

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

For the One Month Ended October 31, 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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County Auditor

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April 25, 2022

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

Gentlemen:

The Monthly Unaudited Financial Report for the one month ended October 31, 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 the County's Government-wide Activities, individual internal service funds, custodial 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 2022 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
STATEMENT OF NET POSITION
October 31, 2021

	Primary Government Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 317,601,160	\$ 280,930,058	\$ 598,531,218
Investments	-	28,728,168	28,728,168
Receivables:			
Taxes, net	9,791,907	-	9,791,907
Grants	7,812,119	-	7,812,119
Fines and fees	47,875,716	-	47,875,716
Other	44,827,314	9	44,827,323
Prepaid items	14,803	-	14,803
Due from component units	1,531,859	-	1,531,859
Capital assets, not being depreciated	589,366,087	46,331,279	635,697,366
Capital assets, net of accumulated depreciation	2,333,464,888	354,777,594	2,688,242,482
Total Assets	3,352,285,853	710,767,108	4,063,052,961
Deferred Outflows of Resources			
Deferred charges-debt refunding	3,977,271	3,207,514	7,184,785
Deferred outflows related to post-employment benefits	176,961,330	-	176,961,330
Total Deferred Outflows of Resources	180,938,601	3,207,514	184,146,115
Liabilities			
Accounts payable and accrued expenses	34,627,676	744,250	35,371,926
Retainage payable	4,935,202	120,620	5,055,822
Accrued interest payable	2,643,973	1,887,873	4,531,846
Unearned revenues	82,913,492	-	82,913,492
Due to primary government	-	1,531,858	1,531,858
Due to other governments	21,679,998	-	21,679,998
Long-term Liabilities:			
Long-term liabilities due within one-year	42,503,014	12,535,000	55,038,014
Long-term liabilities due in more than one-year			
Other long-term liabilities	755,135,106	515,227,914	1,270,363,020
Net pension liability	78,846,465	-	78,846,465
Total OPEB liability	634,919,158	-	634,919,158
Total Liabilities	1,658,204,084	532,047,515	2,190,251,599
Deferred Inflows of Resources			
Deferred inflows related to post-employment benefits	102,583,626	-	102,583,626
Total Deferred Inflows of Resources	102,583,626	-	102,583,626
Net Position (Deficit)			
Net investment in capital assets	2,155,574,866	3,980,838	2,159,555,704
Restricted for:			
Debt service	39,951,250	28,723,543	68,674,793
Construction and maintenance	59,756,128	-	59,756,128
Other	18,211,066	-	18,211,066
Unrestricted	(501,056,566)	149,222,726	(351,833,840)
Total Net Position	\$ 1,772,436,744	\$ 181,927,107	\$ 1,954,363,851

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2021

				Net (Expense) Revenue and Changes in Net Position	
				Primary	Component
				Government	Units
		Program Revenues			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary Government					
Governmental Activities:					
General administration	\$ 4,169,003	\$ 556,963	\$ 15,015	\$ (3,597,025)	
Financial administration	976,495	388	-	(976,107)	
Administration of justice	8,945,029	803,428	3,427,768	(4,713,833)	
Construction and maintenance	3,175,881	99,746	68,020	(3,008,115)	
Health and human services	3,252,259	822,781	13,858	(2,415,620)	
Cooperative services	79,782	-	-	(79,782)	
Public safety	6,950,313	996,384	104,895	(5,849,034)	
Parks and recreation	789,270	16,550	-	(772,720)	
Libraries and education	1,482,525	6,791	220	(1,475,514)	
Interest on long-term debt	164,010	-	-	(164,010)	
Total Primary Government	\$ 29,984,567	\$ 3,303,031	\$ 3,629,776	(23,051,760)	
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -		\$ -
FBC Toll Road Authority	614,562	-	-		(614,562)
FB Grand Parkway Toll Road Authority	361,519	-	-		(361,519)
FBC Housing Finance Corporation	-	-	-		-
FBC Industrial Development Corporation	-	-	-		-
Total Component Units	\$ 976,081	\$ -	\$ -		(976,081)
General Revenues:					
Property taxes, penalties, and interest				(136,654)	-
Sales taxes				94,986	-
Earnings on investments				65,763	28,108
Miscellaneous				(413,440)	-
Total General Revenues				(389,345)	28,108
Changes in Net Position				(23,441,105)	(947,973)
Net Position, Beginning of Year, as restated				1,795,877,849	182,875,080
Net Position, End of Year				\$ 1,772,436,744	\$ 181,927,107

Note: Monthly financial statements may reflect negative balances in certain revenue, expense/expenditure lines as a result of prior year accruals. No adjustments or modifications have been made for these accruals.

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

October 31, 2021

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash, cash equivalents and investments	\$ 76,660,341	\$ 13,976,727	\$ 46,925,126	\$ 87,245,546	\$ 78,018,989	\$ 302,826,729
Taxes receivable, net	6,479,905	662,727	-	-	2,649,276	9,791,908
Grants receivable	3,262,133	-	-	-	4,549,986	7,812,119
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	1,054,377	28,863,549	13,034,347	1,500	1,852,906	44,806,679
Due from other funds	37,041,414	(907,780)	-	-	745,057	36,878,691
Due from component units	1,531,859	-	-	-	-	1,531,859
Prepaid items	7,720	-	-	-	-	7,720
Total Assets	\$ 173,913,465	\$ 42,595,223	\$ 59,959,473	\$ 87,247,046	\$ 87,816,214	\$ 451,531,421
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 15,929,648	\$ -	\$ -	\$ 2,779,205	\$ 219,486	\$ 18,928,339
Accrued payroll	7,065,572	-	-	-	-	7,065,572
Retainage payable	197,940	-	4,017,817	-	719,446	4,935,203
Due to other funds	988,337	-	29,386,110	3,303,745	3,847,693	37,525,885
Due to other governments	17,356,737	-	-	-	4,323,261	21,679,998
Unearned revenues	2,745,003	-	-	81,164,096	-	83,909,099
Total Liabilities	44,283,237	-	33,403,927	87,247,046	9,109,886	174,044,096
Deferred Inflows of Resources						
Unavailable revenue-property taxes	6,479,905	662,727	-	-	1,041,980	8,184,612
Unavailable revenue-other	47,875,716	28,863,548	12,385,086	-	-	89,124,350
Total Deferred Inflows of Resources	54,355,621	29,526,275	12,385,086	-	1,041,980	97,308,962
Fund Balances						
Nonspendable	7,720	-	-	-	-	7,720
Restricted	302,846	13,068,948	14,170,460	-	77,664,348	105,206,602
Committed	23,585,773	-	-	-	-	23,585,773
Unassigned	51,378,268	-	-	-	-	51,378,268
Total Fund Balances	75,274,607	13,068,948	14,170,460	-	77,664,348	180,178,363
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 173,913,465	\$ 42,595,223	\$ 59,959,473	\$ 87,247,046	\$ 87,816,214	\$ 451,531,421

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
October 31, 2021

Total fund balances, governmental funds	\$ 180,178,363
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	2,922,281,236
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	97,308,964
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.

Bonds, notes and leases payable	(697,421,227)
Deferred charges on debt refunding	3,977,271
Compensated absences	(13,151,666)
Premiums on issuance of debt	(87,065,227)
Accrued interest payable on bonds	(2,643,973)

Post-employment liabilities (pension and other) and related deferred outflows and inflows do not represent assets or liabilities in the current period and are not recognized in the governmental fund financial statements.

Net pension liability	(78,846,465)
Total Other post-employment benefits ("OPEB") liability	(634,919,158)
Deferred outflows related to post-employment activities	176,961,330
Deferred inflows related to post-employment activities	(102,583,626)

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.

	<u>8,360,922</u>
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Net Position of Governmental Activities	<u><u>\$ 1,772,436,744</u></u>
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FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the One Month Ended October 31, 2021

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 115,910	\$ 27,353	\$ -	\$ -	\$ 10,997	\$ 154,260
Sales taxes	-	-	-	-	94,986	94,986
Fines and fees	2,104,165	-	-	-	526,004	2,630,169
Intergovernmental	524,286	183,167	-	(776,904)	3,892,253	3,822,802
Earnings on investments	51,726	655	6,494	3,304	3,389	65,568
Miscellaneous	1,002,799	-	12,450	-	(20,531)	994,718
Total Revenues	<u>3,798,886</u>	<u>211,175</u>	<u>18,944</u>	<u>(773,600)</u>	<u>4,507,098</u>	<u>7,762,503</u>
Expenditures						
Current:						
General administration	3,551,729	-	-	-	61,498	3,613,227
Financial administration	921,520	-	-	-	-	921,520
Administration of justice	6,134,873	-	3,735	-	1,871,932	8,010,540
Construction and maintenance	268,955	-	-	-	1,710,485	1,979,440
Health and human services	3,347,303	-	709	(773,600)	230,907	2,805,319
Cooperative services	73,762	-	-	-	-	73,762
Public safety	5,051,593	-	648	-	1,301,118	6,353,359
Parks and recreation	273,895	-	10,735	-	-	284,630
Libraries and education	1,278,736	-	-	-	-	1,278,736
Capital Outlay	-	19,689,775	109,031	-	61,445	19,860,251
Debt Service:						
Principal	-	1,464,442	-	-	-	1,464,442
Interest and fiscal charges	-	164,009	-	-	-	164,009
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	<u>20,902,366</u>	<u>21,318,226</u>	<u>124,858</u>	<u>(773,600)</u>	<u>5,237,385</u>	<u>46,809,235</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(17,103,480)</u>	<u>(21,107,051)</u>	<u>(105,914)</u>	<u>-</u>	<u>(730,287)</u>	<u>(39,046,732)</u>
Other Financing Sources (Uses)						
Lease initiation	-	19,689,775	-	-	-	19,689,775
Total Other Financing Sources (Uses)	<u>-</u>	<u>19,689,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,689,775</u>
Net Change in Fund Balances	(17,103,480)	(1,417,276)	(105,914)	-	(730,287)	(19,356,957)
Fund Balances, Beginning of Year, as restated	<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>
Fund Balances, End of Year	<u>\$ 75,274,607</u>	<u>\$ 13,068,948</u>	<u>\$ 14,170,460</u>	<u>\$ -</u>	<u>\$ 77,664,348</u>	<u>\$ 180,178,363</u>

Note: Monthly financial statements may reflect negative balances in certain revenue, expense/expenditure lines as a result of prior year accruals. No adjustments or modifications have been made for these accruals.

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2021

Net change in fund balances - total governmental funds	\$ (19,356,957)
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Adjustments for the Statement of Activities:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which current year capital outlay (\$231,993,818) exceeded depreciation (\$78,938,562) in the current period.	16,028,208
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Governmental funds report the entire net sales prices (proceeds) from the sales of capital assets as revenue because they provide current financial resources. The change in net position differs from the change in fund balance by the cost of capital assets removed from service.	(425,954)
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The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental current financial resources funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Debt issued:

Leases and capital financing	(19,689,775)
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Repayments:

Principal repayments	1,464,442
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Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting.	(752,087)
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Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	<u>(708,982)</u>
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Change in net position of governmental activities	<u>\$ (23,441,105)</u>
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**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.

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COMBINING BALANCE SHEET
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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 26,740,133	\$ 6,075,029	\$ 969,856	\$ 7,217,671	\$ 14,068,488
Taxes receivable, net	1,607,296	-	-	737,128	304,852
Grants receivable	-	-	7,227	-	3,593,227
Other receivables	16,880	1,650,249	20,147	152,162	-
Due from other funds	-	-	(258,581)	518,683	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 28,364,309	\$ 7,725,278	\$ 738,649	\$ 8,625,644	\$ 17,966,567
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	719,446
Due to other funds	492,185	-	605,907	401,304	1,594,903
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	492,185	-	605,907	401,304	2,314,349
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	737,128	304,852
Total Deferred Inflows of Resources	-	-	-	737,128	304,852
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	27,872,124	7,725,278	132,742	7,487,212	15,347,366
Total Fund Balances	27,872,124	7,725,278	132,742	7,487,212	15,347,366
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 28,364,309	\$ 7,725,278	\$ 738,649	\$ 8,625,644	\$ 17,966,567

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
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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>
Assets					
Cash and cash equivalents	\$ 1,324,148	\$ 4,620	\$ 32,097	\$ 1,311,446	\$ 618,739
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	22,260
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	33,950	398
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,324,148</u>	<u>\$ 4,620</u>	<u>\$ 32,097</u>	<u>\$ 1,345,396</u>	<u>\$ 641,397</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	451	14,204	14,654
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>451</u>	<u>14,204</u>	<u>14,654</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	1,324,148	4,620	31,646	1,331,192	626,743
Total Fund Balances	<u>1,324,148</u>	<u>4,620</u>	<u>31,646</u>	<u>1,331,192</u>	<u>626,743</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,324,148</u>	<u>\$ 4,620</u>	<u>\$ 32,097</u>	<u>\$ 1,345,396</u>	<u>\$ 641,397</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 9,644	\$ 100,503	\$ 154,838	\$ 55,817	\$ 217,064
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	2,590
Due from other funds	-	-	1,241	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 9,644	\$ 100,503	\$ 156,079	\$ 55,817	\$ 219,654
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	2,590
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	2,590
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	9,644	100,503	156,079	55,817	217,064
Total Fund Balances	9,644	100,503	156,079	55,817	217,064
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,644	\$ 100,503	\$ 156,079	\$ 55,817	\$ 219,654

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
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
Assets					
Cash and cash equivalents	\$ 35,405	\$ 4,696	\$ 8,163	\$ 280,857	\$ 5,365,268
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	15	-	-	-	197,339
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 35,420</u>	<u>\$ 4,696</u>	<u>\$ 8,163</u>	<u>\$ 280,857</u>	<u>\$ 5,562,607</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	1,473	-	-	2,569	28,799
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>1,473</u>	<u>-</u>	<u>-</u>	<u>2,569</u>	<u>28,799</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	33,947	4,696	8,163	278,288	5,533,808
Total Fund Balances	<u>33,947</u>	<u>4,696</u>	<u>8,163</u>	<u>278,288</u>	<u>5,533,808</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 35,420</u>	<u>\$ 4,696</u>	<u>\$ 8,163</u>	<u>\$ 280,857</u>	<u>\$ 5,562,607</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
October 31, 2021

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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets					
Cash and cash equivalents	\$ 95,289	\$ 397,537	\$ 5,594,343	\$ 21,020	\$ 230,092
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	9,584	-	-	-
Due from other funds	535	-	-	108	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 95,824	\$ 407,121	\$ 5,594,343	\$ 21,128	\$ 230,092
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	16,480	61,786	-	395
Due to other governments	-	-	3,667,393	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	16,480	3,729,179	-	395
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	95,824	390,641	1,865,164	21,128	229,697
Total Fund Balances	95,824	390,641	1,865,164	21,128	229,697
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 95,824	\$ 407,121	\$ 5,594,343	\$ 21,128	\$ 230,092

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
Assets					
Cash and cash equivalents	\$ 409,347	\$ 107,647	\$ (935,614)	\$ 61	\$ 153,627
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	3,524	878,657	-	-
Other receivables	-	-	-	-	1,294
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 111,171</u>	<u>\$ (56,957)</u>	<u>\$ 61</u>	<u>\$ 154,921</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	43,883	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>43,883</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	409,347	111,171	(100,840)	61	154,921
Total Fund Balances	<u>409,347</u>	<u>111,171</u>	<u>(100,840)</u>	<u>61</u>	<u>154,921</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 111,171</u>	<u>\$ (56,957)</u>	<u>\$ 61</u>	<u>\$ 154,921</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
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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
Assets					
Cash and cash equivalents	\$ 58,233	\$ 80,103	\$ 512,877	\$ 1,669,678	\$ 2,711,378
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	45,091	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	87,054	164,315
Prepaid items	-	-	-	-	-
Total Assets	\$ 58,233	\$ 80,103	\$ 557,968	\$ 1,756,732	\$ 2,875,693
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,863	\$ 217,623
Retainage payable	-	-	-	-	-
Due to other funds	1,094	513	159,239	39,545	343,485
Due to other governments	-	-	-	-	282,563
Unearned revenues	-	-	-	-	-
Total Liabilities	1,094	513	159,239	41,408	843,671
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	57,139	79,590	398,729	1,715,324	2,032,022
Total Fund Balances	57,139	79,590	398,729	1,715,324	2,032,022
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 58,233	\$ 80,103	\$ 557,968	\$ 1,756,732	\$ 2,875,693

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets		
Cash and cash equivalents	\$ 2,318,889	\$ 78,018,989
Taxes receivable, net	-	2,649,276
Grants receivable	-	4,549,986
Other receivables	-	1,852,906
Due from other funds	-	745,057
Prepaid items	-	-
Total Assets	\$ 2,318,889	\$ 87,816,214
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 219,486
Retainage payable	-	719,446
Due to other funds	22,234	3,847,693
Due to other governments	373,305	4,323,261
Unearned revenues	-	-
Total Liabilities	395,539	9,109,886
Deferred Inflows of Resources		
Unavailable revenue-property taxes	-	1,041,980
Total Deferred Inflows of Resources	-	1,041,980
Fund Balances:		
Nonspendable	-	-
Restricted	1,923,350	77,664,348
Total Fund Balances	1,923,350	77,664,348
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,318,889	\$ 87,816,214

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 6,271	\$ 4,726
Sales taxes	94,986	-	-	-	-
Fines and fees	-	-	-	41,651	-
Intergovernmental	-	-	21,581	-	-
Earnings on investments	1,311	274	170	303	587
Miscellaneous	-	-	933	3,179	-
Total Revenues	<u>96,297</u>	<u>274</u>	<u>22,684</u>	<u>51,404</u>	<u>5,313</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	1,248,557	-	-
Construction and maintenance	-	1	-	1,087,489	622,995
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>1</u>	<u>1,248,557</u>	<u>1,087,489</u>	<u>622,995</u>
Net Change in Fund Balances	96,297	273	(1,225,873)	(1,036,085)	(617,682)
Fund Balances, Beginning of Year	<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>
Fund Balances, End of Year	<u>\$ 27,872,124</u>	<u>\$ 7,725,278</u>	<u>\$ 132,742</u>	<u>\$ 7,487,212</u>	<u>\$ 15,347,366</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
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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>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	33,950	460
Intergovernmental	68,020	-	-	-	22,260
Earnings on investments	77	-	2	79	37
Miscellaneous	-	-	-	-	-
Total Revenues	<u>68,097</u>	<u>-</u>	<u>2</u>	<u>34,029</u>	<u>22,757</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	22,213	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	3,245	-	-
Public safety	-	-	-	-	7,254
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,245</u>	<u>22,213</u>	<u>7,254</u>
Net Change in Fund Balances	68,097	-	(3,243)	11,816	15,503
Fund Balances, Beginning of Year	<u>1,256,051</u>	<u>4,620</u>	<u>34,889</u>	<u>1,319,376</u>	<u>611,240</u>
Fund Balances, End of Year	<u>\$ 1,324,148</u>	<u>\$ 4,620</u>	<u>\$ 31,646</u>	<u>\$ 1,331,192</u>	<u>\$ 626,743</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	1	1,241	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	1	6	9	3	-
Miscellaneous	-	220	-	-	255
Total Revenues	1	227	1,250	3	255
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	(1)	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	(1)	1
Net Change in Fund Balances	1	227	1,250	4	254
Fund Balances, Beginning of Year	9,643	100,276	154,829	55,813	216,810
Fund Balances, End of Year	\$ 9,644	\$ 100,503	\$ 156,079	\$ 55,817	\$ 217,064

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 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
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	90	-	-	-	197,339
Intergovernmental	-	-	-	-	-
Earnings on investments	-	-	-	17	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>90</u>	<u>-</u>	<u>-</u>	<u>17</u>	<u>197,339</u>
Expenditures					
Current:					
General administration	-	-	-	7,501	52,241
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1,436
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	(1)	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>7,501</u>	<u>53,677</u>
Net Change in Fund Balances	91	-	-	(7,484)	143,662
Fund Balances, Beginning of Year	<u>33,856</u>	<u>4,696</u>	<u>8,163</u>	<u>285,772</u>	<u>5,390,146</u>
Fund Balances, End of Year	<u>\$ 33,947</u>	<u>\$ 4,696</u>	<u>\$ 8,163</u>	<u>\$ 278,288</u>	<u>\$ 5,533,808</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	108	-
Intergovernmental	-	-	-	-	-
Earnings on investments	6	24	159	-	14
Miscellaneous	-	-	-	-	-
Total Revenues	<u>6</u>	<u>24</u>	<u>159</u>	<u>108</u>	<u>14</u>
Expenditures					
Current:					
General administration	-	1,756	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	12,117	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	1,206,573	-	1,663
Capital Outlay	-	-	26,775	-	-
Total Expenditures	<u>-</u>	<u>1,756</u>	<u>1,245,465</u>	<u>-</u>	<u>1,663</u>
Net Change in Fund Balances	6	(1,732)	(1,245,306)	108	(1,649)
Fund Balances, Beginning of Year	<u>95,818</u>	<u>392,373</u>	<u>3,110,470</u>	<u>21,020</u>	<u>231,346</u>
Fund Balances, End of Year	<u>\$ 95,824</u>	<u>\$ 390,641</u>	<u>\$ 1,865,164</u>	<u>\$ 21,128</u>	<u>\$ 229,697</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
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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
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	409,347	-	307,820	-	154,912
Earnings on investments	-	6	-	-	9
Miscellaneous	-	-	(183,164)	61	-
Total Revenues	<u>409,347</u>	<u>6</u>	<u>124,656</u>	<u>61</u>	<u>154,921</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	2,166	225,496	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>2,166</u>	<u>225,496</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	409,347	(2,160)	(100,840)	61	154,921
Fund Balances, Beginning of Year	<u>-</u>	<u>113,331</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 409,347</u>	<u>\$ 111,171</u>	<u>\$ (100,840)</u>	<u>\$ 61</u>	<u>\$ 154,921</u>

Note: Monthly financial statements may reflect negative balances in certain revenue, expense/expenditure lines as a result of prior year accruals. No adjustments or modifications have been made for these accruals.

FORT BEND COUNTY, TEXAS

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**CHANGES IN FUND BALANCES****NON-MAJOR SPECIAL REVENUE FUNDS***For the One Month Ended October 31, 2021*

	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	87,054	164,110
Intergovernmental	57,135	-	581,141	-	2,270,037
Earnings on investments	3	-	-	-	292
Miscellaneous	-	-	-	5,000	205
Total Revenues	<u>57,138</u>	<u>-</u>	<u>581,141</u>	<u>92,054</u>	<u>2,434,644</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	1,601	182,412	35,644	367,952
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	-	-	34,670
Total Expenditures	<u>(1)</u>	<u>1,601</u>	<u>182,412</u>	<u>35,644</u>	<u>402,622</u>
Net Change in Fund Balances	57,139	(1,601)	398,729	56,410	2,032,022
Fund Balances, Beginning of Year (as restated)	<u>-</u>	<u>81,191</u>	<u>-</u>	<u>1,658,914</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 57,139</u>	<u>\$ 79,590</u>	<u>\$ 398,729</u>	<u>\$ 1,715,324</u>	<u>\$ 2,032,022</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2021

Page 8 of 8

	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues		
Property taxes	\$ -	\$ 10,997
Sales taxes	-	94,986
Fines and fees	-	526,004
Intergovernmental	-	3,892,253
Earnings on investments	-	3,389
Miscellaneous	152,780	(20,531)
Total Revenues	152,780	4,507,098
Expenditures		
Current:		
General administration	-	61,498
Financial administration	-	-
Administration of justice	1	1,871,932
Construction and maintenance	-	1,710,485
Health and human services	-	230,907
Public safety	85,629	1,301,118
Capital Outlay	-	61,445
Total Expenditures	85,630	5,237,385
Net Change in Fund Balances	67,150	(730,287)
Fund Balances, Beginning of Year (as restated)	1,856,200	78,394,635
Fund Balances, End of Year	\$ 1,923,350	\$ 77,664,348

Note: Monthly financial statements may reflect negative balances in certain revenue, expense/expenditure lines as a result of prior year accruals. No adjustments or modifications have been made for these accruals.



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:

Fund Number	Fund Description
750	Mission Bend/4 Corners (CAD #6)
754	CAD Phase 2 Expansion
756	Facilities Bonds
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
774	Mobility 20220Projects

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 31, 2021

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Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-760
	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	Facilities Bonds	Capital Projects (2020 Election)
Assets				
Cash and cash equivalents	\$ 380,797	\$ -	\$ 12,025,764	\$ -
Other receivables	-	66,230	-	-
Total Assets	<u>\$ 380,797</u>	<u>\$ 66,230</u>	<u>\$ 12,025,764</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 152,620	\$ -
Due to other funds	-	1,711,942	54,712	-
Total Liabilities	<u>-</u>	<u>1,711,942</u>	<u>207,332</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	380,797	(1,645,712)	11,818,432	-
Total Fund Balances	<u>380,797</u>	<u>(1,645,712)</u>	<u>11,818,432</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 380,797</u>	<u>\$ 66,230</u>	<u>\$ 12,025,764</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 31, 2021

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Fund Number	MAJ-762	MAJ-764	MAJ-765	MAJ-766
	Mobility Project	Drainage District	Drainage District	Certificates of
	2019	2020 Permanent	2022 Permanent	Obligation 2020A
		Imp. Bonds	Imp. Bonds	
Assets				
Cash and cash equivalents	\$ 1,011,330	\$ 18,955,772	\$ -	\$ 8,253,654
Other receivables	583,031	-	-	12,385,086
Total Assets	<u>\$ 1,594,361</u>	<u>\$ 18,955,772</u>	<u>\$ -</u>	<u>\$ 20,638,740</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ 2,053,228	\$ -	\$ -	\$ 1,637,873
Due to other funds	7,528,846	576,470	3,190,304	19,747
Total Liabilities	<u>9,582,074</u>	<u>576,470</u>	<u>3,190,304</u>	<u>1,657,620</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	12,385,086
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,385,086</u>
Fund Balances				
Restricted	(7,987,713)	18,379,302	(3,190,304)	6,596,034
Total Fund Balances	<u>(7,987,713)</u>	<u>18,379,302</u>	<u>(3,190,304)</u>	<u>6,596,034</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,594,361</u>	<u>\$ 18,955,772</u>	<u>\$ -</u>	<u>\$ 20,638,740</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 31, 2021

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Fund Number	MAJ-768	MAJ-770	MAJ-771	MAJ-772
	Tax Notes Series 2020	Parks Bonds (2020 Election)	Tax Notes Series 2021	2021 County Bond Projects
Assets				
Cash and cash equivalents	\$ 6,156,915	\$ -	\$ 140,894	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ 6,156,915</u>	<u>\$ -</u>	<u>\$ 140,894</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ -	\$ 149,852
Due to other funds	-	423,558	-	9,551,032
Total Liabilities	<u>-</u>	<u>423,558</u>	<u>-</u>	<u>9,700,884</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	6,156,915	(423,558)	140,894	(9,700,884)
Total Fund Balances	<u>6,156,915</u>	<u>(423,558)</u>	<u>140,894</u>	<u>(9,700,884)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,156,915</u>	<u>\$ -</u>	<u>\$ 140,894</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 31, 2021

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	MAJ-774	
	Mobility 2022 Projects	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ -	\$ 46,925,126
Other receivables	-	13,034,347
Total Assets	\$ -	\$ 59,959,473
Liabilities and Fund Balances		
Liabilities		
Retainage payable	\$ 24,244	\$ 4,017,817
Due to other funds	6,329,499	29,386,110
Total Liabilities	6,353,743	33,403,927
Deferred Inflows of Resources		
Unavailable revenue-other	-	12,385,086
Total Deferred Inflows of Resources	-	12,385,086
Fund Balances		
Restricted	(6,353,743)	14,170,460
Total Fund Balances	(6,353,743)	14,170,460
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 59,959,473

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the One Month Ended October 31, 2021

Page 1 of 4

	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	Facilities Bonds	Capital Projects (2020 Election)
Revenues				
Earnings on investments	\$ 23	\$ 4,151	\$ 514	\$ -
Miscellaneous	-	12,450	-	-
Total Revenues	<u>23</u>	<u>16,601</u>	<u>514</u>	<u>-</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	89,451	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>89,451</u>	<u>-</u>
Net Change in Fund Balances	23	16,601	(88,937)	-
Fund Balances, Beginning of Year	<u>380,774</u>	<u>(1,662,313)</u>	<u>11,907,369</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 380,797</u>	<u>\$ (1,645,712)</u>	<u>\$ 11,818,432</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS*Page 2 of 4***COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND****CHANGES IN FUND BALANCES****CAPITAL PROJECTS SUB-FUNDS***For the One Month Ended October 31, 2021*

	Mobility Project 2019	Drainage District 2020 Permanent Imp. Bonds	Drainage District 2022 Permanent Imp. Bonds	Certificates of Obligation 2020A
Revenues				
Earnings on investments	\$ 60	\$ 885	\$ -	\$ 487
Miscellaneous	-	-	-	-
Total Revenues	<u>60</u>	<u>885</u>	<u>-</u>	<u>487</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	(1)
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>
Net Change in Fund Balances	60	885	-	488
Fund Balances, Beginning of Year	<u>(7,987,773)</u>	<u>18,378,417</u>	<u>(3,190,304)</u>	<u>6,595,546</u>
Fund Balances, End of Year	<u>\$ (7,987,713)</u>	<u>\$ 18,379,302</u>	<u>\$ (3,190,304)</u>	<u>\$ 6,596,034</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the One Month Ended October 31, 2021

Page 3 of 4

	Tax Notes Series 2020	Parks Bonds (2020 Election)	Tax Notes Series 2021	2021 County Bond Projects
Revenues				
Earnings on investments	\$ 366	\$ -	\$ 8	\$ -
Miscellaneous	-	-	-	-
Total Revenues	<u>366</u>	<u>-</u>	<u>8</u>	<u>-</u>
Expenditures				
Current:				
Administration of justice	-	-	-	3,735
Health and human services	-	-	-	709
Public safety	-	-	-	648
Parks and recreation	-	10,735	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,581</u>
Total Expenditures	<u>-</u>	<u>10,735</u>	<u>-</u>	<u>24,673</u>
Net Change in Fund Balances	366	(10,735)	8	(24,673)
Fund Balances, Beginning of Year	<u>6,156,549</u>	<u>(412,823)</u>	<u>140,886</u>	<u>(9,676,211)</u>
Fund Balances, End of Year	<u><u>\$ 6,156,915</u></u>	<u><u>\$ (423,558)</u></u>	<u><u>\$ 140,894</u></u>	<u><u>\$ (9,700,884)</u></u>

FORT BEND COUNTY, TEXAS*Page 4 of 4*

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the One Month Ended October 31, 2021**

	Mobility 2022 Projects	Totals Capital Projects Funds
Revenues		
Earnings on investments	\$ -	\$ 6,494
Miscellaneous	-	12,450
Total Revenues	-	18,944
Expenditures		
Current:		
Administration of justice	-	3,735
Health and human services	-	709
Public safety	-	648
Parks and recreation	-	10,735
Capital Outlay	-	109,031
Total Expenditures	-	124,858
Net Change in Fund Balances	-	(105,914)
Fund Balances, Beginning of Year	(6,353,743)	14,276,374
Fund Balances, End of Year	<u><u>\$ (6,353,743)</u></u>	<u><u>\$ 14,170,460</u></u>

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the One Month Ended October 31, 2021

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 261,359,511	\$ 275,451,427	\$ 115,910	\$ (275,335,517)	0%
Fines and fees	32,133,418	35,792,119	2,060,651	(33,731,468)	6%
Intergovernmental	6,491,435	5,240,354	54,141	(5,186,213)	1%
Earnings on investments	2,864,302	1,678,940	47,290	(1,631,650)	3%
Miscellaneous	2,723,757	2,821,146	180,937	(2,640,209)	6%
Total Revenues	305,572,423	320,983,986	2,458,929	(318,525,057)	1%
Expenditures					
Current:					
General administration	61,933,577	73,371,439	3,550,490	69,820,949	5%
Financial administration	10,351,663	15,977,303	921,520	15,055,783	6%
Administration of justice	85,202,025	94,416,108	5,973,270	88,442,838	6%
Construction and maintenance	3,907,296	3,765,684	268,955	3,496,729	7%
Health and human services	34,666,363	34,879,687	2,233,945	32,645,742	6%
Cooperative services	1,210,845	1,306,958	73,762	1,233,196	6%
Public safety	55,428,501	61,946,216	4,168,808	57,777,408	7%
Parks and recreation	4,376,924	4,916,284	273,895	4,642,389	6%
Libraries and education	19,582,902	20,422,305	1,278,736	19,143,569	6%
Capital Outlay	367,600	15,000	-	15,000	0%
Total Expenditures	277,027,696	311,016,984	18,743,381	292,273,603	6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,544,727	9,967,002	(16,284,452)	(26,251,454)	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	(25,188,175)	(25,188,175)	-	25,188,175	
Total Other Financing Sources (Uses)	(25,188,175)	(25,188,175)	-	25,188,175	
Net Change in Fund Balances - budgetary basis	3,356,552	(15,221,173)	(16,284,452)	(1,063,279)	
Net adjustment to reflect operations in accordance with GAAP (a)			(819,029)		
Fund Balances, Beginning of Year	92,378,088	92,378,088	92,378,088		
Fund Balances, End of Year	\$ 95,734,640	\$ 77,156,915	\$ 75,274,607	\$ (1,882,308)	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS

NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION

For the One Month Ended October 31, 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.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 2,458,929	\$ 1,339,956	\$ 3,798,885
Expenditures	18,743,381	2,158,985	20,902,366
Net Change in Fund Balance	(16,284,452)	(819,029)	(17,103,481)
Fund Balance, Beginning of Year			92,378,087
Fund Balance, End of Year			<u>\$ 75,274,606</u>

FORT BEND COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND****BALANCE - BUDGET AND ACTUAL****DEBT SERVICE - BUDGETARY BASIS***For the One Month Ended October 31, 2021*

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 59,621,515	\$ 64,209,684	\$ 27,353	\$ (64,182,331)	0%
Intergovernmental	830,000	730,000	183,167	(546,833)	25%
Earnings on investments	358,017	31,000	655	(30,345)	2%
Miscellaneous	1,047,048	1,047,048	-	(1,047,048)	0%
Total Revenues	61,856,580	66,017,732	211,175	(65,806,557)	0%
Expenditures					
Capital Outlay	-	-	19,689,775	(19,689,775)	
Debt Service:					
Principal	39,653,580	39,370,303	1,464,442	37,905,861	4%
Interest and fiscal charges	26,411,469	31,777,886	164,009	31,613,877	1%
Total Expenditures	66,065,049	71,148,189	21,318,226	49,829,963	30%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,208,469)	(5,130,457)	(21,107,051)	(15,976,594)	
Other Financing Sources (Uses)					
Issuance of leases	-	-	19,689,775	19,689,775	
Total Other Financing Sources (Uses)	-	-	19,689,775	19,689,775	
Net Change in Fund Balances - Budgetary Basis	(4,208,469)	(5,130,457)	(1,417,276)	3,713,181	
Fund Balances, Beginning of Year	14,486,225	14,486,225	14,486,225	-	
Fund Balances, End of Year	\$ 10,277,756	\$ 9,355,768	\$ 13,068,949	\$ 3,713,181	

Note 1 – Capital financing payment of \$19,689,775 did not result in the amending of the budget for Capital outlay.

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the One Month Ended October 31, 2021

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 11,425,353	\$ 14,847,152	\$ 6,271	\$ (14,840,881)	0%
Fines and fees	7,030,637	6,899,439	41,651	(6,857,788)	1%
Intergovernmental	303,802	300,000	-	(300,000)	0%
Earnings on investments	202,359	25,000	303	(24,697)	1%
Miscellaneous	336,781	208,000	3,179	(204,821)	2%
Total Revenues	19,298,932	22,279,591	51,404	(22,228,187)	0%
Expenditures					
Current:					
Salaries and personnel costs	10,631,583	11,705,233	884,012	10,821,221	8%
Operating costs	13,317,703	14,511,567	203,477	14,308,090	1%
Information technology costs	12,024	12,854	-	12,854	0%
Capital acquisitions	142,100	142,100	-	142,100	0%
Total Expenditures	24,103,410	26,371,754	1,087,489	25,284,265	4%
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,092,163)	(1,036,085)	3,056,078	
Net Adjustment to Reflect Operations	-	-	-	-	
Fund Balances, Beginning of Year	8,523,297	8,523,297	8,523,297	-	
Fund Balances, End of Year	\$ 3,718,819	\$ 4,431,134	\$ 7,487,212	\$ 3,056,078	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 51,404	\$ -	\$ 51,404
Expenditures	1,087,489	-	1,087,489
Net Change in Fund Balance	(1,036,085)	-	(1,036,085)
Fund Balance, Beginning of Year			8,523,297
Fund Balance, End of Year			\$ 7,487,212

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the One Month Ended October 31, 2021

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 9,785,836	\$ 9,605,254	\$ 4,726	\$ (9,600,528)	0%
Earnings on investments	275,314	15,000	587	(14,413)	4%
Miscellaneous	245,837	220,000	-	(220,000)	0%
Total Revenues	<u>10,306,987</u>	<u>9,840,254</u>	<u>5,313</u>	<u>(9,834,941)</u>	<u>0%</u>
Expenditures					
Current:					
Salaries and personnel costs	9,464,598	6,966,471	526,311	6,440,160	8%
Operating costs	3,091,531	3,091,531	96,684	2,994,847	3%
Information technology costs	5,850	5,850	-	5,850	0%
Capital acquisitions	55,580	55,580	-	55,580	0%
Total Expenditures	<u>12,617,559</u>	<u>10,119,432</u>	<u>622,995</u>	<u>9,496,437</u>	<u>6%</u>
Net Change in Fund Balances - Budgetary Basis	(2,310,572)	(279,178)	(617,682)	(338,504)	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	-	-	
Fund Balances, Beginning of Year	<u>15,965,045</u>	<u>15,965,045</u>	<u>15,965,045</u>	<u>-</u>	
Fund Balances, End of Year	<u>\$ 13,654,473</u>	<u>\$ 15,685,867</u>	<u>\$ 15,347,363</u>	<u>\$ (338,504)</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 5,313	\$ -	\$ 5,313
Expenditures	<u>622,995</u>	<u>-</u>	<u>622,995</u>
Excess of Revenues Over Expenditures	(617,682)	-	(617,682)
Other Financing Sources			
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(617,682)	-	(617,682)
Fund Balance, Beginning of Year			<u>15,965,045</u>
Fund Balance, End of Year			<u>\$ 15,347,363</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
October 31, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,026,834	\$ 12,747,599	\$ 14,774,433
Prepaid expenses	-	-	-
Due from other funds	752,271	101,083	853,354
Other receivables	-	27,718	27,718
Total Current Assets	<u>2,779,105</u>	<u>12,876,400</u>	<u>15,655,505</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>549,739</u>	<u>-</u>	<u>549,739</u>
Total Noncurrent Assets	<u>549,739</u>	<u>-</u>	<u>549,739</u>
Total Assets	<u>3,328,844</u>	<u>12,876,400</u>	<u>16,205,244</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Due to other funds	<u>1,083</u>	<u>205,075</u>	<u>206,158</u>
Total Current Liabilities	<u>1,083</u>	<u>3,694,672</u>	<u>3,695,755</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
Total Noncurrent Liabilities	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
Total Liabilities	<u>4,149,647</u>	<u>3,694,672</u>	<u>7,844,319</u>
Net Position			
Net investment in capital assets	549,739	-	549,739
Unrestricted	<u>(1,370,542)</u>	<u>9,181,728</u>	<u>7,811,186</u>
Total Net Position	<u>\$ (820,803)</u>	<u>\$ 9,181,728</u>	<u>\$ 8,360,925</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 4,505,103	\$ 615,380	\$ 5,120,483
Total Operating Revenues	<u>4,505,103</u>	<u>615,380</u>	<u>5,120,483</u>
Operating Expenses			
Contractual services	-	7,168	7,168
Benefits provided	4,038,624	1,781,185	5,819,809
Depreciation	2,682	-	2,682
Total Operating Expenses	<u>4,041,306</u>	<u>1,788,353</u>	<u>5,829,659</u>
Operating Income (Loss)	463,797	(1,172,973)	(709,176)
Non-Operating Revenues			
Earnings on investments	196	-	196
Total Non-Operating Revenues	<u>196</u>	<u>-</u>	<u>196</u>
Change in Net Position	463,993	(1,172,973)	(708,980)
Total Net (Deficit), Beginning of Year	<u>(1,284,796)</u>	<u>10,354,701</u>	<u>9,069,905</u>
Total Net Position, End of Year	<u>\$ (820,803)</u>	<u>\$ 9,181,728</u>	<u>\$ 8,360,925</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 4,863,417	\$ 4,154,196	\$ 9,017,613
Payment of benefits	(4,038,624)	(1,781,185)	(5,819,809)
Payments for services	(3,705,918)	197,907	(3,508,011)
Net Cash Provided (Used) by Operating Activities	<u>(2,881,125)</u>	<u>2,570,918</u>	<u>(310,207)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	196	-	196
Net Cash Provided by Investing Activities	<u>196</u>	<u>-</u>	<u>196</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,851,743)	2,570,918	(280,825)
Cash and Cash Equivalents, Beginning of Year	<u>4,878,576</u>	<u>10,176,678</u>	<u>15,055,254</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,026,833</u>	<u>\$ 12,747,596</u>	<u>\$ 14,774,429</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 463,797	\$ (1,172,973)	\$ (709,176)
Adjustments to operations:			
Depreciation	2,682	-	2,682
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	-	-
Decrease (Increase) in other receivables	214,761	75,379	290,140
Decrease (Increase) in due from other funds	143,553	3,463,437	3,606,990
Increase (Decrease) in due to other funds	(3,705,918)	205,075	(3,500,843)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	<u>(3,344,922)</u>	<u>3,743,891</u>	<u>398,969</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (2,881,125)</u>	<u>\$ 2,570,918</u>	<u>\$ (310,207)</u>

FORT BEND COUNTY, TEXAS
CUSTODIAL FUND DESCRIPTIONS

Custodial Funds are used to account for collections and disbursements for the following activities for which the County serves as a fiscal agent for other entities or parties:

County Clerk Registry Accounts includes County Court ordered deposits held in the County Clerk Registry accounts pending final disposition by the courts. This includes Fund 886.

District Clerk Registry Accounts includes District Court ordered deposits held in the District Clerk Registry accounts pending final disposition by the courts. This includes Fund 886.

Tax Collection Custodial Fund includes collections and disbursements of property tax collections by the County Tax Assessor/Collector on behalf of various political subdivisions in the County. The activity and balances in this fund specifically excludes any collections made on behalf of the Fort Bend County or its blended component units. This includes Fund 890.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
October 31, 2021

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Cash and cash equivalents	\$ 15,097,989	\$ 8,773,474	\$ 458,201	\$ 24,329,664
Total Assets	<u>15,097,989</u>	<u>8,773,474</u>	<u>458,201</u>	<u>24,329,664</u>
Liabilities				
Due to other governments	323,861	120,152	-	444,013
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>323,861</u>	<u>120,152</u>	<u>-</u>	<u>444,013</u>
Net Position				
Restricted for court activities	14,774,376	8,653,074	-	23,427,450
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>458,201</u>	<u>458,201</u>
Total Net Position	<u>\$ 14,774,376</u>	<u>\$ 8,653,074</u>	<u>\$ 458,201</u>	<u>\$ 23,885,651</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the One Month Ended October 31, 2021

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 742,878	\$ 310,125	\$ -	\$ 1,053,003
Property tax collections	-	-	1,705,127	1,705,127
Earnings of investments	248	-	-	248
Total Additions	<u>743,126</u>	<u>310,125</u>	<u>1,705,127</u>	<u>2,758,378</u>
Deductions				
Court activities	477,941	329,777	-	807,718
Property tax disbursements	<u>-</u>	<u>-</u>	<u>2,248,922</u>	<u>2,248,922</u>
Total Deductions	<u>477,941</u>	<u>329,777</u>	<u>2,248,922</u>	<u>3,056,640</u>
Change in fiduciary net position	265,185	(19,652)	(543,795)	(298,262)
Net position - beginning	<u>14,509,191</u>	<u>8,672,726</u>	<u>1,001,996</u>	<u>24,183,913</u>
Net position - ending	<u>\$ 14,774,376</u>	<u>\$ 8,653,074</u>	<u>\$ 458,201</u>	<u>\$ 23,885,651</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. In the following financial statements, only the position of the entities are shown as of the last fiscal year.

October 2021 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
October 31, 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
Assets							
Cash and cash equivalents	\$ 1,498,712	\$ 8,350	\$ 195,031,104	\$ 84,239,975	\$ 135,988	\$ 15,929	\$ 280,930,058
Investments	-	-	22,041,357	6,050,755	636,056	-	28,728,168
Miscellaneous receivables	-	-	-	-	9	-	9
Capital assets, not being	-	-	37,218,060	9,113,219	-	-	46,331,279
Capital assets, net of accumulated depreciation	-	-	213,068,130	141,709,464	-	-	354,777,594
Total Assets	<u>1,498,712</u>	<u>8,350</u>	<u>467,358,651</u>	<u>241,113,413</u>	<u>772,053</u>	<u>15,929</u>	<u>710,767,108</u>
Resources							
Deferred charges-debt refunding	-	-	3,207,514	-	-	-	3,207,514
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>3,207,514</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,207,514</u>
Liabilities							
Accounts payable and accrued expenses	743,500	-	-	-	750	-	744,250
Retainage payable	-	-	-	120,620	-	-	120,620
Due to primary government	-	-	827,488	704,370	-	-	1,531,858
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	-	305,662,981	203,494,166	-	-	515,227,914
Total Liabilities	<u>6,928,830</u>	<u>-</u>	<u>317,625,283</u>	<u>207,492,652</u>	<u>750</u>	<u>-</u>	<u>532,047,515</u>
Net Position (Deficit)							
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	107,173,969	46,683,293	771,303	15,929	149,222,726
Total Net Position (Deficit)	<u>\$ (5,430,118)</u>	<u>\$ 8,350</u>	<u>\$ 152,940,882</u>	<u>\$ 33,620,761</u>	<u>\$ 771,303</u>	<u>\$ 15,929</u>	<u>\$ 181,927,107</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the One Month Ended October 31, 2021

Page 1 of 2

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Total East Fort Bend County Development Authority	-	-	-	-	-
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	\$ 614,562	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	614,562	-	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	361,519	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	361,519	-	-	-	-
Fort Bend County Housing Finance Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Housing Finance Corporation	-	-	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Industrial Development Corporation	-	-	-	-	-
Totals Component Units	\$ 976,081	\$ -	\$ -	-	-
General Revenues:					
Property Taxes				-	-
Earnings on investments				-	-
Total General Revenues				-	-
Changes in Net Position (Deficit)				-	-
Net Position (Deficit), Beginning of Year				(5,430,118)	8,350
Net Position (Deficit), End of Year				<u>\$ (5,430,118)</u>	<u>\$ 8,350</u>

Note: Revenues for Toll Road activities are reported in the month after earned for monthly financial reporting.

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the One Month Ended September 30, 2022

Page 2 of 2

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	
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Total East Fort Bend County Development Authority	-	-	-	-	-
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	\$ (614,562)	\$ -	\$ -	\$ -	\$ (614,562)
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	(614,562)	-	-	-	(614,562)
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	(361,519)	-	-	(361,519)
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	(361,519)	-	-	(361,519)
Fort Bend County Housing Finance Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Housing Finance Corporation	-	-	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Industrial Development Corporation	-	-	-	-	-
Totals Component Units	(614,562)	(361,519)	-	-	(976,081)
General Revenues:					
Property Taxes					-
Earnings on investments	24,813	3,294	-	1	28,108
Total General Revenues	24,813	3,294	-	1	28,108
Changes in Net Position (Deficit)	(589,749)	(358,225)	-	1	(947,973)
Net Position (Deficit), Beginning of Year	153,530,631	33,978,986	771,303	15,928	182,875,080
Net Position (Deficit), End of Year	\$ 152,940,882	\$ 33,620,761	\$ 771,303	\$ 15,929	\$ 181,927,107

Note: Revenues for Toll Road activities are reported in the month after earned for monthly financial reporting.



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				
	2013	2014	2015	2016	2017
Revenues					
Property taxes	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032
Sales taxes	2,956,559	4,214,553	5,789,362	6,958,956	6,858,009
Fees and fines	44,177,263	45,106,533	47,803,283	50,231,963	51,736,504
Intergovernmental	42,565,592	36,899,095	39,904,787	39,673,097	47,734,683
Earnings on investments	930,273	848,534	878,980	1,750,631	3,434,897
Miscellaneous	5,988,682	8,243,270	7,545,715	7,913,682	9,223,274
Total Revenues	304,760,708	318,304,292	344,366,239	377,500,730	406,970,399
Expenditures					
Current:					
General administration	37,437,702	41,478,910	44,698,720	56,093,978	60,669,054
Financial administration	7,180,608	7,891,034	8,369,921	9,063,587	9,451,425
Administration of justice	73,839,598	77,242,153	81,411,531	89,715,917	96,057,172
Construction and maintenance	27,403,229	35,374,943	59,785,401	43,275,592	73,924,220
Health and human services	30,403,209	30,267,231	32,436,431	38,314,627	41,805,244
Cooperative services	883,324	944,039	973,026	1,050,282	1,048,609
Public safety	44,991,489	46,688,895	53,652,220	54,393,589	58,152,633
Parks and recreation	1,979,888	2,411,558	3,051,927	3,307,538	3,701,092
Libraries and education	13,034,163	13,613,875	14,460,419	15,215,877	15,889,947
Capital Outlay	57,223,885	40,964,586	28,911,628	61,611,363	66,540,199
Debt Service:					
Principal	15,630,000	16,250,000	16,750,000	18,480,000	21,420,000
Interest and fiscal charges	16,749,579	15,893,399	14,391,964	15,506,610	18,914,424
Bond issuance costs	-	234,472	1,207,260	1,316,238	599,813
Total Expenditures	326,756,674	329,255,095	360,100,448	407,345,198	468,173,832
(Deficiency) of Revenues					
(Under) Expenditures	(21,995,966)	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)
Other Financing Sources (Uses)					
Transfers in	11,521,941	11,771,144	13,517,505	13,780,670	19,734,628
Transfers (out)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)
Bonds issued	-	-	37,365,000	96,640,000	64,550,000
Refunding bonds issued	-	18,900,000	108,225,000	73,120,000	-
Premium on bonds issued	-	-	3,944,496	18,416,480	7,965,901
Premium on refunding bonds issued	-	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	-	-	-	-	3,808,978
Total Other Financing Sources (Uses)	-	(2,685,887)	40,972,653	114,372,077	76,324,879
Net Change in Fund Balances	\$ (21,995,966)	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609	\$ 15,121,446
Debt Service as a Percentage of					
Noncapital Expenditures	12.01%	11.15%	9.40%	9.83%	10.04%

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				One Month Ended Oct. 31,
	2018	2019	2020	2021	2021
Revenues					
Property taxes	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 154,260
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	94,986
Fees and fines	54,687,700	56,771,556	54,616,040	62,746,442	2,630,169
Intergovernmental	46,630,942	73,767,851	117,990,600	211,214,727	3,822,802
Earnings on investments	6,977,865	7,928,027	4,465,242	1,340,447	65,568
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	994,718
Total Revenues	424,523,269	466,602,337	546,692,991	643,321,928	7,762,503
Expenditures					
Current:					
General administration	67,799,061	64,552,332	94,150,791	61,077,477	3,613,227
Financial administration	9,306,005	9,710,496	9,750,632	10,609,737	921,520
Administration of justice	99,960,008	108,300,831	100,575,084	112,256,330	8,010,540
Construction and maintenance	88,168,071	80,471,847	70,286,117	61,002,603	1,979,440
Health and human services	43,628,300	46,203,981	98,986,030	190,368,247	2,805,319
Cooperative services	1,113,328	1,179,033	1,127,235	1,179,974	73,762
Public safety	61,416,316	63,721,924	49,965,530	69,554,154	6,353,359
Parks and recreation	3,576,272	4,304,281	3,588,017	4,446,139	284,630
Libraries and education	16,989,644	18,626,830	17,822,524	18,510,542	1,278,736
Capital Outlay	78,787,370	80,497,157	101,302,683	232,434,131	19,860,251
Debt Service:					
Principal	25,931,000	28,071,000	43,197,215	39,125,428	1,464,442
Interest and fiscal charges	22,108,123	22,225,013	23,505,432	26,669,690	164,009
Bond issuance costs	558,469	355,887	1,094,531	397,559	-
Total Expenditures	519,341,967	528,220,612	615,351,821	827,632,011	46,809,235
(Deficiency) of Revenues					
(Under) Expenditures	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)	(39,046,732)
Other Financing Sources (Uses)					
Transfers in	14,559,002	16,290,672	23,637,372	23,747,768	-
Transfers (out)	(14,559,002)	(16,290,672)	(23,637,372)	(23,747,768)	-
Bonds issued	58,467,549	34,655,000	85,690,000	71,615,000	-
Refunding bonds issued	-	-	36,540,000	-	-
Premium on bonds issued	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	-	-	9,349,781	100,349,229	19,689,775
Total Other Financing Sources (Uses)	65,781,224	41,554,883	115,732,085	180,447,979	19,689,775
Net Change in Fund Balances	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ (19,356,957)
Debt Service as a Percentage of					
Noncapital Expenditures	10.90%	11.23%	12.98%	11.05%	6.04%