

**FORT BEND COUNTY, TEXAS  
MONTHLY FINANCIAL REPORTS  
(Unaudited and Unadjusted)**

**For the Twelve Months Ended September 30, 2021**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
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**COUNTY AUDITOR**  
Fort Bend County, Texas

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April 14, 2022

Honorable District Judges and Members of  
Commissioners Court  
Fort Bend County, Texas 77469

Gentlemen:

The Monthly Unaudited Financial Report for the twelve months ended September 30, 2021, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The Monthly Unaudited Financial Report includes financial information on the County's four major funds (General, Debt Service, COVID Response and Capital Projects funds along with information on the county's non-major special revenue funds and capital projects broken out by bond or debt issuance, prepared for the primary government on funds flow or modified accrual basis (revenues are recognized when measurable and available) as well as budget to actual presentations for the General, Debt Service, Road and Bridge and Drainage District Funds.

Additionally the report contains financial information on individual internal service funds and certain discretely presented component units maintained on an economic flow of resources or accrual basis of accounting (revenues are recognized when earned irrespective of when collected).

Finally, we have included information in the statistical section demonstrating governmental fund trend information over the last nine years in comparison with the year to date activity for fiscal year 2021 for additional analysis.

Please contact the Auditor's Office if any questions arise or if any additional information is needed.

Respectfully submitted,

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

# FORT BEND COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

September 30, 2021

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
<b>Assets</b>						
Cash, cash equivalents and investments	\$ 93,335,444	\$ 14,312,242	\$ 49,941,793	\$ 93,885,144	\$ 87,120,442	\$ 338,595,065
Taxes receivable, net	6,698,454	714,309	-	-	3,874,506	11,287,269
Grants receivable	5,593,652	-	-	-	4,951,237	10,544,889
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	3,365,709	29,046,716	13,031,326	13,094	1,900,135	47,356,980
Due from other funds	48,146,788	173,983	-	-	2,224,078	50,544,849
Due from component units	2,050,682	-	-	-	-	2,050,682
Prepaid items	59,699	-	-	-	2,034	61,733
<b>Total Assets</b>	<u>\$ 207,126,144</u>	<u>\$ 44,247,250</u>	<u>\$ 62,973,119</u>	<u>\$ 93,898,238</u>	<u>\$ 100,072,432</u>	<u>\$ 508,317,183</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 33,054,606	\$ -	\$ -	\$ 7,414,595	\$ 184,816	\$ 40,654,017
Accrued payroll	7,519,200	-	-	-	-	7,519,200
Retainage payable	197,940	-	4,017,817	-	719,446	4,935,203
Due to other funds	2,229,282	-	32,293,842	6,096,449	12,118,528	52,738,101
Due to other governments	15,173,825	-	-	-	4,376,927	19,550,752
Unearned revenues	1,721,028	-	-	80,387,194	3,215,317	85,323,539
<b>Total Liabilities</b>	<u>59,895,881</u>	<u>-</u>	<u>36,311,659</u>	<u>93,898,238</u>	<u>20,615,034</u>	<u>210,720,812</u>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	6,698,454	714,309	-	-	1,062,763	8,475,526
Unavailable revenue-other	48,153,722	29,046,717	12,385,086	-	-	89,585,525
<b>Total Deferred Inflows of Resources</b>	<u>54,852,176</u>	<u>29,761,026</u>	<u>12,385,086</u>	<u>-</u>	<u>1,062,763</u>	<u>98,061,051</u>
<b>Fund Balances</b>						
Nonspendable	59,699	-	-	-	2,034	61,733
Restricted	302,846	14,486,224	14,276,374	-	78,392,601	107,458,045
Committed	23,585,773	-	-	-	-	23,585,773
Unassigned	68,429,769	-	-	-	-	68,429,769
<b>Total Fund Balances</b>	<u>92,378,087</u>	<u>14,486,224</u>	<u>14,276,374</u>	<u>-</u>	<u>78,394,635</u>	<u>199,535,320</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 207,126,144</u>	<u>\$ 44,247,250</u>	<u>\$ 62,973,119</u>	<u>\$ 93,898,238</u>	<u>\$ 100,072,432</u>	<u>\$ 508,317,183</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
*For the Twelve Months Ended September 30, 2021*

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
<b>Revenues</b>						
Property taxes	\$ 260,489,450	\$ 59,570,855	\$ -	\$ -	\$ 20,896,173	\$ 340,956,478
Sales taxes	-	-	-	-	15,548,188	15,548,188
Fines and fees	49,360,237	-	-	-	13,386,205	62,746,442
Intergovernmental	36,273,910	12,699,711	4,642,043	115,856,621	41,742,442	211,214,727
Earnings on investments	936,681	33,619	153,023	86,421	130,703	1,340,447
Miscellaneous	4,725,307	1,199,614	1,444,092	-	4,146,633	11,515,646
<b>Total Revenues</b>	<u>351,785,585</u>	<u>73,503,799</u>	<u>6,239,158</u>	<u>115,943,042</u>	<u>95,850,344</u>	<u>643,321,928</u>
<b>Expenditures</b>						
Current:						
General administration	59,161,597	-	210,170	-	1,705,710	61,077,477
Financial administration	10,585,144	-	-	-	24,593	10,609,737
Administration of justice	87,349,280	-	362,606	-	24,544,444	112,256,330
Construction and maintenance	3,777,382	-	23,681,762	-	33,543,459	61,002,603
Health and human services	69,839,210	-	57,927	115,357,780	5,113,330	190,368,247
Cooperative services	1,179,974	-	-	-	-	1,179,974
Public safety	65,932,053	-	1,364,938	-	2,257,163	69,554,154
Parks and recreation	4,173,541	-	272,598	-	-	4,446,139
Libraries and education	18,476,130	-	22,051	-	12,361	18,510,542
<b>Capital Outlay</b>	7,349,500	100,349,229	97,534,439	585,262	26,615,701	232,434,131
<b>Debt Service:</b>						
Principal	-	39,125,428	-	-	-	39,125,428
Interest and fiscal charges	-	26,404,201	265,489	-	-	26,669,690
Debt issuance costs	-	75,600	321,959	-	-	397,559
<b>Total Expenditures</b>	<u>327,823,811</u>	<u>165,954,458</u>	<u>124,093,939</u>	<u>115,943,042</u>	<u>93,816,761</u>	<u>827,632,011</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>23,961,774</u>	<u>(92,450,659)</u>	<u>(117,854,781)</u>	<u>-</u>	<u>2,033,583</u>	<u>(184,310,083)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	114,285	672,028	-	-	22,961,455	23,747,768
Transfers (out)	(16,295,527)	-	(6,991,922)	-	(460,319)	(23,747,768)
General obligation bonds issued	-	-	71,615,000	-	-	71,615,000
Premium on general obligation bonds issued	-	-	8,483,750	-	-	8,483,750
Lease initiation	-	100,349,229	-	-	-	100,349,229
<b>Total Other Financing Sources (Uses)</b>	<u>(16,181,242)</u>	<u>101,021,257</u>	<u>73,106,828</u>	<u>-</u>	<u>22,501,136</u>	<u>180,447,979</u>
Net Change in Fund Balances	7,780,532	8,570,598	(44,747,953)	-	24,534,719	(3,862,104)
<b>Fund Balances, Beginning of Year, as restated</b>	<u>84,597,555</u>	<u>5,915,626</u>	<u>59,024,327</u>	<u>-</u>	<u>53,859,916</u>	<u>203,397,424</u>
<b>Fund Balances, End of Year</b>	<u>\$ 92,378,087</u>	<u>\$ 14,486,224</u>	<u>\$ 14,276,374</u>	<u>\$ -</u>	<u>\$ 78,394,635</u>	<u>\$ 199,535,320</u>

**COMBINING NON-MAJOR GOVERNMENTAL  
FUND FINANCIAL STATEMENTS**



**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds**

**Fort Bend County Assistance Districts**

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. Although portions of the Districts' revenues are used for capital purchases, these funds are best categorized as special revenue funds. These funds are restricted by state statute. This includes active Funds 130, 131, 133, 134, 135, 136, 137, 138, 139, 140, 470, 471, 472, 473, 474, 475 and 476.

**Fort Bend County ESD 100 Agreement**

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100; the term of the agreement is 15 years beginning with Calendar 2010 and extending through Calendar 2025. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its District boundaries. These funds are restricted by the interlocal agreement for capital mobility improvements along FM 1093 within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 145.

**Juvenile Operations**

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation Department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. These funds are restricted for the support of juvenile probation pursuant to state statutes and granting agencies with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 150.

**Road and Bridge**

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. These funds are restricted pursuant to state. This includes Fund 155.

**Drainage District**

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad-valorem taxes. These funds are restricted pursuant to state statute. This includes Fund 160.

**Lateral Road**

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. These funds are restricted pursuant to state statute. This includes Fund 165.

**County Historical Commission**

This fund is used to account for funds donated to the County by private citizens and is restricted for spending on Texas historical markers. These funds are restricted pursuant to donor requirements. This includes Fund 170.

**Utility Assistance**

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are restricted for assisting Fort Bend County residents that demonstrate an inability to pay their various utility bills. These funds are restricted pursuant to grant and donor requirements. This includes Funds 175, 185, and 190.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**County Law Library**

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. These funds are restricted pursuant to state statute. This includes Fund 195.

**Gus George Law Academy**

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. These funds are restricted pursuant to grant requirements. This includes Fund 200.

**Fort Bend County Historical Commission**

This fund is used to account for funds donated for the purpose of encouraging and assisting historical awareness and appreciation within Fort Bend County. The commission maintains a survey of the county's historical buildings, sites, cemeteries, archeological sites and other historic features within the county and assists and advises in the application process for Texas historical markers. This includes Fund 207.

**Library Donations**

This fund is used to account for donations by private citizens, which are used for the purchase of books and equipment for the County library system. These funds are restricted pursuant to donor requirements. This includes Fund 215.

**Probate Court Training**

This fund is used to account for the collection of certain probate fees, which are restricted for the use of continuing education of the probate staff pursuant to state statute. This includes Fund 235.

**Juvenile Alert Program**

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. These funds are restricted pursuant to state statute. This includes Fund 245.

**Juvenile Probation Special**

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. These funds are restricted pursuant to state statute. This includes Fund 250.

**District Attorney Bad Check Collection Fee**

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. These funds are restricted pursuant to state statute. This includes Fund 260.

**Gus George Memorial**

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are restricted for law enforcement activities of the Sheriff's department pursuant to donor requirements. This includes Fund 265.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**District Attorney Special Fun Run**

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. These funds are restricted pursuant to donor requirements. This includes Fund 275.

**County Attorney Salary Supplement**

This fund is used to account for funds received from the State to supplement the salary of the County Attorney and staff. These funds are restricted pursuant to state statute. This includes Fund 280.

**Records Management - County**

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. These funds are restricted pursuant to state statute. This includes Fund 285.

**VIT Interest**

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. These funds are restricted pursuant to state statute. This includes Fund 290.

**Elections Contract**

This fund is used to account for receipts and expenditures related to money paid to the County Election Officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. These funds are restricted pursuant to state statute. This includes Fund 300.

**Asset Forfeitures**

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

**County Child Abuse Prevention**

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. These funds are restricted pursuant to donor requirements. This includes Fund 355.

**Law Enforcement Officer's Standards Education Grant**

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 360.

**Juvenile Title IV-E Foster Care**

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. These funds are restricted pursuant to grant requirements. This includes Fund 385.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**Child Protective Services**

This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. These funds are restricted pursuant to donor and grant requirements. This includes Fund 390.

**Community Development Combined Funds**

This fund is used to account for monies received from various housing programs. The majority of monies is received from the U.S. Department of Housing and Urban Development ("HUD") and is to be used for housing rehabilitation projects. This includes Fund 400.

**HOPE 3 Implementation and Program Sales**

These funds are used to account for the Hope 3 Planning Grant monies received from the U.S. Department of Housing and Urban Development ("HUD") to develop a home ownership program for low and moderate income families. These funds are restricted pursuant to grant requirements. This includes Fund 402.

**Child Support Title IV-D Reimbursement**

This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. These funds are restricted pursuant to grant requirements. This includes Fund 410.

**Local Law Enforcement Block Grants**

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. These funds are restricted pursuant to grant requirements. This includes Fund 415.

**Juvenile Justice Alternative Education**

This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. These funds are restricted pursuant to state statute. This includes Fund 425.

**Juvenile Probation - State Funds**

This fund is used to account for revenues received from the Texas Juvenile Justice Department ("TJJD"). The funds must be disbursed and restricted for use in accordance with TJJD regulations. This includes Fund 430.

**CSCD – Pre-trial Bond**

This fund is used to account for fees collected by the County from defendants participating in the pre-trial bond supervision program. The collected fees are used for costs associated with administering the program. These funds are restricted pursuant to state statute. This includes Fund 452.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS** *(continued)*

**Special Revenue Funds (continued)**

**Adult Probation - State Funds**

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division (“TDCJ-CJAD”), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department (“CSCD”). The funds are disbursed and restricted in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453 and 454.

**Sheriff's Commissary Fund**

This fund is used to account for the proceeds of jail commissary commissions received by the County to be used for the benefit of the inmates and the facilities. Prior to fiscal year 2021, this fund was reported as an agency fund. This includes Fund 892.

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
September 30, 2021

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	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 25,458,635	\$ 6,127,759	\$ 4,536,577	\$ 10,008,332	\$ 16,230,319
Taxes receivable, net	2,811,742	-	-	748,951	313,813
Grants receivable	-	-	12,348	-	3,593,227
Other receivables	16,880	1,650,249	10,246	180,208	1,431
Due from other funds	-	-	5,858	1,728,636	5,160
Prepaid items	-	-	310	21	-
<b>Total Assets</b>	<b>\$ 28,287,257</b>	<b>\$ 7,778,008</b>	<b>\$ 4,565,339</b>	<b>\$ 12,666,148</b>	<b>\$ 20,143,950</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	719,446
Due to other funds	511,430	53,003	3,206,724	3,393,900	3,145,644
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>511,430</b>	<b>53,003</b>	<b>3,206,724</b>	<b>3,393,900</b>	<b>3,865,090</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	748,951	313,812
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>748,951</b>	<b>313,812</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	310	21	-
Restricted	27,775,827	7,725,005	1,358,305	8,523,276	15,965,048
<b>Total Fund Balances</b>	<b>27,775,827</b>	<b>7,725,005</b>	<b>1,358,615</b>	<b>8,523,297</b>	<b>15,965,048</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 28,287,257</b>	<b>\$ 7,778,008</b>	<b>\$ 4,565,339</b>	<b>\$ 12,666,148</b>	<b>\$ 20,143,950</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
September 30, 2021

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	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 1,256,051	\$ 4,620	\$ 34,679	\$ 1,333,410	\$ 624,748
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	210	646	-
Due from other funds	-	-	-	38,220	690
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 1,256,051</u>	<u>\$ 4,620</u>	<u>\$ 34,889</u>	<u>\$ 1,372,276</u>	<u>\$ 625,438</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	52,900	14,198
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,900</u>	<u>14,198</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	1,256,051	4,620	34,889	1,319,376	611,240
<b>Total Fund Balances</b>	<u>1,256,051</u>	<u>4,620</u>	<u>34,889</u>	<u>1,319,376</u>	<u>611,240</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,256,051</u>	<u>\$ 4,620</u>	<u>\$ 34,889</u>	<u>\$ 1,372,276</u>	<u>\$ 625,438</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
September 30, 2021

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	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 9,643	\$ 100,141	\$ 153,704	\$ 55,813	\$ 216,657
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	148	-	-	2,743
Due from other funds	-	-	1,125	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 9,643</u>	<u>\$ 100,289</u>	<u>\$ 154,829</u>	<u>\$ 55,813</u>	<u>\$ 219,400</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	13	-	-	2,590
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>2,590</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	9,643	100,276	154,829	55,813	216,810
<b>Total Fund Balances</b>	<u>9,643</u>	<u>100,276</u>	<u>154,829</u>	<u>55,813</u>	<u>216,810</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 9,643</u>	<u>\$ 100,289</u>	<u>\$ 154,829</u>	<u>\$ 55,813</u>	<u>\$ 219,400</u>



**FORT BEND COUNTY, TEXAS**  
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**NON-MAJOR SPECIAL REVENUE FUNDS**  
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	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
<b>Assets</b>					
Cash and cash equivalents	\$ 37,747	\$ 4,696	\$ 8,163	\$ 287,912	\$ 5,243,419
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	28	-	-	-	200,590
Prepaid items	-	-	-	-	803
<b>Total Assets</b>	<u>\$ 37,775</u>	<u>\$ 4,696</u>	<u>\$ 8,163</u>	<u>\$ 287,912</u>	<u>\$ 5,444,812</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	3,919	-	-	2,140	54,666
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>3,919</u>	<u>-</u>	<u>-</u>	<u>2,140</u>	<u>54,666</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	803
Restricted	33,856	4,696	8,163	285,772	5,389,343
<b>Total Fund Balances</b>	<u>33,856</u>	<u>4,696</u>	<u>8,163</u>	<u>285,772</u>	<u>5,390,146</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 37,775</u>	<u>\$ 4,696</u>	<u>\$ 8,163</u>	<u>\$ 287,912</u>	<u>\$ 5,444,812</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
<b>Assets</b>					
Cash and cash equivalents	\$ 94,622	\$ 410,235	\$ 6,991,280	\$ 20,883	\$ 235,335
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	9,584	25,317	-	-
Due from other funds	1,206	-	-	137	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 95,828</u>	<u>\$ 419,819</u>	<u>\$ 7,016,597</u>	<u>\$ 21,020</u>	<u>\$ 235,335</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	10	27,446	189,301	-	3,989
Due to other governments	-	-	3,716,826	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>10</u>	<u>27,446</u>	<u>3,906,127</u>	<u>-</u>	<u>3,989</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	95,818	392,373	3,110,470	21,020	231,346
<b>Total Fund Balances</b>	<u>95,818</u>	<u>392,373</u>	<u>3,110,470</u>	<u>21,020</u>	<u>231,346</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 95,828</u>	<u>\$ 419,819</u>	<u>\$ 7,016,597</u>	<u>\$ 21,020</u>	<u>\$ 235,335</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
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	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
<b>Assets</b>					
Cash and cash equivalents	\$ 409,347	\$ 99,833	\$ -	\$ 61	\$ 152,439
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	15,186	876,009	-	-
Other receivables	-	-	-	-	2,473
Due from other funds	-	-	-	-	-
Prepaid items	-	-	900	-	-
<b>Total Assets</b>	<u>\$ 409,347</u>	<u>\$ 115,019</u>	<u>\$ 876,909</u>	<u>\$ 61</u>	<u>\$ 154,912</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	1,688	876,909	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	409,347	-	-	61	154,912
<b>Total Liabilities</b>	<u>409,347</u>	<u>1,688</u>	<u>876,909</u>	<u>61</u>	<u>154,912</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	900	-	-
Restricted	-	113,331	(900)	-	-
<b>Total Fund Balances</b>	<u>-</u>	<u>113,331</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 409,347</u>	<u>\$ 115,019</u>	<u>\$ 876,909</u>	<u>\$ 61</u>	<u>\$ 154,912</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
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	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre- trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 58,982	\$ 94,573	\$ -	\$ 1,611,443	\$ 2,949,268
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	454,467	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	84,901	157,527
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 58,982</u>	<u>\$ 94,573</u>	<u>\$ 454,467</u>	<u>\$ 1,696,344</u>	<u>\$ 3,106,795</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,863	\$ 182,953
Retainage payable	-	-	-	-	-
Due to other funds	1,847	13,382	130,643	35,567	371,241
Due to other governments	-	-	-	-	282,563
Unearned revenues	57,135	-	323,824	-	2,270,038
<b>Total Liabilities</b>	<u>58,982</u>	<u>13,382</u>	<u>454,467</u>	<u>37,430</u>	<u>3,106,795</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	-	81,191	-	1,658,914	-
<b>Total Fund Balances</b>	<u>-</u>	<u>81,191</u>	<u>-</u>	<u>1,658,914</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 58,982</u>	<u>\$ 94,573</u>	<u>\$ 454,467</u>	<u>\$ 1,696,344</u>	<u>\$ 3,106,795</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
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	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 2,259,116	\$ 87,120,442
Taxes receivable, net	-	3,874,506
Grants receivable	-	4,951,237
Other receivables	-	1,900,135
Due from other funds	-	2,224,078
Prepaid items	-	2,034
<b>Total Assets</b>	<b>\$ 2,259,116</b>	<b>\$ 100,072,432</b>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 184,816
Retainage payable	-	719,446
Due to other funds	25,378	12,118,528
Due to other governments	377,538	4,376,927
Unearned revenues	-	3,215,317
<b>Total Liabilities</b>	<b>402,916</b>	<b>20,615,034</b>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue-property taxes	-	1,062,763
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>1,062,763</b>
<b>Fund Balances:</b>		
Nonspendable	-	2,034
Restricted	1,856,200	78,392,601
<b>Total Fund Balances</b>	<b>1,856,200</b>	<b>78,394,635</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,259,116</b>	<b>\$ 100,072,432</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
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	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 11,292,914	\$ 9,603,259
Sales taxes	15,548,188	-	-	-	-
Fines and fees	-	-	-	7,451,971	-
Intergovernmental	-	3,683,810	133,367	274,035	25,497,426
Earnings on investments	27,475	6,893	17,741	19,303	15,459
Miscellaneous	-	-	13,903	175,320	182,515
<b>Total Revenues</b>	<u>15,575,663</u>	<u>3,690,703</u>	<u>165,011</u>	<u>19,213,543</u>	<u>35,298,659</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	15,170,642	-	-
Construction and maintenance	3,578,783	-	-	21,792,548	8,172,128
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>8,920</u>	<u>63,431</u>	<u>60,514</u>	<u>102,017</u>	<u>25,512,006</u>
<b>Total Expenditures</b>	<u>3,587,703</u>	<u>63,431</u>	<u>15,231,156</u>	<u>21,894,565</u>	<u>33,684,134</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	11,987,960	3,627,272	(15,066,145)	(2,681,022)	1,614,525
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	15,618,499	-	6,991,922
Transfers (out)	-	-	(101,598)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>15,516,901</u>	<u>-</u>	<u>6,991,922</u>
Net Change in Fund Balances	11,987,960	3,627,272	450,756	(2,681,022)	8,606,447
<b>Fund Balances, Beginning of Year</b>	<u>15,787,867</u>	<u>4,097,733</u>	<u>907,859</u>	<u>11,204,319</u>	<u>7,358,601</u>
<b>Fund Balances, End of Year</b>	<u>\$ 27,775,827</u>	<u>\$ 7,725,005</u>	<u>\$ 1,358,615</u>	<u>\$ 8,523,297</u>	<u>\$ 15,965,048</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Twelve Months Ended September 30, 2021**

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	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	442,432	87,410
Intergovernmental	66,631	-	-	-	158,205
Earnings on investments	2,583	7	36	2,233	789
Miscellaneous	-	-	43,584	-	-
<b>Total Revenues</b>	<b>69,214</b>	<b>7</b>	<b>43,620</b>	<b>444,665</b>	<b>246,404</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	451,456	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	34,060	-	-
Public safety	-	-	-	-	45,503
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,670</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>34,060</b>	<b>451,456</b>	<b>78,173</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>69,214</b>	<b>7</b>	<b>9,560</b>	<b>(6,791)</b>	<b>168,231</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>69,214</b>	<b>7</b>	<b>9,560</b>	<b>(6,791)</b>	<b>168,231</b>
<b>Fund Balances, Beginning of Year</b>	<b>1,186,837</b>	<b>4,613</b>	<b>25,329</b>	<b>1,326,167</b>	<b>443,009</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,256,051</b>	<b>\$ 4,620</b>	<b>\$ 34,889</b>	<b>\$ 1,319,376</b>	<b>\$ 611,240</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Twelve Months Ended September 30, 2021**

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	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	13,511	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	16	202	274	99	-
Miscellaneous	-	4,158	-	-	12,248
<b>Total Revenues</b>	<b>16</b>	<b>4,360</b>	<b>13,785</b>	<b>99</b>	<b>12,248</b>
<b>Expenditures</b>					
Current:					
General administration	565	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	12,361	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>565</b>	<b>12,361</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(549)</b>	<b>(8,001)</b>	<b>13,785</b>	<b>99</b>	<b>12,248</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	5,000	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	4,451	(8,001)	13,785	99	12,248
<b>Fund Balances, Beginning of Year</b>	<b>5,192</b>	<b>108,277</b>	<b>141,044</b>	<b>55,714</b>	<b>204,562</b>
<b>Fund Balances, End of Year</b>	<b>\$ 9,643</b>	<b>\$ 100,276</b>	<b>\$ 154,829</b>	<b>\$ 55,813</b>	<b>\$ 216,810</b>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Twelve Months Ended September 30, 2021**

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	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	2,594	-	-	-	2,410,061
Intergovernmental	-	-	-	144,667	-
Earnings on investments	-	8	14	518	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>2,594</u>	<u>8</u>	<u>14</u>	<u>145,185</u>	<u>2,410,061</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	72,632	1,098,550
Financial administration	-	-	-	-	-
Administration of justice	11,668	-	-	-	21,969
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,028</u>
<b>Total Expenditures</b>	<u>11,668</u>	<u>-</u>	<u>-</u>	<u>72,632</u>	<u>1,151,547</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	(9,074)	8	14	72,553	1,258,514
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	(9,074)	8	14	72,553	1,258,514
<b>Fund Balances, Beginning of Year</b>	<u>42,930</u>	<u>4,688</u>	<u>8,149</u>	<u>213,219</u>	<u>4,131,632</u>
<b>Fund Balances, End of Year</b>	<u>\$ 33,856</u>	<u>\$ 4,696</u>	<u>\$ 8,163</u>	<u>\$ 285,772</u>	<u>\$ 5,390,146</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
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**For the Twelve Months Ended September 30, 2021**

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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	1,621	-
Intergovernmental	-	-	4,700	-	51,272
Earnings on investments	5,400	517	4,890	-	584
Miscellaneous	4,319	616,650	1,048,937	-	-
<b>Total Revenues</b>	<u>9,719</u>	<u>617,167</u>	<u>1,058,527</u>	<u>1,621</u>	<u>51,856</u>
<b>Expenditures</b>					
Current:					
General administration	-	531,496	-	-	2,467
Financial administration	24,593	-	-	-	-
Administration of justice	-	-	117,054	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	338,549	-	115,913
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>102,048</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>24,593</u>	<u>531,496</u>	<u>557,651</u>	<u>-</u>	<u>118,380</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	(14,874)	85,671	500,876	1,621	(66,524)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(14,874)	85,671	500,876	1,621	(66,524)
<b>Fund Balances, Beginning of Year</b>	<u>110,692</u>	<u>306,702</u>	<u>2,609,594</u>	<u>19,399</u>	<u>297,870</u>
<b>Fund Balances, End of Year</b>	<u>\$ 95,818</u>	<u>\$ 392,373</u>	<u>\$ 3,110,470</u>	<u>\$ 21,020</u>	<u>\$ 231,346</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Twelve Months Ended September 30, 2021**

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	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	-	23,238	5,171,434	-	189,447
Earnings on investments	-	298	-	-	17,522
Miscellaneous	-	1,725	183,580	-	-
<b>Total Revenues</b>	<u>-</u>	<u>25,261</u>	<u>5,355,014</u>	<u>-</u>	<u>206,969</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	45,085
Construction and maintenance	-	-	-	-	-
Health and human services	-	112,087	4,967,183	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>387,831</u>	<u>-</u>	<u>161,884</u>
<b>Total Expenditures</b>	<u>-</u>	<u>112,087</u>	<u>5,355,014</u>	<u>-</u>	<u>206,969</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	-	(86,826)	-	-	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(86,826)	-	-	-
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>200,157</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances, End of Year</b>	<u>\$ -</u>	<u>\$ 113,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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**For the Twelve Months Ended September 30, 2021**

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	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	1,108,060	1,868,545
Intergovernmental	82,947	123,264	2,418,833	-	3,719,166
Earnings on investments	117	-	-	-	7,725
Miscellaneous	-	-	-	8,021	4,219
<b>Total Revenues</b>	<u>83,064</u>	<u>123,264</u>	<u>2,418,833</u>	<u>1,116,081</u>	<u>5,599,655</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	107,110	2,418,833	767,011	5,433,616
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	83,064	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	153,352
<b>Total Expenditures</b>	<u>83,064</u>	<u>107,110</u>	<u>2,418,833</u>	<u>767,011</u>	<u>5,586,968</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	-	16,154	-	349,070	12,687
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	346,034
Transfers (out)	-	-	-	-	(358,721)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,687)</u>
Net Change in Fund Balances	-	16,154	-	349,070	-
<b>Fund Balances, Beginning of Year</b>					
<b>(as restated)</b>	<u>-</u>	<u>65,037</u>	<u>-</u>	<u>1,309,844</u>	<u>-</u>
<b>Fund Balances, End of Year</b>	<u>\$ -</u>	<u>\$ 81,191</u>	<u>\$ -</u>	<u>\$ 1,658,914</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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**For the Twelve Months Ended September 30, 2021**

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	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Revenues</b>		
Property taxes	\$ -	\$ 20,896,173
Sales taxes	-	15,548,188
Fines and fees	-	13,386,205
Intergovernmental	-	41,742,442
Earnings on investments	-	130,703
Miscellaneous	1,847,454	4,146,633
<b>Total Revenues</b>	<b>1,847,454</b>	<b>95,850,344</b>
<b>Expenditures</b>		
Current:		
General administration	-	1,705,710
Financial administration	-	24,593
Administration of justice	-	24,544,444
Construction and maintenance	-	33,543,459
Health and human services	-	5,113,330
Public safety	1,674,134	2,257,163
Libraries and education	-	12,361
<b>Capital Outlay</b>	<b>-</b>	<b>26,615,701</b>
<b>Total Expenditures</b>	<b>1,674,134</b>	<b>93,816,761</b>
<b>Excess (Deficiency) of Revenues</b>		
<b>Over (Under) Expenditures</b>	<b>173,320</b>	<b>2,033,583</b>
<b>Other Financing Sources (Uses)</b>		
Transfers in	-	22,961,455
Transfers (out)	-	(460,319)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>22,501,136</b>
Net Change in Fund Balances	173,320	24,534,719
<b>Fund Balances, Beginning of Year</b>		
<b>(as restated)</b>	<b>1,682,880</b>	<b>53,859,916</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,856,200</b>	<b>\$ 78,394,635</b>

**FORT BEND COUNTY, TEXAS**  
***CAPITAL PROJECT SUB- FUND DESCRIPTIONS***

The following schedules break down the county's capital Project activity by bond issue and represent the following sub-funds for accounting purposes:

<b>Fund Number</b>	<b>Fund Description</b>
750	Mission Bend/4 Corners (CAD #6)
754	CAD Phase 2 Expansion
756	Facilities Bonds
June 760	County Projects (2020 Election)
762	Mobility Project 2019
764	Drainage District 2020 Permanent Improvement Bonds
765	Drainage District 2022 Permanent Improvement Bonds
766	Certificates of Obligation 2020A
768	Tax Notes Series 2020
770	Parks Bonds (2020 Election)
771	Tax Notes Series 2021
772	2021 County Bond Projects

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
*For the Twelve Months Ended September 30, 2021*

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<b>Fund Number</b>	<b>MAJ-750</b>	<b>MAJ-754</b>	<b>MAJ-756</b>	<b>MAJ-760</b>
	<b>Mission Bend/4 Corners (CAD #6)</b>	<b>CAD Phase 2 Expansion</b>	<b>FACILITIES</b>	<b>Capital Projects 760</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 384,993	\$ -	\$ 12,762,380	\$ -
Other receivables	-	49,629	-	-
<b>Total Assets</b>	<u>\$ 384,993</u>	<u>\$ 49,629</u>	<u>\$ 12,762,380</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	152,620	-
Due to other funds	4,218	1,711,942	702,390	-
<b>Total Liabilities</b>	<u>4,218</u>	<u>1,711,942</u>	<u>855,010</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-other	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	380,776	(1,662,313)	11,907,371	(1)
<b>Total Fund Balances</b>	<u>380,776</u>	<u>(1,662,313)</u>	<u>11,907,371</u>	<u>(1)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 384,994</u>	<u>\$ 49,629</u>	<u>\$ 12,762,381</u>	<u>\$ (1)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
September 30, 2021

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<b>Fund Number</b>	<b>MAJ-762</b>	<b>MAJ-764</b>	<b>MAJ-765</b>	<b>MAJ-766</b>
	<b>Mobility Project</b>	<b>Drainage District</b>	<b>DRAINAGE</b>	<b>CAPITAL</b>
	<b>2019</b>	<b>Projects</b>	<b>DISTRICT</b>	<b>PROJECTS 766</b>
			<b>BONDS 2022</b>	
<b>Assets</b>				
Cash and cash equivalents	\$ 1,001,190	\$ 19,050,113	\$ -	\$ 10,445,682
Other receivables	593,111	-	-	12,385,086
<b>Total Assets</b>	<u>\$ 1,594,301</u>	<u>\$ 19,050,113</u>	<u>\$ -</u>	<u>\$ 22,830,768</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	2,053,228	-	-	1,637,873
Due to other funds	7,528,846	671,696	3,190,304	2,212,262
<b>Total Liabilities</b>	<u>9,582,074</u>	<u>671,696</u>	<u>3,190,304</u>	<u>3,850,135</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-other	-	-	-	12,385,086
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,385,086</u>
<b>Fund Balances</b>				
Restricted	(7,987,772)	18,378,416	(3,190,304)	6,595,547
<b>Total Fund Balances</b>	<u>(7,987,772)</u>	<u>18,378,416</u>	<u>(3,190,304)</u>	<u>6,595,547</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,594,302</u>	<u>\$ 19,050,112</u>	<u>\$ -</u>	<u>\$ 22,830,768</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
September 30, 2021

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<b>Fund Number</b>	<b>MAJ-768</b>	<b>MAJ-770</b>	<b>MAJ-771</b>	<b>MAJ-772</b>	
	<b>2020A FBC TAX NOTES</b>	<b>PARKS-2020 BOND ELECTION</b>	<b>2021 FBC Tax Note</b>	<b>2021 County Bond Projects</b>	<b>Totals Capital Projects Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 6,156,549	\$ -	\$ 140,886	\$ -	\$ 49,941,793
Other receivables	-	-	-	-	13,031,326
<b>Total Assets</b>	<u>\$ 6,156,549</u>	<u>\$ -</u>	<u>\$ 140,886</u>	<u>\$ -</u>	<u>\$ 62,973,119</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	149,852	4,017,817
Due to other funds	-	412,823	-	9,526,362	32,293,842
<b>Total Liabilities</b>	<u>-</u>	<u>412,823</u>	<u>-</u>	<u>9,676,214</u>	<u>36,311,659</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-other	-	-	-	-	12,385,086
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,385,086</u>
<b>Fund Balances</b>					
Restricted	6,156,549	(412,822)	140,883	(9,676,213)	14,276,374
<b>Total Fund Balances</b>	<u>6,156,549</u>	<u>(412,822)</u>	<u>140,883</u>	<u>(9,676,213)</u>	<u>14,276,374</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 6,156,549</u>	<u>\$ 1</u>	<u>\$ 140,883</u>	<u>\$ 1</u>	<u>\$ 62,973,119</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
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<b>Fund Number</b>	<b>MAJ-750</b>	<b>MAJ-754</b>	<b>MAJ-756</b>	<b>MAJ-760</b>
	<b>Mission Bend/4 Corners (CAD #6)</b>	<b>CAD Phase 2 Expansion</b>	<b>FACILITIES</b>	<b>Capital Projects 760</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	721	48,299	17,826	5,292
Miscellaneous	-	149,400	-	-
<b>Total Revenues</b>	<u>721</u>	<u>197,699</u>	<u>17,826</u>	<u>5,292</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	36,814	131,011
Administration of justice	-	-	26,341	204,123
Construction and maintenance	72,647	8,666	-	3,344
Health and human services	-	-	10,695	1,004
Public safety	-	-	-	664,322
Parks and recreation	-	-	73,654	26,621
Libraries and education	-	-	22,051	-
<b>Capital Outlay</b>	-	-	4,743,113	5,701,878
<b>Debt Service:</b>				
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	1,844	-
<b>Total Expenditures</b>	<u>72,647</u>	<u>8,666</u>	<u>4,914,512</u>	<u>6,732,303</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>(71,926)</u>	<u>189,033</u>	<u>(4,896,686)</u>	<u>(6,727,011)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Tax Notes issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(71,926)	189,033	(4,896,686)	(6,727,011)
<b>Fund Balances, Beginning of Year</b>	<u>452,702</u>	<u>(1,851,346)</u>	<u>16,804,057</u>	<u>6,727,010</u>
<b>Fund Balances, End of Year</b>	<u>\$ 380,776</u>	<u>\$ (1,662,313)</u>	<u>\$ 11,907,371</u>	<u>\$ (1)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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Fund Number	MAJ-762	MAJ-764	MAJ-765	MAJ-766
	Mobility Project	Drainage District	DRAINAGE	CAPITAL
	2019	Projects	DISTRICT	PROJECTS 766
			BONDS 2022	
<b>Revenues</b>				
Intergovernmental	\$ 2,480,643	\$ -	\$ -	\$ 2,161,400
Earnings on investments	29,679	21,495	-	17,467
Miscellaneous	1,850,751	-	-	(556,059)
<b>Total Revenues</b>	<u>4,361,073</u>	<u>21,495</u>	<u>-</u>	<u>1,622,808</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	19,924,332	837,757	-	159,951
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Libraries and education	-	-	-	-
<b>Capital Outlay</b>	21,589,280	3,817,287	3,190,304	27,597,386
<b>Debt Service:</b>				
Interest and fiscal charges	-	265,489	-	-
Bond issuance costs	-	-	-	236,435
<b>Total Expenditures</b>	<u>41,513,612</u>	<u>4,920,533</u>	<u>3,190,304</u>	<u>27,993,772</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>(37,152,539)</u>	<u>(4,899,038)</u>	<u>(3,190,304)</u>	<u>(26,370,964)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	(6,991,922)	-	-
General obligation bonds issued	-	25,405,000	-	21,620,000
Premium on general obligation bonds issued	-	4,864,374	-	3,619,376
Tax Notes issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>23,277,452</u>	<u>-</u>	<u>25,239,376</u>
Net Change in Fund Balances	(37,152,539)	18,378,414	(3,190,304)	(1,131,588)
<b>Fund Balances, Beginning of Year</b>	<u>29,164,767</u>	<u>2</u>	<u>-</u>	<u>7,727,135</u>
<b>Fund Balances, End of Year</b>	<u>\$ (7,987,772)</u>	<u>\$ 18,378,416</u>	<u>\$ (3,190,304)</u>	<u>\$ 6,595,547</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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<b>Fund Number</b>	<b>MAJ-768</b>	<b>MAJ-770</b>	<b>MAJ-771</b>	<b>MAJ-772</b>	
	<b>2020A FBC TAX NOTES</b>	<b>PARKS-2020 BOND ELECTION</b>	<b>2021 FBC Tax Note</b>	<b>2021 County Bond Projects</b>	<b>Totals Capital Projects Funds</b>
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 4,642,043
Earnings on investments	12,140	-	104	-	153,023
Miscellaneous	-	-	-	-	1,444,092
<b>Total Revenues</b>	<b>12,140</b>	<b>-</b>	<b>104</b>	<b>-</b>	<b>6,239,158</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	42,345	210,170
Administration of justice	-	-	-	132,142	362,606
Construction and maintenance	-	-	-	10,223	23,681,762
Health and human services	-	-	-	46,228	57,927
Public safety	-	-	-	700,616	1,364,938
Parks and recreation	-	155,920	-	16,403	272,598
Libraries and education	-	-	-	-	22,051
<b>Capital Outlay</b>	<b>6,853,591</b>	<b>256,902</b>	<b>11,367,541</b>	<b>8,728,256</b>	<b>97,534,439</b>
<b>Debt Service:</b>					
Interest and fiscal charges	-	-	-	-	265,489
Bond issuance costs	2,000	-	81,680	-	321,959
<b>Total Expenditures</b>	<b>6,855,591</b>	<b>412,822</b>	<b>11,449,221</b>	<b>9,676,213</b>	<b>124,093,939</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(6,843,451)</b>	<b>(412,822)</b>	<b>(11,449,117)</b>	<b>(9,676,213)</b>	<b>(117,854,781)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(6,991,922)
General obligation bonds issued	13,000,000	-	11,590,000	-	71,615,000
Premium on general obligation bonds issued	-	-	-	-	8,483,750
Tax Notes issued	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>13,000,000</b>	<b>-</b>	<b>11,590,000</b>	<b>-</b>	<b>73,106,828</b>
Net Change in Fund Balances	6,156,549	(412,822)	140,883	(9,676,213)	(44,747,953)
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,024,327</b>
<b>Fund Balances, End of Year</b>	<b>\$ 6,156,549</b>	<b>\$ (412,822)</b>	<b>\$ 140,883</b>	<b>\$ (9,676,213)</b>	<b>\$ 14,276,374</b>

## **BUDGETARY SCHEDULES**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
*For the Twelve Months Ended September 30, 2021*

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 261,359,511	\$ 261,359,511	\$ 260,489,450	\$ (870,061)	100%
Fines and fees	32,133,418	32,359,933	35,541,475	3,181,542	110%
Intergovernmental	6,491,435	6,491,435	3,663,201	(2,828,234)	56%
Earnings on investments	2,864,302	3,458,606	879,941	(2,578,665)	25%
Miscellaneous	2,723,757	3,224,721	3,326,977	102,256	103%
<b>Total Revenues</b>	<b>305,572,423</b>	<b>306,894,206</b>	<b>303,901,044</b>	<b>(2,993,162)</b>	<b>99%</b>
<b>Expenditures</b>					
Current:					
General administration	61,933,577	59,707,162	54,129,601	5,577,561	91%
Financial administration	10,351,663	10,954,015	10,585,144	368,871	97%
Administration of justice	85,202,025	89,351,263	82,482,733	6,868,530	92%
Construction and maintenance	3,907,296	3,994,484	3,772,362	222,122	94%
Health and human services	34,666,363	31,569,066	27,893,804	3,675,262	88%
Cooperative services	1,210,845	1,210,845	1,179,974	30,871	97%
Public safety	55,428,501	54,975,249	51,253,833	3,721,416	93%
Parks and recreation	4,376,924	4,410,621	4,173,541	237,080	95%
Libraries and education	19,582,902	19,355,608	18,476,130	879,478	95%
<b>Capital Outlay</b>	<b>367,600</b>	<b>738,052</b>	<b>7,349,500</b>	<b>(6,611,448)</b>	<b>996%</b>
<b>Total Expenditures</b>	<b>277,027,696</b>	<b>276,266,365</b>	<b>261,296,622</b>	<b>14,969,743</b>	<b>95%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>28,544,727</b>	<b>30,627,841</b>	<b>42,604,422</b>	<b>11,976,581</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	101,598	101,598	
Transfers (out)	(23,924,144)	(23,924,144)	(16,295,527)	7,628,617	
<b>Total Other Financing Sources (Uses)</b>	<b>(23,924,144)</b>	<b>(23,924,144)</b>	<b>(16,193,929)</b>	<b>7,730,215</b>	
<b>Net Change in Fund Balances - budgetary basis</b>	<b>4,620,583</b>	<b>6,703,697</b>	<b>26,410,493</b>	<b>19,706,796</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(18,629,961)</b>		
<b>Fund Balances, Beginning of Year</b>	<b>84,597,555</b>	<b>84,597,555</b>	<b>84,597,555</b>		
<b>Fund Balances, End of Year</b>	<b>\$ 89,218,138</b>	<b>\$ 91,301,252</b>	<b>\$ 92,378,087</b>	<b>\$ 1,076,835</b>	

(a) See reconciliation on following page.

**FORT BEND COUNTY, TEXAS****NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Twelve Months Ended September 30, 2021***Budgetary Basis**

Fort Bend County budgets for operational and capital activity through the fiscal year budget process for the General Fund, Road & Bridge, Drainage, and Debt Service Fund. The General Fund includes a multi-year budget that is not confined to the fiscal year ending September 30. This multi-year budget is used to account for capital projects, grants, and other activity expanding beyond the fiscal year. The funding for these projects and grants originates from a prior or current fiscal year budget allocation that is then transferred to the multi-year project budget. The following schedule shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 303,901,044	\$ 47,884,541	\$ 351,785,585
Expenditures	261,296,622	66,527,189	327,823,811
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	42,604,422	(18,642,648)	23,961,774
<b>Other Financing Sources (Uses)</b>			
Transfers in	101,598	12,687	114,285
Transfers (out)	(16,295,527)		(16,295,527)
<b>Total Other Financing Sources (Uses)</b>	(16,193,929)	12,687	(16,181,242)
<b>Net Change in Fund Balance</b>	26,410,493	(18,629,961)	7,780,532
<b>Fund Balance, Beginning of Year</b>			84,597,555
<b>Fund Balance, End of Year</b>			<u>\$ 92,378,087</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
*For the Twelve Months Ended September 30, 2021*

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 59,621,515	\$ 59,621,515	\$ 59,570,855	\$ (50,660)	100%
Intergovernmental	830,000	12,830,000	12,699,711	(130,289)	99%
Earnings on investments	358,017	358,017	33,619	(324,398)	9%
Miscellaneous	1,047,048	1,047,048	1,199,614	152,566	115%
<b>Total Revenues</b>	<b>61,856,580</b>	<b>73,856,580</b>	<b>73,503,799</b>	<b>(352,781)</b>	<b>100%</b>
<b>Expenditures</b>					
<b>Capital Outlay</b>	-	99,909,125	100,349,229	(440,104)	
<b>Debt Service:</b>					
Principal	39,653,580	45,554,232	39,125,428	6,428,804	86%
Interest and fiscal charges	26,411,469	32,410,817	26,404,201	6,006,616	81%
Debt issuance costs	-	100,000	75,600	24,400	76%
<b>Total Expenditures</b>	<b>66,065,049</b>	<b>177,974,174</b>	<b>165,954,458</b>	<b>12,019,716</b>	<b>93%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(4,208,469)</b>	<b>(104,117,594)</b>	<b>(92,450,659)</b>	<b>11,666,935</b>	
<b>Other Financing Sources (Uses)</b>					
Issuance of leases	-	99,909,125	100,349,229	440,104	
Transfers in	-	570,430	672,028	101,598	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>100,479,555</b>	<b>101,021,257</b>	<b>541,702</b>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	<b>(4,208,469)</b>	<b>(3,638,039)</b>	<b>8,570,598</b>	<b>12,208,637</b>	
<b>Fund Balances, Beginning of Year</b>	<b>5,915,626</b>	<b>5,915,626</b>	<b>5,915,626</b>	<b>-</b>	
<b>Fund Balances, End of Year</b>	<b>\$ 1,707,157</b>	<b>\$ 2,277,587</b>	<b>\$ 14,486,224</b>	<b>\$ 12,208,637</b>	

**Note 1** – Capital financing payment of \$100,349,229 did not result in the amending of the budget for Capital outlay. Controls will be put in place to address these issues in the future.



**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
*For the Twelve Months Ended September 30, 2021*

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 11,425,353	\$ 11,425,353	\$ 11,292,914	\$ (132,439)	99%
Fines and fees	7,030,637	7,030,637	7,451,971	421,334	106%
Intergovernmental	303,802	303,802	274,035	(29,767)	90%
Earnings on investments	202,359	202,359	19,303	(183,056)	10%
Miscellaneous	336,781	336,781	175,320	(161,461)	52%
<b>Total Revenues</b>	<u>19,298,932</u>	<u>19,298,932</u>	<u>19,213,543</u>	<u>(85,389)</u>	<u>100%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	10,631,583	10,631,583	9,937,439	694,144	93%
Operating costs	13,317,703	13,387,703	11,789,645	1,598,058	88%
Information technology costs	12,024	12,024	9,444	2,580	79%
Capital acquisitions	142,100	72,100	158,037	(85,937)	219%
<b>Total Expenditures</b>	<u>24,103,410</u>	<u>24,103,410</u>	<u>21,894,565</u>	<u>2,208,845</u>	<u>91%</u>
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,804,478)	(2,681,022)	2,123,456	
<b>Net Adjustment to Reflect Operations</b>	-	-	-	-	
<b>Fund Balances, Beginning of Year</b>	<u>11,204,319</u>	<u>11,204,319</u>	<u>11,204,319</u>	<u>-</u>	
<b>Fund Balances, End of Year</b>	<u>\$ 6,399,841</u>	<u>\$ 6,399,841</u>	<u>\$ 8,523,297</u>	<u>\$ 2,123,456</u>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 19,213,543	\$ -	\$ 19,213,543
Expenditures	<u>21,894,565</u>	<u>-</u>	<u>21,894,565</u>
<b>Net Change in Fund Balance</b>	(2,681,022)	-	(2,681,022)
<b>Fund Balance, Beginning of Year</b>			<u>11,204,319</u>
<b>Fund Balance, End of Year</b>			<u>\$ 8,523,297</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
*For the Twelve Months Ended September 30, 2021*

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 9,785,836	\$ 9,785,836	\$ 9,603,259	\$ (182,577)	98%
Earnings on investments	275,314	275,314	15,459	(259,855)	6%
Miscellaneous	245,837	245,837	182,515	(63,322)	74%
<b>Total Revenues</b>	<u>10,306,987</u>	<u>10,306,987</u>	<u>9,801,233</u>	<u>(505,754)</u>	<u>95%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	9,464,598	6,274,590	5,618,751	655,839	90%
Operating costs	-	2,967,386	2,025,143	942,243	68%
Information technology costs	-	6,900	6,303	597	91%
Capital acquisitions	-	215,722	36,169	179,553	17%
<b>Total Expenditures</b>	<u>9,464,598</u>	<u>9,464,598</u>	<u>7,686,366</u>	<u>1,778,232</u>	<u>81%</u>
Net Change in Fund Balances - Budgetary Basis	842,389	842,389	2,114,867	1,272,478	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	6,491,580	-	
<b>Fund Balances, Beginning of Year</b>	<u>7,358,601</u>	<u>7,358,601</u>	<u>7,358,601</u>	<u>-</u>	
<b>Fund Balances, End of Year</b>	<u>\$ 8,200,990</u>	<u>\$ 8,200,990</u>	<u>\$ 15,965,048</u>	<u>\$ 7,764,058</u>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 9,801,233	\$ 25,497,426	\$ 35,298,659
Expenditures	<u>7,686,366</u>	<u>25,997,768</u>	<u>33,684,134</u>
<b>Excess of Revenues Over Expenditures</b>	2,114,867	(500,342)	1,614,525
<b>Other Financing Sources</b>			
Transfers in	-	6,991,922	6,991,922
<b>Total Other Financing Sources</b>	<u>-</u>	<u>6,991,922</u>	<u>6,991,922</u>
<b>Net Change in Fund Balance</b>	2,114,867	6,491,580	8,606,447
<b>Fund Balance, Beginning of Year</b>			<u>7,358,601</u>
<b>Fund Balance, End of Year</b>			<u>\$ 15,965,048</u>

**FORT BEND COUNTY, TEXAS**  
***INTERNAL SERVICE FUND DESCRIPTIONS***

**Internal Service Funds**

**Employee Benefits**

This fund is used to account for allocations from various County budgets and employee contributions to administer the self-funded medical/dental benefits plan. This includes Fund 850.

**Other Self-Funded Insurance**

This fund is used to account for allocations from various County budgets to administer the self-funded pool for the administration of workers' compensation, property and casualty insurance, and unemployment insurance. Unemployment insurance is administered through Texas Association of Counties' self-funded consortium. This includes Fund 855.

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
September 30, 2021

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 557,631	\$ 11,492,042	\$ 12,049,673
Prepaid expenses	-	1,699,935	1,699,935
Due from other funds	5,343,084	893,259	6,236,343
Total Current Assets	<u>6,018,348</u>	<u>14,180,388</u>	<u>20,198,736</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	552,421	-	552,421
Total Noncurrent Assets	<u>552,421</u>	<u>-</u>	<u>552,421</u>
<b>Total Assets</b>	<u>6,570,769</u>	<u>14,180,388</u>	<u>20,751,157</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Due to other funds	3,707,001	336,090	4,043,091
Total Current Liabilities	<u>3,707,001</u>	<u>3,825,687</u>	<u>7,532,688</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	4,148,564	-	4,148,564
Total Noncurrent Liabilities	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
<b>Total Liabilities</b>	<u>7,855,565</u>	<u>3,825,687</u>	<u>11,681,252</u>
<b>Net Position</b>			
Net investment in capital assets	552,421	-	552,421
Unrestricted	<u>(1,837,217)</u>	<u>10,354,701</u>	<u>8,517,484</u>
<b>Total Net Position</b>	<u>\$ (1,284,796)</u>	<u>\$ 10,354,701</u>	<u>\$ 9,069,905</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
*For the Twelve Months Ended September 30, 2021*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 51,395,820	\$ 8,237,398	\$ 59,633,218
<b>Total Operating Revenues</b>	<u>51,395,820</u>	<u>8,237,398</u>	<u>59,633,218</u>
<b>Operating Expenses</b>			
Contractual services	1,206,633	961,069	2,167,702
Benefits provided	47,414,032	4,068,899	51,482,931
Depreciation	31,868	-	31,868
<b>Total Operating Expenses</b>	<u>48,652,533</u>	<u>5,029,968</u>	<u>53,682,501</u>
<b>Operating Income (Loss)</b>	2,743,287	3,207,430	5,950,717
<b>Non-Operating Revenues</b>			
Earnings on investments	4,550	-	4,550
<b>Total Non-Operating Revenues</b>	<u>4,550</u>	<u>-</u>	<u>4,550</u>
Change in Net Position	2,747,837	3,207,430	5,955,267
<b>Total Net (Deficit), Beginning of Year</b>	<u>(4,032,633)</u>	<u>7,147,271</u>	<u>3,114,638</u>
<b>Total Net Position, End of Year</b>	<u>\$ (1,284,796)</u>	<u>\$ 10,354,701</u>	<u>\$ 9,069,905</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Twelve Months Ended September 30, 2021*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 50,320,340	\$ 8,181,945	\$ 58,502,285
Payment of benefits	(51,499,026)	(3,863,925)	(55,362,951)
Payments for services	1,731,767	(2,496,399)	(764,632)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>553,081</u>	<u>1,821,621</u>	<u>2,374,702</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	4,550	-	4,550
<b>Net Cash Provided by Investing Activities</b>	<u>4,550</u>	<u>-</u>	<u>4,550</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	557,631	1,821,621	2,379,252
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>-</u>	<u>9,670,421</u>	<u>9,670,421</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 557,631</u>	<u>\$ 11,492,042</u>	<u>\$ 12,049,673</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ 2,743,287	\$ 3,207,430	\$ 5,950,717
Adjustments to operations:			
Depreciation	31,868	-	31,868
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	(1,699,935)	(1,699,935)
Decrease (Increase) in other receivables	(20,505)	(59,489)	(79,994)
Decrease (Increase) in due from other funds	(1,054,975)	4,036	(1,050,939)
Increase (Decrease) in due to other funds	2,938,400	164,605	3,103,005
Increase (Decrease) in benefits payable	(4,084,994)	204,974	(3,880,020)
<b>Total Adjustments</b>	<u>(2,190,206)</u>	<u>(1,385,809)</u>	<u>(3,576,015)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 553,081</u>	<u>\$ 1,821,621</u>	<u>\$ 2,374,702</u>

## **DISCRETELY PRESENTED COMPONENT UNITS**

## **DISCRETELY PRESENTED COMPONENT UNITS**

For each of the following entities, the County has financial accountability because it appoints a voting majority of the Board and the County can impose its will.

### **Fort Bend County Toll Road Authority (“FBCTRA”)**

The FBCTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBCTRA is to assist in the building and operation of the Fort Bend Toll Road system that will extend from Sam Houston Parkway in Harris County to the Brazos River and the City of Fulshear in Fort Bend County.

### **Fort Bend Grand Parkway Toll Road Authority (“FBGPTRA”)**

The FBGPTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBGPTRA is to assist in the building and operation of the Fort Bend Grand Parkway Toll Road that will extend from the Westpark Tollway along State Highway 99 to US 59. .

### **Fort Bend County Surface Water Supply Corporation (“FBCSWSC”)**

The FBCSWSC was established for the purpose of conducting a feasibility study of a surface water facility in the area. Currently, its revenue sources are primarily from special districts, private corporations, and other entities interested in the study.

### **Fort Bend County Industrial Development Corporation (“FBCIDC”)**

The FBCIDC was established under the Development Corporation Act of 1979 (“Act”). It facilitates the issuance of obligations in the form of bonds to finance all or part of the cost of one or more projects as defined by the Act. The bonds issued by the FBCIDC do not constitute a debt or a pledge of faith by the FBCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue.

### **Fort Bend County Housing Finance Corporation (“FBCHFC”)**

The FBCHFC was established under the Texas Housing Finance Corporation Act. It provides down payment assistance programs for individuals meeting certain income guidelines and serves as a conduit for activity related to bond issues for affordable housing in Fort Bend County. Financial information is available by contacting the Fort Bend County Housing Finance Corporation, Thomas Shirley – President, 2214 Avenue H, Rosenberg, Texas 77471.

### **East Fort Bend County Development Authority (“Authority”)**

The Authority is a non-profit local government corporation acting on behalf of the County. The Authority was created by the County on August 29, 2015, pursuant to Subchapter D of Chapter 431, Texas Transportation Code, and Article 1396-1.01 of the Texas Non-Profit Corporation Act, to aid and assist the County in the administration, financing, and implementation of the development and construction of a development Project consisting of approximately 192 acres of land (the “Land”) being developed as the GRID, a commercial, multi-family, and retail development on the site of the former campus of Texas Instruments. The Project lies wholly within the corporate limits of the City of Stafford, Texas (the “City”).

**Note: The monthly financial statements of Fort Bend County Housing Finance Corporation and the East Fort Bend County Development Authority are not maintained by the County and are only included in the year end reporting process as the information is typically not available to review during the year.**



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION (DEFICIT)**  
**COMPONENT UNITS**  
September 30, 2021

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
<b>Assets</b>							
Cash and cash equivalents	\$ 1,498,712	\$ 8,350	\$ 191,223,251	\$ 81,735,101	\$ 135,988	\$ 15,928	\$ 274,617,330
Investments	-	-	22,041,356	6,050,755	636,056	-	28,728,167
Miscellaneous receivables	-	-	4,039,780	2,674,394	9	-	6,714,183
Capital assets, not being	-	-	37,318,417	9,113,219	-	-	46,431,636
Capital assets, net of accumulated depreciation	-	-	213,676,540	142,066,049	-	-	355,742,589
<b>Total Assets</b>	<u>1,498,712</u>	<u>8,350</u>	<u>468,299,344</u>	<u>241,639,518</u>	<u>772,053</u>	<u>15,928</u>	<u>712,233,905</u>
<b>Resources</b>							
Deferred charges-debt refunding	-	-	3,207,514	-	-	-	3,207,514
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>3,207,514</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,207,514</u>
<b>Liabilities</b>							
Accounts payable and accrued expenses	743,500	-	-	-	750	-	744,250
Retainage payable	-	-	-	120,619	-	-	120,619
Due to primary government	-	-	1,178,431	872,251	-	-	2,050,682
Accrued interest payable	114,563	-	1,059,814	713,496	-	-	1,887,873
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	6,070,767	-	305,662,982	203,494,166	-	-	515,227,915
<b>Total Liabilities</b>	<u>6,928,830</u>	<u>-</u>	<u>317,976,227</u>	<u>207,660,532</u>	<u>750</u>	<u>-</u>	<u>532,566,339</u>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	-	-	23,105,754	(19,124,916)	-	-	3,980,838
Debt service	-	-	22,661,159	6,062,384	-	-	28,723,543
Unrestricted	(5,430,118)	8,350	107,763,718	47,041,518	771,303	15,928	150,170,699
<b>Total Net Position (Deficit)</b>	<u>\$(5,430,118)</u>	<u>\$ 8,350</u>	<u>\$ 153,530,631</u>	<u>\$ 33,978,986</u>	<u>\$ 771,303</u>	<u>\$ 15,928</u>	<u>\$ 182,875,080</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET**  
**POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**For the Twelve Months Ended September 30, 2021**

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Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation
<b>East Fort Bend County Development Authority</b>					
Economic development	\$ 5,113,538	\$ -	\$ 338,416	\$ (4,775,122)	\$ -
Interest on long-term debt	103,846	-	-	(103,846)	-
<b>Total East Fort Bend County Development Authority</b>	<u>5,217,384</u>	<u>-</u>	<u>338,416</u>	<u>(4,878,968)</u>	<u>-</u>
<b>Fort Bend County Surface Water Supply Corporation</b>					
Health and welfare	-	-	-	-	-
<b>Total Fort Bend County Surface Water Supply Corporation</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 16,478,630	\$ 41,775,763	\$ -	\$ -	\$ -
Interest on long-term debt	8,543,099	-	-	-	-
Debt service fees	1,198,739	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<u>26,220,468</u>	<u>41,775,763</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	11,530,275	27,650,789	2,381,761	-	-
Interest on long-term debt	6,678,584	-	-	-	-
Debt service fees	506,866	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<u>18,715,725</u>	<u>27,650,789</u>	<u>2,381,761</u>	<u>-</u>	<u>-</u>
<b>Fort Bend County Housing Finance Corporation</b>					
General administration	166,452	17,848	-	-	-
<b>Total Fort Bend County Housing Finance Corporation</b>	<u>166,452</u>	<u>17,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	19,799	-	-	-	-
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>19,799</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals Component Units</b>	<u>\$ 50,339,828</u>	<u>\$ 69,444,400</u>	<u>\$ 2,720,177</u>	<u>(4,878,968)</u>	<u>-</u>
<b>General Revenues:</b>					
Property Taxes				886,541	
Earnings on investments				1,105	14
<b>Total General Revenues</b>				<u>887,646</u>	<u>14</u>
Changes in Net Position (Deficit)				(3,991,322)	14
<b>Net Position (Deficit), Beginning of Year</b>				<u>(1,438,796)</u>	<u>8,336</u>
<b>Net Position (Deficit), End of Year</b>				<u>\$ (5,430,118)</u>	<u>\$ 8,350</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET**  
**POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**For the Twelve Months Ended September 30, 2021**

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Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	
<b>East Fort Bend County Development Authority</b>					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ (4,775,122)
Interest on long-term debt	-	-	-	-	(103,846)
<b>Total East Fort Bend County Development Authority</b>	-	-	-	-	(4,878,968)
<b>Fort Bend County Surface Water Supply Corporation</b>					
Health and welfare	-	-	-	-	-
<b>Total Fort Bend County Surface Water Supply Corporation</b>	-	-	-	-	-
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 25,297,133	\$ -	\$ -	\$ -	\$ 25,297,133
Interest on long-term debt	(8,543,099)	-	-	-	(8,543,099)
Debt service fees	(1,198,739)	-	-	-	(1,198,739)
<b>Total Fort Bend County Toll Road Authority</b>	15,555,295	-	-	-	15,555,295
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	18,502,275	-	-	18,502,275
Interest on long-term debt	-	(6,678,584)	-	-	(6,678,584)
Debt service fees	-	(506,866)	-	-	(506,866)
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	-	11,316,825	-	-	11,316,825
<b>Fort Bend County Housing Finance Corporation</b>					
General administration	-	-	(148,604)	-	(148,604)
<b>Total Fort Bend County Housing Finance Corporation</b>	-	-	(148,604)	-	(148,604)
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	(19,799)	(19,799)
<b>Total Fort Bend County Industrial Development Corporation</b>	-	-	-	(19,799)	(19,799)
<b>Totals Component Units</b>	15,555,295	11,316,825	(148,604)	(19,799)	21,824,749
<b>General Revenues:</b>					
Property Taxes					886,541
Earnings on investments	366,627	87,472	1,827	43	457,088
<b>Total General Revenues</b>	366,627	87,472	1,827	43	1,343,629
Changes in Net Position (Deficit)	15,921,922	11,404,297	(146,777)	(19,756)	23,168,378
<b>Net Position (Deficit), Beginning of Year</b>	137,608,710	22,574,689	918,080	35,684	159,706,703
<b>Net Position (Deficit), End of Year</b>	\$ 153,530,631	\$ 33,978,986	\$ 771,303	\$ 15,928	\$ 182,875,080



## **UNAUDITED STATISTICAL SECTION**

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Page 1 of 2

	Fiscal Year				
	2012	2013	2014	2015	2016
<b>Revenues</b>					
Property taxes	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401
Sales taxes	1,099,103	2,956,559	4,214,553	5,789,362	6,958,956
Fees and fines	39,598,440	44,177,263	45,106,533	47,803,283	50,231,963
Intergovernmental	29,377,233	42,565,592	36,899,095	39,904,787	39,673,097
Earnings on investments	2,451,577	930,273	848,534	878,980	1,750,631
Miscellaneous	7,175,498	5,988,682	8,243,270	7,545,715	7,913,682
<b>Total Revenues</b>	<b>279,758,358</b>	<b>304,760,708</b>	<b>318,304,292</b>	<b>344,366,239</b>	<b>377,500,730</b>
<b>Expenditures</b>					
Current:					
General administration	37,792,578	37,437,702	41,478,910	44,698,720	56,093,978
Financial administration	7,221,313	7,180,608	7,891,034	8,369,921	9,063,587
Administration of justice	73,198,325	73,839,598	77,242,153	81,411,531	89,715,917
Construction and maintenance	28,214,027	27,403,229	35,374,943	59,785,401	43,275,592
Health and human services	27,835,260	30,403,209	30,267,231	32,436,431	38,314,627
Cooperative services	960,392	883,324	944,039	973,026	1,050,282
Public safety	45,463,593	44,991,489	46,688,895	53,652,220	54,393,589
Parks and recreation	1,957,044	1,979,888	2,411,558	3,051,927	3,307,538
Libraries and education	13,012,700	13,034,163	13,613,875	14,460,419	15,215,877
<b>Capital Outlay</b>	<b>44,845,671</b>	<b>57,223,885</b>	<b>40,964,586</b>	<b>28,911,628</b>	<b>61,611,363</b>
<b>Debt Service:</b>					
Principal	13,300,000	15,630,000	16,250,000	16,750,000	18,480,000
Interest and fiscal charges	15,571,727	16,749,579	15,893,399	14,391,964	15,506,610
Bond issuance costs	541,944	-	234,472	1,207,260	1,316,238
<b>Total Expenditures</b>	<b>309,914,574</b>	<b>326,756,674</b>	<b>329,255,095</b>	<b>360,100,448</b>	<b>407,345,198</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(30,156,216)</b>	<b>(21,995,966)</b>	<b>(10,950,803)</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	13,258,127	11,521,941	11,771,144	13,517,505	13,780,670
Transfers (out)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)
Bonds issued	58,220,000	-	-	37,365,000	96,640,000
Refunding bonds issued	-	-	18,900,000	108,225,000	73,120,000
Premium on bonds issued	-	-	-	3,944,496	18,416,480
Premium on refunding bonds issued	7,326,639	-	2,202,026	18,114,658	15,739,791
Payments to current refunding bond agent	-	-	(21,065,913)	(126,676,501)	(89,544,194)
Tax Notes/ Capital Leases issued	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>65,546,639</b>	<b>-</b>	<b>(2,685,887)</b>	<b>40,972,653</b>	<b>114,372,077</b>
<b>Net Change in Fund Balances</b>	<b>\$ 35,390,423</b>	<b>\$ (21,995,966)</b>	<b>\$ (13,636,690)</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	<b>10.89%</b>	<b>12.01%</b>	<b>11.15%</b>	<b>9.40%</b>	<b>9.83%</b>

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Page 2 of 2

	Fiscal Year				Twelve Months Ended Sep 30,
	2017	2018	2019	2020	2021
<b>Revenues</b>					
Property taxes	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478
Sales taxes	6,858,009	8,681,101	10,053,417	11,311,261	15,548,188
Fees and fines	51,736,504	54,687,700	56,771,556	54,616,040	62,746,442
Intergovernmental	47,734,683	46,630,942	73,767,851	117,990,600	211,214,727
Earnings on investments	3,434,897	6,977,865	7,928,027	4,465,242	1,340,447
Miscellaneous	9,223,274	9,275,553	8,688,396	33,493,967	11,515,646
<b>Total Revenues</b>	<b>406,970,399</b>	<b>424,523,269</b>	<b>466,602,337</b>	<b>546,692,991</b>	<b>643,321,928</b>
<b>Expenditures</b>					
Current:					
General administration	60,669,054	67,799,061	64,552,332	94,150,791	61,077,477
Financial administration	9,451,425	9,306,005	9,710,496	9,750,632	10,609,737
Administration of justice	96,057,172	99,960,008	108,300,831	100,575,084	112,256,330
Construction and maintenance	73,924,220	88,168,071	80,471,847	70,286,117	61,002,603
Health and human services	41,805,244	43,628,300	46,203,981	98,986,030	190,368,247
Cooperative services	1,048,609	1,113,328	1,179,033	1,127,235	1,179,974
Public safety	58,152,633	61,416,316	63,721,924	49,965,530	69,554,154
Parks and recreation	3,701,092	3,576,272	4,304,281	3,588,017	4,446,139
Libraries and education	15,889,947	16,989,644	18,626,830	17,822,524	18,510,542
<b>Capital Outlay</b>	<b>66,540,199</b>	<b>78,787,370</b>	<b>80,497,157</b>	<b>101,302,683</b>	<b>232,434,131</b>
<b>Debt Service:</b>					
Principal	21,420,000	25,931,000	28,071,000	43,197,215	39,125,428
Interest and fiscal charges	18,914,424	22,108,123	22,225,013	23,505,432	26,669,690
Bond issuance costs	599,813	558,469	355,887	1,094,531	397,559
<b>Total Expenditures</b>	<b>468,173,832</b>	<b>519,341,967</b>	<b>528,220,612</b>	<b>615,351,821</b>	<b>827,632,011</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(61,203,433)</b>	<b>(94,818,698)</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	19,734,628	14,559,002	16,290,672	23,637,372	23,747,768
Transfers (out)	(19,734,628)	(14,559,002)	(16,290,672)	(23,637,372)	(23,747,768)
Bonds issued	64,550,000	58,467,549	34,655,000	85,690,000	71,615,000
Refunding bonds issued	-	-	-	36,540,000	-
Premium on bonds issued	7,965,901	7,313,675	6,899,883	24,507,932	8,483,750
Premium on refunding bonds issued	-	-	-	-	-
Payments to current refunding bond agent	-	-	-	(40,355,628)	-
Tax Notes/ Capital Leases issued	3,808,978	-	-	9,349,781	100,349,229
<b>Total Other Financing Sources (Uses)</b>	<b>76,324,879</b>	<b>65,781,224</b>	<b>41,554,883</b>	<b>115,732,085</b>	<b>180,447,979</b>
<b>Net Change in Fund Balances</b>	<b>\$ 15,121,446</b>	<b>\$ (29,037,474)</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	10.04%	10.90%	11.23%	12.98%	11.05%