

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

**For the Two Months Ended November 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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County Auditor

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May 2, 2022

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

Gentlemen:

The Monthly Unaudited Financial Report for the Two Months ended November 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 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,

A handwritten signature in black ink, appearing to read "Robert Ed Sturdivant".

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

November 2021 Monthly Financial Report

**FORT BEND COUNTY, TEXAS****STATEMENT OF NET POSITION****November 30, 2021**

	<b>Primary Government Governmental Activities</b>	<b>Component Units</b>	<b>Totals</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 281,924,366	\$ 280,121,990	\$ 562,046,356
Investments	-	28,728,168	28,728,168
Receivables:			
Taxes, net	370,995,413	-	370,995,413
Grants	6,123,975	-	6,123,975
Fines and fees	47,875,716	-	47,875,716
Other	43,686,462	9	43,686,471
Prepaid items	12,174	-	12,174
Due from component units	3,000,011	-	3,000,011
Capital assets, not being depreciated	593,499,893	48,191,224	641,691,117
Capital assets, net of accumulated depreciation	2,330,204,368	353,812,600	2,684,016,968
<b>Total Assets</b>	<b>3,677,322,378</b>	<b>710,853,991</b>	<b>4,388,176,369</b>
<b>Deferred Outflows of Resources</b>			
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
<b>Total Deferred Outflows of Resources</b>	<b>180,938,601</b>	<b>3,207,514</b>	<b>184,146,115</b>
<b>Liabilities</b>			
Accounts payable and accrued expenses	24,797,154	744,250	25,541,404
Retainage payable	5,085,551	212,674	5,298,225
Accrued interest payable	2,643,973	1,887,873	4,531,846
Unearned revenues	77,286,029	-	77,286,029
Due to primary government	-	3,000,011	3,000,011
Due to other governments	20,454,475	-	20,454,475
<b>Long-term Liabilities:</b>			
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	755,069,188	515,227,914	1,270,297,102
Net pension liability	78,846,465	-	78,846,465
Total OPEB liability	634,919,158	-	634,919,158
<b>Total Liabilities</b>	<b>1,641,605,007</b>	<b>533,607,722</b>	<b>2,175,212,729</b>
<b>Deferred Inflows of Resources</b>			
Deferred inflows related to post-employment benefits	102,583,626	-	102,583,626
<b>Total Deferred Inflows of Resources</b>	<b>102,583,626</b>	<b>-</b>	<b>102,583,626</b>
<b>Net Position (Deficit)</b>			
Net investment in capital assets	2,153,020,351	3,980,838	2,157,001,189
Restricted for:			
Debt service	104,201,529	28,723,543	132,925,072
Construction and maintenance	56,744,097	-	56,744,097
Other	34,359,488	-	34,359,488
Unrestricted	(234,253,119)	147,749,402	(86,503,717)
<b>Total Net Position</b>	<b>\$ 2,114,072,346</b>	<b>\$ 180,453,783</b>	<b>\$ 2,294,526,129</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Two Months Ended November 30, 2021*

				Net (Expense) Revenue and Changes in Net Position	
				Primary	Component
				Government	Units

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

**November 30, 2021**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>COVID Response Fund</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Assets</b>						
Cash, cash equivalents and investments	\$ 34,233,292	\$ 12,784,540	\$ 44,042,342	\$ 81,289,370	\$ 93,215,326	\$ 265,564,870
Taxes receivable, net	280,571,441	65,004,347	-	-	25,419,625	370,995,413
Grants receivable	1,824,937	-	-	-	4,299,039	6,123,976
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	880,142	28,863,549	13,050,821	1,500	876,805	43,672,817
Due from other funds	34,828,952	193,066	-	-	967,435	35,989,453
Due from component units	3,000,011	-	-	-	-	3,000,011
Prepaid items	(1,897)	-	-	-	-	(1,897)
<b>Total Assets</b>	<u>\$ 403,212,594</u>	<u>\$ 106,845,502</u>	<u>\$ 57,093,163</u>	<u>\$ 81,290,870</u>	<u>\$ 124,778,230</u>	<u>\$ 773,220,359</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 6,022,923	\$ -	\$ -	\$ 2,779,205	\$ 219,486	\$ 9,021,614
Accrued payroll	7,164,080	-	-	-	-	7,164,080
Retainage payable	203,752	-	4,074,718	-	807,081	5,085,551
Due to other funds	947,909	-	29,863,172	2,956,798	3,356,211	37,124,090
Due to other governments	16,279,387	-	-	-	4,175,088	20,454,475
Unearned revenues	2,704,464	-	-	75,554,867	-	78,259,331
<b>Total Liabilities</b>	<u>33,322,515</u>	<u>-</u>	<u>33,937,890</u>	<u>81,290,870</u>	<u>8,557,866</u>	<u>157,109,141</u>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	280,571,441	65,004,347	-	-	25,419,625	370,995,413
Unavailable revenue-other	47,875,716	28,863,549	12,385,086	-	-	89,124,351
<b>Total Deferred Inflows of Resources</b>	<u>328,447,157</u>	<u>93,867,896</u>	<u>12,385,086</u>	<u>-</u>	<u>25,419,625</u>	<u>460,119,764</u>
<b>Fund Balances</b>						
Nonspendable	(1,897)	-	-	-	-	(1,897)
Restricted	302,846	12,977,606	10,770,187	-	90,800,739	114,851,378
Committed	23,585,773	-	-	-	-	23,585,773
Unassigned	17,556,200	-	-	-	-	17,556,200
<b>Total Fund Balances</b>	<u>41,442,922</u>	<u>12,977,606</u>	<u>10,770,187</u>	<u>-</u>	<u>90,800,739</u>	<u>155,991,454</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 403,212,594</u>	<u>\$ 106,845,502</u>	<u>\$ 57,093,163</u>	<u>\$ 81,290,870</u>	<u>\$ 124,778,230</u>	<u>\$ 773,220,359</u>



**FORT BEND COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**November 30, 2021**

Total fund balances, governmental funds	\$ 155,991,454
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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.	2,923,157,204
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	460,119,763
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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	(697,355,308)
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.	10,430,747
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Net Position of Governmental Activities	<u>\$ 2,114,072,346</u>
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**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Two Months Ended November 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	\$ 546,095	\$ 128,493	\$ -	\$ -	\$ 50,008	\$ 724,596
Sales taxes	-	-	-	-	192,307	192,307
Fines and fees	6,021,003	-	-	-	1,010,151	7,031,154
Intergovernmental	1,127,607	183,167	55,536	4,832,325	4,295,290	10,493,925
Earnings on investments	98,459	1,264	12,734	6,855	7,557	126,869
Miscellaneous	2,027,755	40,500	24,900	-	554,779	2,647,934
<b>Total Revenues</b>	<u>9,820,919</u>	<u>353,424</u>	<u>93,170</u>	<u>4,839,180</u>	<u>6,110,092</u>	<u>21,216,785</u>
<b>Expenditures</b>						
Current:						
General administration	8,362,167	-	-	-	132,587	8,494,754
Financial administration	1,866,056	-	-	-	-	1,866,056
Administration of justice	12,712,153	-	5,099	-	3,769,372	16,486,624
Construction and maintenance	529,659	-	159,042	-	4,118,365	4,807,066
Health and human services	6,635,799	-	3,979	4,839,180	373,044	11,852,002
Cooperative services	138,650	-	-	-	-	138,650
Public safety	10,063,505	-	648	-	1,418,836	11,482,989
Parks and recreation	592,426	-	22,685	-	-	615,111
Libraries and education	2,644,507	-	-	-	-	2,644,507
<b>Capital Outlay</b>	252,784	19,838,144	3,407,904	-	850,162	24,348,994
<b>Debt Service:</b>						
Principal	-	1,678,729	-	-	-	1,678,729
Interest and fiscal charges	-	183,313	-	-	-	183,313
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>43,797,706</u>	<u>21,700,186</u>	<u>3,599,357</u>	<u>4,839,180</u>	<u>10,662,366</u>	<u>84,598,795</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(33,976,787)</u>	<u>(21,346,762)</u>	<u>(3,506,187)</u>	<u>-</u>	<u>(4,552,274)</u>	<u>(63,382,010)</u>
<b>Other Financing Sources (Uses)</b>						
Lease initiation	-	19,838,144	-	-	-	19,838,144
<b>Total Other Financing Sources (Uses)</b>	<u>(16,958,378)</u>	<u>19,838,144</u>	<u>-</u>	<u>-</u>	<u>16,958,378</u>	<u>19,838,144</u>
Net Change in Fund Balances	(50,935,165)	(1,508,618)	(3,506,187)	-	12,406,104	(43,543,866)
<b>Fund Balances, Beginning of Year, as restated</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>Fund Balances, End of Year</b>	<u>\$ 41,442,922</u>	<u>\$ 12,977,606</u>	<u>\$ 10,770,187</u>	<u>\$ -</u>	<u>\$ 90,800,739</u>	<u>\$ 155,991,454</u>

**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 Two Months Ended November 30, 2021**

Net change in fund balances - total governmental funds	\$ (43,543,866)
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 of \$24,233,207 exceeded depreciation \$7,329,031 in the current period.	16,904,176
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.	(425,956)
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	(19,838,144)
Repayments:	
Principal repayments	1,678,729
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.	362,058,714
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>1,360,844</u>
Change in net position of governmental activities	<u>\$ 318,194,497</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.

**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**  
November 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	\$ 28,099,006	\$ 6,907,360	\$ 16,913,865	\$ 5,828,637	\$ 11,697,339
Taxes receivable, net	-	-	-	15,563,717	9,855,908
Grants receivable	-	-	7,207	-	3,593,227
Other receivables	16,880	818,239	31,646	8,746	-
Due from other funds	-	-	-	523,759	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 28,115,886</b>	<b>\$ 7,725,599</b>	<b>\$ 16,952,718</b>	<b>\$ 21,924,859</b>	<b>\$ 25,146,474</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	807,081
Due to other funds	202,447	-	1,092,528	529,838	533,954
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>202,447</b>	<b>-</b>	<b>1,092,528</b>	<b>529,838</b>	<b>1,341,035</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	15,563,717	9,855,908
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,563,717</b>	<b>9,855,908</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	27,913,439	7,725,599	15,860,190	5,831,304	13,949,531
<b>Total Fund Balances</b>	<b>27,913,439</b>	<b>7,725,599</b>	<b>15,860,190</b>	<b>5,831,304</b>	<b>13,949,531</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 28,115,886</b>	<b>\$ 7,725,599</b>	<b>\$ 16,952,718</b>	<b>\$ 21,924,859</b>	<b>\$ 25,146,474</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
November 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	\$ 1,324,224	\$ 4,620	\$ 22,689	\$ 1,311,021	\$ 631,940
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	31,663	(100)
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 1,324,224</u>	<u>\$ 4,620</u>	<u>\$ 22,689</u>	<u>\$ 1,342,684</u>	<u>\$ 631,840</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	33,469	10,995
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,469</u>	<u>10,995</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	1,324,224	4,620	22,689	1,309,215	620,845
<b>Total Fund Balances</b>	<u>1,324,224</u>	<u>4,620</u>	<u>22,689</u>	<u>1,309,215</u>	<u>620,845</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,324,224</u>	<u>\$ 4,620</u>	<u>\$ 22,689</u>	<u>\$ 1,342,684</u>	<u>\$ 631,840</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
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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	\$ 9,644	\$ 100,569	\$ 156,088	\$ 55,820	\$ 218,002
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,149	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 9,644</u>	<u>\$ 100,569</u>	<u>\$ 157,237</u>	<u>\$ 55,820</u>	<u>\$ 218,002</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	9,644	100,569	157,237	55,820	218,002
<b>Total Fund Balances</b>	<u>9,644</u>	<u>100,569</u>	<u>157,237</u>	<u>55,820</u>	<u>218,002</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 9,644</u>	<u>\$ 100,569</u>	<u>\$ 157,237</u>	<u>\$ 55,820</u>	<u>\$ 218,002</u>

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

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	<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 33,946	\$ 4,697	\$ 8,164	\$ 272,834	\$ 5,504,564
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	67	-	-	-	178,166
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 34,013</u>	<u>\$ 4,697</u>	<u>\$ 8,164</u>	<u>\$ 272,834</u>	<u>\$ 5,682,730</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	1,467	27,531
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,467</u>	<u>27,531</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	34,013	4,697	8,164	271,367	5,655,199
<b>Total Fund Balances</b>	<u>34,013</u>	<u>4,697</u>	<u>8,164</u>	<u>271,367</u>	<u>5,655,199</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 34,013</u>	<u>\$ 4,697</u>	<u>\$ 8,164</u>	<u>\$ 272,834</u>	<u>\$ 5,682,730</u>

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

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	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 95,830	\$ 385,088	\$ 6,181,323	\$ 21,128	\$ 200,124
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	16	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 95,830</u>	<u>\$ 385,088</u>	<u>\$ 6,181,323</u>	<u>\$ 21,144</u>	<u>\$ 200,124</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	3,512	51,768	-	499
Due to other governments	-	-	3,857,679	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>3,512</u>	<u>3,909,447</u>	<u>-</u>	<u>499</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	95,830	381,576	2,271,876	21,144	199,625
<b>Total Fund Balances</b>	<u>95,830</u>	<u>381,576</u>	<u>2,271,876</u>	<u>21,144</u>	<u>199,625</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 95,830</u>	<u>\$ 385,088</u>	<u>\$ 6,181,323</u>	<u>\$ 21,144</u>	<u>\$ 200,124</u>

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

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	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 409,347	\$ 100,618	\$ (721,950)	\$ 61	\$ 153,636
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	3,524	673,361	-	-
Other receivables	-	-	-	-	1,294
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 409,347</u>	<u>\$ 104,142</u>	<u>\$ (48,589)</u>	<u>\$ 61</u>	<u>\$ 154,930</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	3,608	33,560	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>3,608</u>	<u>33,560</u>	<u>-</u>	<u>-</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	409,347	100,534	(82,149)	61	154,930
<b>Total Fund Balances</b>	<u>409,347</u>	<u>100,534</u>	<u>(82,149)</u>	<u>61</u>	<u>154,930</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 409,347</u>	<u>\$ 104,142</u>	<u>\$ (48,589)</u>	<u>\$ 61</u>	<u>\$ 154,930</u>

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

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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	\$ 57,142	\$ 75,167	\$ 605,820	\$ 1,708,848	\$ 2,496,414
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	21,720	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	76,608	156,107
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 57,142</u>	<u>\$ 75,167</u>	<u>\$ 627,540</u>	<u>\$ 1,785,456</u>	<u>\$ 2,652,521</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,863	\$ 217,623
Retainage payable	-	-	-	-	-
Due to other funds	-	3,577	193,577	31,725	576,963
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>3,577</u>	<u>193,577</u>	<u>33,588</u>	<u>794,586</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	57,142	71,590	433,963	1,751,868	1,857,935
<b>Total Fund Balances</b>	<u>57,142</u>	<u>71,590</u>	<u>433,963</u>	<u>1,751,868</u>	<u>1,857,935</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 57,142</u>	<u>\$ 75,167</u>	<u>\$ 627,540</u>	<u>\$ 1,785,456</u>	<u>\$ 2,652,521</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
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November 30, 2021

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	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 2,341,701	\$ 93,215,326
Taxes receivable, net	-	25,419,625
Grants receivable	-	4,299,039
Other receivables	-	876,805
Due from other funds	-	967,435
Prepaid items	-	-
<b>Total Assets</b>	<b>\$ 2,341,701</b>	<b>\$ 124,778,230</b>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 219,486
Retainage payable	-	807,081
Due to other funds	25,193	3,356,211
Due to other governments	317,409	4,175,088
Unearned revenues	-	-
<b>Total Liabilities</b>	<b>342,602</b>	<b>8,557,866</b>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue-property taxes	-	25,419,625
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>25,419,625</b>
<b>Fund Balances:</b>		
Nonspendable	-	-
Restricted	1,999,099	90,800,739
<b>Total Fund Balances</b>	<b>1,999,099</b>	<b>90,800,739</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,341,701</b>	<b>\$ 124,778,230</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
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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	\$ -	\$ -	\$ -	\$ 29,542	\$ 20,466
Sales taxes	192,307	-	-	-	-
Fines and fees	-	-	-	81,655	-
Intergovernmental	-	-	54,968	-	-
Earnings on investments	2,736	595	1,043	593	1,162
Miscellaneous	-	-	1,640	7,972	750
<b>Total Revenues</b>	<b>195,043</b>	<b>595</b>	<b>57,651</b>	<b>119,762</b>	<b>22,378</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	2,514,454	-	-
Construction and maintenance	57,431	1	-	2,811,755	1,249,178
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>788,717</b>
<b>Total Expenditures</b>	<b>57,431</b>	<b>1</b>	<b>2,514,454</b>	<b>2,811,755</b>	<b>2,037,895</b>
Net Change in Fund Balances	137,612	594	14,501,575	(2,691,993)	(2,015,517)
<b>Fund Balances, Beginning of Year</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>Fund Balances, End of Year</b>	<b>\$ 27,913,439</b>	<b>\$ 7,725,599</b>	<b>\$ 15,860,190</b>	<b>\$ 5,831,304</b>	<b>\$ 13,949,531</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Two Months Ended November 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>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	66,197	360
Intergovernmental	68,020	-	-	-	22,260
Earnings on investments	153	-	4	154	73
Miscellaneous	-	-	258	4,309	-
<b>Total Revenues</b>	<u>68,173</u>	<u>-</u>	<u>262</u>	<u>70,660</u>	<u>22,693</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	80,821	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	12,462	-	-
Public safety	-	-	-	-	13,088
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>12,462</u>	<u>80,821</u>	<u>13,088</u>
Net Change in Fund Balances	68,173	-	(12,200)	(10,161)	9,605
<b>Fund Balances, Beginning of Year</b>	<u>1,256,051</u>	<u>4,620</u>	<u>34,889</u>	<u>1,319,376</u>	<u>611,240</u>
<b>Fund Balances, End of Year</b>	<u>\$ 1,324,224</u>	<u>\$ 4,620</u>	<u>\$ 22,689</u>	<u>\$ 1,309,215</u>	<u>\$ 620,845</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Two Months Ended November 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	-	1	2,390	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	1	12	18	7	-
Miscellaneous	-	280	-	-	1,193
<b>Total Revenues</b>	<b>1</b>	<b>293</b>	<b>2,408</b>	<b>7</b>	<b>1,193</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
Net Change in Fund Balances	1	293	2,408	7	1,192
<b>Fund Balances, Beginning of Year</b>	<b>9,643</b>	<b>100,276</b>	<b>154,829</b>	<b>55,813</b>	<b>216,810</b>
<b>Fund Balances, End of Year</b>	<b>\$ 9,644</b>	<b>\$ 100,569</b>	<b>\$ 157,237</b>	<b>\$ 55,820</b>	<b>\$ 218,002</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Two Months Ended November 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	157	-	-	-	375,504
Intergovernmental	-	-	-	-	-
Earnings on investments	-	1	1	33	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>157</u>	<u>1</u>	<u>1</u>	<u>33</u>	<u>375,504</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	14,438	107,306
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	3,145
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,438</u>	<u>110,451</u>
Net Change in Fund Balances	157	1	1	(14,405)	265,053
<b>Fund Balances, Beginning of Year</b>	<u>33,856</u>	<u>4,696</u>	<u>8,163</u>	<u>285,772</u>	<u>5,390,146</u>
<b>Fund Balances, End of Year</b>	<u>\$ 34,013</u>	<u>\$ 4,697</u>	<u>\$ 8,164</u>	<u>\$ 271,367</u>	<u>\$ 5,655,199</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Two Months Ended November 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	-	-	-	124	-
Intergovernmental	-	-	4,512	-	-
Earnings on investments	11	47	288	-	27
Miscellaneous	-	-	417,940	-	-
<b>Total Revenues</b>	<u>11</u>	<u>47</u>	<u>422,740</u>	<u>124</u>	<u>27</u>
<b>Expenditures</b>					
Current:					
General administration	(1)	10,844	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	15,880	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	1,218,679	-	31,748
<b>Capital Outlay</b>	-	-	26,775	-	-
<b>Total Expenditures</b>	<u>(1)</u>	<u>10,844</u>	<u>1,261,334</u>	<u>-</u>	<u>31,748</u>
Net Change in Fund Balances	12	(10,797)	(838,594)	124	(31,721)
<b>Fund Balances, Beginning of Year</b>	<u>95,818</u>	<u>392,373</u>	<u>3,110,470</u>	<u>21,020</u>	<u>231,346</u>
<b>Fund Balances, End of Year</b>	<u>\$ 95,830</u>	<u>\$ 381,576</u>	<u>\$ 2,271,876</u>	<u>\$ 21,144</u>	<u>\$ 199,625</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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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	409,347	-	448,788	-	154,912
Earnings on investments	-	12	-	-	18
Miscellaneous	-	-	(183,164)	61	-
<b>Total Revenues</b>	<u>409,347</u>	<u>12</u>	<u>265,624</u>	<u>61</u>	<u>154,930</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	12,809	347,773	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>12,809</u>	<u>347,773</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	409,347	(12,797)	(82,149)	61	154,930
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>113,331</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances, End of Year</b>	<u>\$ 409,347</u>	<u>\$ 100,534</u>	<u>\$ (82,149)</u>	<u>\$ 61</u>	<u>\$ 154,930</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**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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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	-	-	-	163,662	320,101
Intergovernmental	57,135	-	805,311	-	2,270,037
Earnings on investments	7	-	-	-	561
Miscellaneous	-	-	-	5,000	320
<b>Total Revenues</b>	<u>57,142</u>	<u>-</u>	<u>805,311</u>	<u>168,662</u>	<u>2,591,019</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	9,601	371,348	75,708	698,414
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,670</u>
<b>Total Expenditures</b>	<u>-</u>	<u>9,601</u>	<u>371,348</u>	<u>75,708</u>	<u>733,084</u>
Net Change in Fund Balances	57,142	(9,601)	433,963	92,954	1,857,935
<b>Fund Balances, Beginning of Year (as restated)</b>	<u>-</u>	<u>81,191</u>	<u>-</u>	<u>1,658,914</u>	<u>-</u>
<b>Fund Balances, End of Year</b>	<u>\$ 57,142</u>	<u>\$ 71,590</u>	<u>\$ 433,963</u>	<u>\$ 1,751,868</u>	<u>\$ 1,857,935</u>



**FORT BEND COUNTY, TEXAS**  
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	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
<b>Revenues</b>		
Property taxes	\$ -	\$ 50,008
Sales taxes	-	192,307
Fines and fees	-	1,010,151
Intergovernmental	-	4,295,290
Earnings on investments	-	7,557
Miscellaneous	298,220	554,779
<b>Total Revenues</b>	<u>298,220</u>	<u>6,110,092</u>
<b>Expenditures</b>		
Current:		
General administration	-	132,587
Financial administration	-	-
Administration of justice	-	3,769,372
Construction and maintenance	-	4,118,365
Health and human services	-	373,044
Public safety	155,321	1,418,836
<b>Capital Outlay</b>	-	850,162
<b>Total Expenditures</b>	<u>155,321</u>	<u>10,662,366</u>
Net Change in Fund Balances	142,899	12,406,104
<b>Fund Balances, Beginning of Year</b>		
(as restated)	<u>1,856,200</u>	<u>78,394,635</u>
<b>Fund Balances, End of Year</b>	<u>\$ 1,999,099</u>	<u>\$ 90,800,739</u>



**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
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**  
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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 Bonds</b>	<b>Capital Projects (2020 Election)</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 380,819	\$ -	\$ 11,418,340	\$ -
Other receivables	-	82,704	-	-
<b>Total Assets</b>	<u>\$ 380,819</u>	<u>\$ 82,704</u>	<u>\$ 11,418,340</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 178,644	\$ -
Due to other funds	-	1,711,942	48,068	-
<b>Total Liabilities</b>	<u>-</u>	<u>1,711,942</u>	<u>226,712</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	380,819	(1,629,238)	11,191,628	-
<b>Total Fund Balances</b>	<u>380,819</u>	<u>(1,629,238)</u>	<u>11,191,628</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 380,819</u>	<u>\$ 82,704</u>	<u>\$ 11,418,340</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
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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 District</b>	<b>Certificates of</b>
	<b>2019</b>	<b>2020 Permanent</b>	<b>2022 Permanent</b>	<b>Obligation 2020A</b>
		<b>Imp. Bonds</b>	<b>Imp. Bonds</b>	
<b>Assets</b>				
Cash and cash equivalents	\$ 1,066,926	\$ 18,162,854	\$ -	\$ 8,113,283
Other receivables	583,031	-	-	12,385,086
<b>Total Assets</b>	<u>\$ 1,649,957</u>	<u>\$ 18,162,854</u>	<u>\$ -</u>	<u>\$ 20,498,369</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ 2,053,228	\$ -	\$ -	\$ 1,637,873
Due to other funds	7,528,846	100,215	3,190,304	-
<b>Total Liabilities</b>	<u>9,582,074</u>	<u>100,215</u>	<u>3,190,304</u>	<u>1,637,873</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	(7,932,117)	18,062,639	(3,190,304)	6,475,410
<b>Total Fund Balances</b>	<u>(7,932,117)</u>	<u>18,062,639</u>	<u>(3,190,304)</u>	<u>6,475,410</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,649,957</u>	<u>\$ 18,162,854</u>	<u>\$ -</u>	<u>\$ 20,498,369</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
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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>Tax Notes Series 2020</b>	<b>Parks Bonds (2020 Election)</b>	<b>Tax Notes Series 2021</b>	<b>2021 County Bond Projects</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 4,759,218	\$ -	\$ 140,902	\$ -
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ 4,759,218</u>	<u>\$ -</u>	<u>\$ 140,902</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ -	\$ 154,607
Due to other funds	-	478,035	-	10,004,500
<b>Total Liabilities</b>	<u>-</u>	<u>478,035</u>	<u>-</u>	<u>10,159,107</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	4,759,218	(478,035)	140,902	(10,159,107)
<b>Total Fund Balances</b>	<u>4,759,218</u>	<u>(478,035)</u>	<u>140,902</u>	<u>(10,159,107)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 4,759,218</u>	<u>\$ -</u>	<u>\$ 140,902</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
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	MAJ-774	
	<b>Mobility 2022 Projects</b>	<b>Totals Capital Projects Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ 44,042,342
Other receivables	-	13,050,821
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 57,093,163</b>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Retainage payable	\$ 50,366	\$ 4,074,718
Due to other funds	6,801,262	29,863,172
<b>Total Liabilities</b>	<b>6,851,628</b>	<b>33,937,890</b>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue-other	-	12,385,086
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>12,385,086</b>
<b>Fund Balances</b>		
Restricted	(6,851,628)	10,770,187
<b>Total Fund Balances</b>	<b>(6,851,628)</b>	<b>10,770,187</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ -</b>	<b>\$ 57,093,163</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
*For the Two Months Ended November 30, 2021*

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	<b>Mission Bend/4 Corners (CAD #6)</b>	<b>CAD Phase 2 Expansion</b>	<b>Facilities Bonds</b>	<b>Capital Projects (2020 Election)</b>
<b>Revenues</b>				
Earnings on investments	\$ 45	\$ 8,175	\$ 1,067	\$ -
Miscellaneous	-	24,900	-	-
<b>Total Revenues</b>	<u>45</u>	<u>33,075</u>	<u>1,067</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
Administration of justice	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
<b>Capital Outlay</b>	-	-	716,808	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>716,808</u>	<u>-</u>
Net Change in Fund Balances	45	33,075	(715,741)	-
<b>Fund Balances, Beginning of Year</b>	<u>380,774</u>	<u>(1,662,313)</u>	<u>11,907,369</u>	<u>-</u>
<b>Fund Balances, End of Year</b>	<u>\$ 380,819</u>	<u>\$ (1,629,238)</u>	<u>\$ 11,191,628</u>	<u>\$ -</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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	<b>Mobility Project 2019</b>	<b>Drainage District 2020 Permanent Imp. Bonds</b>	<b>Drainage District 2022 Permanent Imp. Bonds</b>	<b>Certificates of Obligation 2020A</b>
<b>Revenues</b>				
Earnings on investments	\$ 120	\$ 1,774	\$ -	\$ 889
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>55,656</u>	<u>1,774</u>	<u>-</u>	<u>889</u>
<b>Expenditures</b>				
Current:				
Administration of justice	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
<b>Capital Outlay</b>	-	192,152	-	121,025
<b>Total Expenditures</b>	<u>-</u>	<u>317,552</u>	<u>-</u>	<u>121,025</u>
Net Change in Fund Balances	55,656	(315,778)	-	(120,136)
<b>Fund Balances, Beginning of Year</b>	<u>(7,987,773)</u>	<u>18,378,417</u>	<u>(3,190,304)</u>	<u>6,595,546</u>
<b>Fund Balances, End of Year</b>	<u>\$ (7,932,117)</u>	<u>\$ 18,062,639</u>	<u>\$ (3,190,304)</u>	<u>\$ 6,475,410</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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	<b>Tax Notes Series 2020</b>	<b>Parks Bonds (2020 Election)</b>	<b>Tax Notes Series 2021</b>	<b>2021 County Bond Projects</b>
<b>Revenues</b>				
Earnings on investments	\$ 648	\$ -	\$ 16	\$ -
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>648</u>	<u>-</u>	<u>16</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
Administration of justice	-	-	-	5,099
Health and human services	-	-	-	3,979
Public safety	-	-	-	648
Parks and recreation	-	22,685	-	-
<b>Capital Outlay</b>	<u>1,397,979</u>	<u>42,527</u>	<u>-</u>	<u>473,170</u>
<b>Total Expenditures</b>	<u>1,397,979</u>	<u>65,212</u>	<u>-</u>	<u>482,896</u>
Net Change in Fund Balances	(1,397,331)	(65,212)	16	(482,896)
<b>Fund Balances, Beginning of Year</b>	<u>6,156,549</u>	<u>(412,823)</u>	<u>140,886</u>	<u>(9,676,211)</u>
<b>Fund Balances, End of Year</b>	<u>\$ 4,759,218</u>	<u>\$ (478,035)</u>	<u>\$ 140,902</u>	<u>\$ (10,159,107)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
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**CAPITAL PROJECTS SUB-FUNDS**  
*For the Two Months Ended November 30, 2021*

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	<b>Mobility 2022 Projects</b>	<b>Totals Capital Projects Funds</b>
<b>Revenues</b>		
Earnings on investments	\$ -	\$ 12,734
Miscellaneous	-	24,900
<b>Total Revenues</b>	<u>-</u>	<u>93,170</u>
<b>Expenditures</b>		
Current:		
Administration of justice	-	5,099
Health and human services	-	3,979
Public safety	-	648
Parks and recreation	-	22,685
<b>Capital Outlay</b>	<u>464,243</u>	<u>3,407,904</u>
<b>Total Expenditures</b>	<u>497,885</u>	<u>3,599,357</u>
Net Change in Fund Balances	(497,885)	(3,506,187)
<b>Fund Balances, Beginning of Year</b>	<u>(6,353,743)</u>	<u>14,276,374</u>
<b>Fund Balances, End of Year</b>	<u><u>\$ (6,851,628)</u></u>	<u><u>\$ 10,770,187</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 Two Months Ended November 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	\$ 275,451,427	\$ 546,095	\$ (274,905,332)	0%
Fines and fees	32,133,418	35,792,119	4,796,491	(30,995,628)	13%
Intergovernmental	6,491,435	5,240,354	154,621	(5,085,733)	3%
Earnings on investments	2,864,302	1,678,940	89,723	(1,589,217)	5%
Miscellaneous	2,723,757	2,821,146	356,732	(2,464,414)	13%
<b>Total Revenues</b>	<b>305,572,423</b>	<b>320,983,986</b>	<b>5,943,662</b>	<b>(315,040,324)</b>	<b>2%</b>
<b>Expenditures</b>					
Current:					
General administration	61,933,577	73,455,972	8,152,762	65,303,210	11%
Financial administration	10,351,663	15,977,303	1,866,056	14,111,247	12%
Administration of justice	85,202,025	94,417,994	12,417,819	82,000,175	13%
Construction and maintenance	3,907,296	3,765,684	529,659	3,236,025	14%
Health and human services	34,666,363	34,750,096	4,528,390	30,221,706	13%
Cooperative services	1,210,845	1,306,958	138,650	1,168,308	11%
Public safety	55,428,501	62,167,311	8,139,268	54,028,043	13%
Parks and recreation	4,376,924	4,916,284	592,426	4,323,858	12%
Libraries and education	19,582,902	20,244,382	2,644,507	17,599,875	13%
<b>Capital Outlay</b>	<b>367,600</b>	<b>15,000</b>	<b>252,784</b>	<b>(237,784)</b>	<b>1685%</b>
<b>Total Expenditures</b>	<b>277,027,696</b>	<b>311,016,984</b>	<b>39,262,321</b>	<b>271,754,663</b>	<b>13%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>28,544,727</b>	<b>9,967,002</b>	<b>(33,318,659)</b>	<b>(43,285,661)</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	
Transfers (out)	(25,188,175)	(25,188,175)	(16,958,378)	8,229,797	
<b>Total Other Financing Sources (Uses)</b>	<b>(25,188,175)</b>	<b>(25,188,175)</b>	<b>(16,958,378)</b>	<b>8,229,797</b>	
<b>Net Change in Fund Balances - budgetary basis</b>	<b>3,356,552</b>	<b>(15,221,173)</b>	<b>(50,277,037)</b>	<b>(35,055,864)</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(658,132)</b>		
<b>Fund Balances, Beginning of Year</b>	<b>92,378,091</b>	<b>92,378,091</b>	<b>92,378,091</b>		
<b>Fund Balances, End of Year</b>	<b>\$ 95,734,643</b>	<b>\$ 77,156,918</b>	<b>\$ 41,442,922</b>	<b>\$ (35,713,996)</b>	

(a) See reconciliation on following page.

## FORT BEND COUNTY, TEXAS

### NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION

For the Two Months Ended November 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.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
<b>General Fund</b>			
Revenues	\$ 5,943,662	\$ 3,877,253	\$ 9,820,915
Expenditures	39,262,321	4,535,385	43,797,706
<b>Net Change in Fund Balance</b>	(50,277,037)	(658,132)	(50,935,169)
<b>Fund Balance, Beginning of Year</b>			92,378,087
<b>Fund Balance, End of Year</b>			<u>\$ 41,442,918</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
*For the Two Months Ended November 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	\$ 64,209,684	\$ 128,493	\$ (64,081,191)	0%
Intergovernmental	830,000	730,000	183,167	(546,833)	25%
Earnings on investments	358,017	31,000	1,264	(29,736)	4%
Miscellaneous	1,047,048	1,047,048	40,500	(1,006,548)	4%
<b>Total Revenues</b>	<b>61,856,580</b>	<b>66,017,732</b>	<b>353,424</b>	<b>(65,664,308)</b>	<b>1%</b>
<b>Expenditures</b>					
<b>Capital Outlay</b>	-	-	19,838,144	(19,838,144)	
<b>Debt Service:</b>					
Principal	39,653,580	39,370,303	1,678,729	37,691,574	4%
Interest and fiscal charges	26,411,469	31,777,886	183,313	31,594,573	1%
<b>Total Expenditures</b>	<b>66,065,049</b>	<b>71,148,189</b>	<b>21,700,186</b>	<b>49,448,003</b>	<b>30%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(4,208,469)</b>	<b>(5,130,457)</b>	<b>(21,346,762)</b>	<b>(16,216,305)</b>	
<b>Other Financing Sources (Uses)</b>					
Issuance of leases	-	-	19,838,144	19,838,144	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>19,838,144</b>	<b>19,838,144</b>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	<b>(4,208,469)</b>	<b>(5,130,457)</b>	<b>(1,508,618)</b>	<b>3,621,839</b>	
<b>Fund Balances, Beginning of Year</b>	<b>14,486,225</b>	<b>14,486,225</b>	<b>14,486,225</b>	<b>-</b>	
<b>Fund Balances, End of Year</b>	<b>\$ 10,277,756</b>	<b>\$ 9,355,768</b>	<b>\$ 12,977,607</b>	<b>\$ 3,621,839</b>	

**Note 1** – Capital financing payment of \$19,838,144 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 Two Months Ended November 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	\$ 14,847,152	\$ 29,542	\$ (14,817,610)	0%
Fines and fees	7,030,637	6,899,439	81,655	(6,817,784)	1%
Intergovernmental	303,802	300,000	-	(300,000)	0%
Earnings on investments	202,359	25,000	593	(24,407)	2%
Miscellaneous	336,781	208,000	7,972	(200,028)	4%
<b>Total Revenues</b>	<u>19,298,932</u>	<u>22,279,591</u>	<u>119,762</u>	<u>(22,159,829)</u>	<u>1%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	10,631,583	11,705,233	1,704,701	10,000,532	15%
Operating costs	13,317,703	14,511,567	1,099,979	13,411,588	8%
Information technology costs	12,024	12,854	-	12,854	0%
Capital acquisitions	142,100	142,100	7,075	135,025	5%
<b>Total Expenditures</b>	<u>24,103,410</u>	<u>26,371,754</u>	<u>2,811,755</u>	<u>23,559,999</u>	<u>11%</u>
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,092,163)	(2,691,993)	1,400,170	
<b>Net Adjustment to Reflect Operations</b>	-	-	-	-	
<b>Fund Balances, Beginning of Year</b>	<u>8,523,297</u>	<u>8,523,297</u>	<u>8,523,297</u>	<u>-</u>	
<b>Fund Balances, End of Year</b>	<u>\$ 3,718,819</u>	<u>\$ 4,431,134</u>	<u>\$ 5,831,304</u>	<u>\$ 1,400,170</u>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 119,762	\$ -	\$ 119,762
Expenditures	<u>2,811,755</u>	<u>-</u>	<u>2,811,755</u>
<b>Net Change in Fund Balance</b>	(2,691,993)	-	(2,691,993)
<b>Fund Balance, Beginning of Year</b>			<u>8,523,297</u>
<b>Fund Balance, End of Year</b>			<u>\$ 5,831,304</u>



**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
*For the Two Months Ended November 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	\$ 9,605,254	\$ 20,466	\$ (9,584,788)	0%
Earnings on investments	275,314	15,000	1,162	(13,838)	8%
Miscellaneous	245,837	220,000	750	(219,250)	0%
<b>Total Revenues</b>	<u>10,306,987</u>	<u>9,840,254</u>	<u>22,378</u>	<u>(9,817,876)</u>	<u>0%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	9,464,598	6,966,471	1,043,962	5,922,509	15%
Operating costs	3,091,531	3,089,531	200,305	2,889,226	6%
Information technology costs	5,850	7,850	-	7,850	0%
Capital acquisitions	55,580	55,580	-	55,580	0%
<b>Total Expenditures</b>	<u>12,617,559</u>	<u>10,119,432</u>	<u>1,244,267</u>	<u>8,875,165</u>	<u>12%</u>
Net Change in Fund Balances - Budgetary Basis	(2,310,572)	(279,178)	(1,221,889)	(942,711)	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(793,628)	-	
<b>Fund Balances, Beginning of Year</b>	<u>15,965,045</u>	<u>15,965,045</u>	<u>15,965,045</u>	<u>-</u>	
<b>Fund Balances, End of Year</b>	<u>\$ 13,654,473</u>	<u>\$ 15,685,867</u>	<u>\$ 13,949,528</u>	<u>\$ (1,736,339)</u>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 22,378	\$ -	\$ 22,378
Expenditures	<u>1,244,267</u>	<u>793,628</u>	<u>2,037,895</u>
<b>Excess of Revenues Over Expenditures</b>	(1,221,889)	(793,628)	(2,015,517)
<b>Other Financing Sources</b>			
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,221,889)	(793,628)	(2,015,517)
<b>Fund Balance, Beginning of Year</b>			<u>15,965,045</u>
<b>Fund Balance, End of Year</b>			<u>\$ 13,949,528</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**  
*November 30, 2021*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 2,928,497	\$ 13,431,000	\$ 16,359,497
Prepaid expenses	-	-	-
Due from other funds	1,450,110	165,950	1,616,060
Due from component units	-	-	-
Other receivables	-	27,718	27,718
Total Current Assets	<u>4,378,607</u>	<u>13,624,668</u>	<u>18,003,275</u>
Noncurrent Assets:			
Capital assets, not being depreciated	-	-	-
Capital assets, net of accumulated depreciation	<u>547,057</u>	<u>-</u>	<u>547,057</u>
Total Noncurrent Assets	<u>547,057</u>	<u>-</u>	<u>547,057</u>
<b>Total Assets</b>	<u>4,925,664</u>	<u>13,624,668</u>	<u>18,550,332</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Retainage payable	-	-	-
Due to other funds	<u>385,670</u>	<u>95,752</u>	<u>481,422</u>
Total Current Liabilities	<u>385,670</u>	<u>3,585,349</u>	<u>3,971,019</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>
<b>Total Liabilities</b>	<u>4,534,234</u>	<u>3,585,349</u>	<u>8,119,583</u>
<b>Net Position</b>			
Net investment in capital assets	547,057	-	547,057
Unrestricted	<u>(155,627)</u>	<u>10,039,319</u>	<u>9,883,692</u>
<b>Total Net Position</b>	<u>\$ 391,430</u>	<u>\$ 10,039,319</u>	<u>\$ 10,430,749</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 9,157,835	\$ 1,531,826	\$ 10,689,661
<b>Total Operating Revenues</b>	<u>9,157,835</u>	<u>1,531,826</u>	<u>10,689,661</u>
<b>Operating Expenses</b>			
Contractual services	189,672	21,028	210,700
Benefits provided	7,286,960	1,826,180	9,113,140
Depreciation	5,364	-	5,364
<b>Total Operating Expenses</b>	<u>7,481,996</u>	<u>1,847,208</u>	<u>9,329,204</u>
<b>Operating Income (Loss)</b>	1,675,839	(315,382)	1,360,457
<b>Non-Operating Revenues</b>			
Earnings on investments	387	-	387
<b>Total Non-Operating Revenues</b>	<u>387</u>	<u>-</u>	<u>387</u>
Change in Net Position	1,676,226	(315,382)	1,360,844
<b>Total Net (Deficit), Beginning of Year</b>	<u>(1,284,796)</u>	<u>10,354,701</u>	<u>9,069,905</u>
<b>Total Net Position, End of Year</b>	<u>\$ 391,430</u>	<u>\$ 10,039,319</u>	<u>\$ 10,430,749</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Two Months Ended November 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	\$ 13,164,951	\$ 2,326,567	\$ 15,491,518
Payment of benefits	(7,286,960)	(1,826,180)	(9,113,140)
Payments for services	(3,507,512)	1,438,569	(2,068,943)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>2,370,479</u>	<u>1,938,956</u>	<u>4,309,435</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	387	-	387
<b>Net Cash Provided by Investing Activities</b>	<u>387</u>	<u>-</u>	<u>387</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	2,370,866	1,938,956	4,309,822
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>557,631</u>	<u>11,492,042</u>	<u>12,049,673</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 2,928,497</u>	<u>\$ 13,430,998</u>	<u>\$ 16,359,495</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ 1,675,839	\$ (315,382)	\$ 1,360,457
Adjustments to operations:			
Depreciation	5,364	-	5,364
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,699,935	1,699,935
Decrease (Increase) in other receivables	117,633	67,432	185,065
Decrease (Increase) in due from other funds	3,889,483	727,309	4,616,792
Increase (Decrease) in due to other funds	(3,317,840)	(240,338)	(3,558,178)
Increase (Decrease) in benefits payable	-	-	-
<b>Total Adjustments</b>	<u>694,640</u>	<u>2,254,338</u>	<u>2,948,978</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 2,370,479</u>	<u>\$ 1,938,956</u>	<u>\$ 4,309,435</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**  
*November 30, 2021*

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 13,953,531	\$ 9,969,798	\$ 4,126,190	\$ 28,049,519
<b>Total Assets</b>	<u>13,953,531</u>	<u>9,969,798</u>	<u>4,126,190</u>	<u>28,049,519</u>
<b>Liabilities</b>				
Due to other governments	266,939	108,688	-	375,627
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>266,939</u>	<u>108,688</u>	<u>-</u>	<u>375,627</u>
<b>Net Position</b>				
Restricted for court activities	13,686,840	9,860,862	-	23,547,702
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>4,126,190</u>	<u>4,126,190</u>
<b>Total Net Position</b>	<u>\$ 13,686,840</u>	<u>\$ 9,860,862</u>	<u>\$ 4,126,190</u>	<u>\$ 27,673,892</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
*For the Two Months Ended November 30, 2021*

	<b>County Clerk Registry Accounts</b>	<b>District Clerk Registry Accounts</b>	<b>Tax Collection Custodial</b>	<b>Total Custodial Funds</b>
<b>Additions</b>				
Court collections	\$ 2,384,590	\$ 2,039,271	\$ -	\$ 4,423,861
Property tax collections	-	-	13,771,805	13,771,805
Earnings of investments	248	-	-	248
<b>Total Additions</b>	<u>2,384,838</u>	<u>2,039,271</u>	<u>13,771,805</u>	<u>18,195,914</u>
<b>Deductions</b>				
Court activities	3,207,189	851,135	-	4,058,324
Property tax disbursements	<u>-</u>	<u>-</u>	<u>10,647,611</u>	<u>10,647,611</u>
<b>Total Deductions</b>	<u>3,207,189</u>	<u>851,135</u>	<u>10,647,611</u>	<u>14,705,935</u>
Change in fiduciary net position	(822,351)	1,188,136	3,124,194	3,489,979
<b>Net position - beginning</b>	<u>14,509,191</u>	<u>8,672,726</u>	<u>1,001,996</u>	<u>24,183,913</u>
<b>Net position - ending</b>	<u>\$ 13,686,840</u>	<u>\$ 9,860,862</u>	<u>\$ 4,126,190</u>	<u>\$ 27,673,892</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.**

November 2021 Monthly Financial Report

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION (DEFICIT)**  
**COMPONENT UNITS**  
November 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	\$ 8,351	\$ 194,591,371	\$ 83,871,638	\$ 135,988	\$ 15,930	\$ 280,121,990
Investments	-	-	22,041,357	6,050,755	636,056	-	28,728,168
Miscellaneous receivables	-	-	-	-	9	-	9
Capital assets, not being	-	-	39,078,005	9,113,219	-	-	48,191,224
Capital assets, net of accumulated depreciation	-	-	212,459,720	141,352,880	-	-	353,812,600
<b>Total Assets</b>	<u>1,498,712</u>	<u>8,351</u>	<u>468,170,453</u>	<u>240,388,492</u>	<u>772,053</u>	<u>15,930</u>	<u>710,853,991</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	-	-	92,054	120,620	-	-	212,674
Due to primary government	-	-	2,718,273	281,738	-	-	3,000,011
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
<b>Total Liabilities</b>	<u>6,928,830</u>	<u>-</u>	<u>319,608,122</u>	<u>207,070,020</u>	<u>750</u>	<u>-</u>	<u>533,607,722</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)	8,351	106,002,932	46,381,004	771,303	15,930	147,749,402
<b>Total Net Position (Deficit)</b>	<u>\$ (5,430,118)</u>	<u>\$ 8,351</u>	<u>\$ 151,769,845</u>	<u>\$ 33,318,472</u>	<u>\$ 771,303</u>	<u>\$ 15,930</u>	<u>\$ 180,453,783</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET**  
**POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**For the Two Months Ended November 30, 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
<b>East Fort Bend County Development Authority</b>					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
<b>Total East Fort Bend County Development Authority</b>	-	-	-	-	-
<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	\$ 2,094,634	\$ 300,745	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	2,094,634	300,745	-	-	-
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	916,863	249,268	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	916,863	249,268	-	-	-
<b>Fort Bend County Housing Finance Corporation</b>					
General administration	-	-	-	-	-
<b>Total Fort Bend County Housing Finance Corporation</b>	-	-	-	-	-
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	-	-
<b>Total Fort Bend County Industrial Development Corporation</b>	-	-	-	-	-
<b>Totals Component Units</b>	<b>\$ 3,011,497</b>	<b>\$ 550,013</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	1
<b>Total General Revenues</b>				-	1
Changes in Net Position (Deficit)				-	1
<b>Net Position (Deficit), Beginning of Year</b>				(5,430,118)	8,350
<b>Net Position (Deficit), End of Year</b>				<u>\$ (5,430,118)</u>	<u>\$ 8,351</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 Two Months 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	
<b>East Fort Bend County Development Authority</b>					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
<b>Total East Fort Bend County Development Authority</b>	-	-	-	-	-
<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	\$ (1,793,889)	\$ -	\$ -	\$ -	\$ (1,793,889)
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	(1,793,889)	-	-	-	(1,793,889)
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	(667,595)	-	-	(667,595)
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	-	(667,595)	-	-	(667,595)
<b>Fort Bend County Housing Finance Corporation</b>					
General administration	-	-	-	-	-
<b>Total Fort Bend County Housing Finance Corporation</b>	-	-	-	-	-
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	-	-
<b>Total Fort Bend County Industrial Development Corporation</b>	-	-	-	-	-
<b>Totals Component Units</b>	(1,793,889)	(667,595)	-	-	(2,461,484)
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	33,103	7,081	-	2	40,187
<b>Total General Revenues</b>	33,103	7,081	-	2	40,187
Changes in Net Position (Deficit)	(1,760,786)	(660,514)	-	2	(2,421,297)
<b>Net Position (Deficit), Beginning of Year</b>	153,530,631	33,978,986	771,303	15,928	182,875,080
<b>Net Position (Deficit), End of Year</b>	\$ 151,769,845	\$ 33,318,472	\$ 771,303	\$ 15,930	\$ 180,453,783

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
<b>Revenues</b>					
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
<b>Total Revenues</b>	<b>304,760,708</b>	<b>318,304,292</b>	<b>344,366,239</b>	<b>377,500,730</b>	<b>406,970,399</b>
<b>Expenditures</b>					
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
<b>Capital Outlay</b>	<b>57,223,885</b>	<b>40,964,586</b>	<b>28,911,628</b>	<b>61,611,363</b>	<b>66,540,199</b>
<b>Debt Service:</b>					
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
<b>Total Expenditures</b>	<b>326,756,674</b>	<b>329,255,095</b>	<b>360,100,448</b>	<b>407,345,198</b>	<b>468,173,832</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(21,995,966)</b>	<b>(10,950,803)</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>	<b>(61,203,433)</b>
<b>Other Financing Sources (Uses)</b>					
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
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(2,685,887)</b>	<b>40,972,653</b>	<b>114,372,077</b>	<b>76,324,879</b>
<b>Net Change in Fund Balances</b>	<b>\$ (21,995,966)</b>	<b>\$ (13,636,690)</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>	<b>\$ 15,121,446</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	<b>12.01%</b>	<b>11.15%</b>	<b>9.40%</b>	<b>9.83%</b>	<b>10.04%</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				Two Months Ended Nov 30,
	2018	2019	2020	2021	2021
<b>Revenues</b>					
Property taxes	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 724,596
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	192,307
Fees and fines	54,687,700	56,771,556	54,616,040	62,746,442	7,031,154
Intergovernmental	46,630,942	73,767,851	117,990,600	211,214,727	10,493,925
Earnings on investments	6,977,865	7,928,027	4,465,242	1,340,447	126,869
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	2,647,934
<b>Total Revenues</b>	<b>424,523,269</b>	<b>466,602,337</b>	<b>546,692,991</b>	<b>643,321,928</b>	<b>21,216,785</b>
<b>Expenditures</b>					
Current:					
General administration	67,799,061	64,552,332	94,150,791	61,077,477	8,494,754
Financial administration	9,306,005	9,710,496	9,750,632	10,609,737	1,866,056
Administration of justice	99,960,008	108,300,831	100,575,084	112,256,330	16,486,624
Construction and maintenance	88,168,071	80,471,847	70,286,117	61,002,603	4,807,066
Health and human services	43,628,300	46,203,981	98,986,030	190,368,247	11,852,002
Cooperative services	1,113,328	1,179,033	1,127,235	1,179,974	138,650
Public safety	61,416,316	63,721,924	49,965,530	69,554,154	11,482,989
Parks and recreation	3,576,272	4,304,281	3,588,017	4,446,139	615,111
Libraries and education	16,989,644	18,626,830	17,822,524	18,510,542	2,644,507
<b>Capital Outlay</b>	<b>78,787,370</b>	<b>80,497,157</b>	<b>101,302,683</b>	<b>232,434,131</b>	<b>24,348,994</b>
<b>Debt Service:</b>					
Principal	25,931,000	28,071,000	43,197,215	39,125,428	1,678,729
Interest and fiscal charges	22,108,123	22,225,013	23,505,432	26,669,690	183,313
Bond issuance costs	558,469	355,887	1,094,531	397,559	-
<b>Total Expenditures</b>	<b>519,341,967</b>	<b>528,220,612</b>	<b>615,351,821</b>	<b>827,632,011</b>	<b>84,598,795</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(94,818,698)</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>	<b>(63,382,010)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	14,559,002	16,290,672	23,637,372	23,747,768	16,970,653
Transfers (out)	(14,559,002)	(16,290,672)	(23,637,372)	(23,747,768)	(16,970,653)
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	19,838,144
<b>Total Other Financing Sources (Uses)</b>	<b>65,781,224</b>	<b>41,554,883</b>	<b>115,732,085</b>	<b>180,447,979</b>	<b>19,838,144</b>
<b>Net Change in Fund Balances</b>	<b>\$ (29,037,474)</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>	<b>\$ (43,543,866)</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	<b>10.90%</b>	<b>11.23%</b>	<b>12.98%</b>	<b>11.05%</b>	<b>3.09%</b>