

**MONTHLY FINANCIAL REPORT**  
**For Four Months Ended January 31, 2021**  
**(Unaudited and Unadjusted)**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**

# **FORT BEND COUNTY, TEXAS**

## **TABLE OF CONTENTS**

	<b><u>Pages</u></b>
<b><u>INTRODUCTORY SECTION</u></b>	
Letter of Transmittal	i-ii
<b><u>FINANCIAL SECTION</u></b>	
<b>Basic Financial Statements</b>	
Government-wide Financial Statements	
Statement of Net Position	1
Statement of Activities	2-3
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balances	5
Proprietary Funds Financial Statements	
Statement of Net Position	6
Statement of Revenues, Expenses, and Changes in Fund Net Position	7
Statement of Cash Flows	8
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	9
Component Unit Financial Statements	
Statement of Net Position	11
Statement of Activities	12-13
<b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	16
Notes to Required Supplementary Information	17
<b>Other Supplementary Information</b>	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Non-Major Special Revenue Funds	26-33
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Special Revenue Funds	34-41
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual	
Road and Bridge Special Revenue Fund	42
Drainage District Special Revenue Fund	43
Debt Service Fund	44
Combining Statement of Net Position - Internal Service Funds	45
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	46
Combining Statement of Cash Flows - Internal Service Funds	47
<b><u>STATISTICAL SECTION</u></b>	
Net Position by Component	50-51
Changes in Net Position	52-55
Fund Balance of Governmental Funds	56-57
Changes in Fund Balances, Governmental Funds	58-59





**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

281-341-3769, 281-341-3744 (fax)  
ed.sturdivant@fortbendcountytexas.gov

October 5, 2021

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

Gentlemen:

The Monthly Unaudited Financial Report for the four months ending January 31, 2021, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The Monthly Unaudited Financial Report is divided into three sections. The first is the Introduction with this letter; the remaining two are as follows:

**Financial:** The primary reporting areas of the financial section include the Basic Financial Statements and Other Supplementary Information:

Basic Financial Statements: These statements are presented as Government-Wide and Fund Financials.

Government-Wide financials segregate governmental activities (which are those financed through taxes, intergovernmental revenues, and other nonexchange revenues) from business-type activities (which are financed through specified user fees or charges). These statements use the full-accrual method of accounting along with the 'economic resources measurement focus' to more closely resemble non-governmental/private sector entities.

Fund financials are prepared for the primary government on the modified accrual basis (revenues are recognized when measurable and available). Discretely presented component units (East Development Authority, Surface Water Supply Corp., Toll Road Authority, Grand Parkway Toll Road Authority Housing Finance Corp. and Industrial Development Corp.) are not included in these statements. These statements include the major governmental funds (General, special revenue, capital projects, and debt service) separately, non-major governmental funds summarized, proprietary funds (enterprise-business type, and internal service), and fiduciary funds (agency, and trust). A budget to actual schedule is also presented for General Fund. Fund accounting is used by the County to be fully accountable for collection and use of public resources, thereby demonstrating compliance with the lawfully permitted use of County resources.

Other Supplementary Information: This section details out the fund financials in combining statements and schedules to show each fund managed by the County. Budget to actual schedules are also presented for Road and Bridge, Drainage, and Debt Service.

**Statistical:** This section presents the current financial information along with the last nine years in comparative schedules.

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 "Ed Sturdivant", with a stylized flourish at the end.

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITION**  
**January 31, 2021**

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 480,235,038	\$ 179,750,381
Investments		
Receivables:		
Taxes, net	72,017,545	
Grants	14,239,867	
Fees and fines	38,781,635	
Other	34,423,393	
Prepaid items	15,703	
Due from component units	4,815,644	
Capital assets, not being depreciated	533,949,522	44,028,396
Capital assets, net of accumulated depreciation	1,696,209,920	360,732,106
<b>Total Assets</b>	<b>2,874,688,267</b>	<b>584,510,883</b>
<b>Deferred Outflows of Resources</b>		
Deferred charges - debt refunding	4,361,657	3,924,250
Deferred outflows - pension activities	137,743,299	
<b>Total Deferred Outflows of Resources</b>	<b>142,104,956</b>	<b>3,924,250</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	14,895,101	31,383
Retainage payable	7,526,496	134,038
Accrued interest payable	2,098,370	1,529,582
Unearned revenues	97,260,036	
Due to primary government		4,815,644
Due to other governments	776,737	
<b>Long-term Liabilities</b>		
Long-term liabilities due within one-year	41,825,329	10,565,000
Long-term liabilities due in more than one-year	674,167,489	406,371,377
Total OPEB liability	597,396,893	
Net pension liability	47,941,502	
<b>Total Liabilities</b>	<b>1,483,887,953</b>	<b>423,447,024</b>
<b>Deferred Inflows of Resources</b>		
Deferred inflows - pension activities	86,345,252	
<b>Total Deferred Inflows of Resources</b>	<b>86,345,252</b>	
<b>Net Position (Deficit)</b>		
Interim Net Position	1,446,560,017	164,988,109
<b>Total Net Position</b>	<b>\$1,446,560,017</b>	<b>\$ 164,988,109</b>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Four Months Ended January 31, 2021*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 19,296,686	\$ 6,007,519	\$ 9,018,755	\$
Financial administration	3,357,160	349,787		
Administration of justice	36,770,273	2,747,781	6,435,748	
Construction and maintenance	17,561,775	905,880	1,702,984	10,579,490
Health and human services	67,186,888	2,246,045	79,348,008	
Cooperative services	287,578			
Public safety	21,307,404	3,663,798	1,820,101	
Park and recreation	2,122,349	30,025		
Libraries and education	6,006,162	8,551	5,978	
Capital outlay, interim financial activity	35,322,701			
Internal Service Fund, interim activity	50,748			
Interest on long-term debt	491,608			
Total Primary Government	\$ 209,761,332	\$ 15,959,386	\$ 98,331,574	\$ 10,579,490
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
East FBC Development Authority				
FBC Toll Road Authority	5,570,403	9,082,987		
FB Grand Parkway Toll Road Authority	3,655,154	6,276,414		
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	12,500			
Total Component Units	\$ 9,238,057	\$ 15,359,401	\$	\$

**General revenues:**

Property taxes, penalties, and interest  
Sales taxes  
Unrestricted earnings on investments  
Miscellaneous

**Total General Revenues**

Changes in Net Position

**Net Position, Beginning**

**Net Position, Ending**

\* Unavailable as of issuance of this report.

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

**Governmental  
Activities**

\$	(4,270,412)
	(3,007,373)
	(27,586,744)
	(4,373,421)
	14,407,165
	(287,578)
	(15,823,505)
	(2,092,324)
	(5,991,633)
	(35,322,701)
	(50,748)
	(491,608)
	<u>(84,890,882)</u>

\$

3,512,584  
2,621,260

(12,500)  
6,121,344

239,207,287	
2,019,760	
872,131	78,143
3,525,259	
<u>245,624,437</u>	<u>78,143</u>
160,733,555	6,199,487
1,285,826,462	158,788,622
<u>\$ 1,446,560,017</u>	<u>\$ 164,988,109</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**January 31, 2021**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>CARES Act Fund</b>	<b>Non-major Special Revenue Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 205,765,721	\$ 55,644,701	\$ 78,736,388	\$ 28,368,186	\$ 99,915,306	\$ 468,430,302
Investments						
Taxes receivable, net	53,854,050	11,497,531			4,843,575	70,195,156
Grants receivable	4,658,548				9,581,318	14,239,866
Fines and fees receivable	38,781,635					38,781,635
Other receivables	2,355,612	33,365,271	33,053		491,844	36,245,780
Due from other funds	2,391,704			34,700,579	61,659	37,153,942
Due from component units	4,815,644					4,815,644
Prepaid items	15,703					15,703
<b>Total Assets</b>	<u>\$ 312,638,617</u>	<u>\$ 100,507,503</u>	<u>\$ 78,769,441</u>	<u>\$ 63,068,765</u>	<u>\$ 114,893,702</u>	<u>\$ 669,878,028</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 3,376,921	\$	\$	\$ -	\$	\$ 3,376,921
Accrued payroll						
Retainage payable			5,086,673		2,439,823	7,526,496
Due to other funds	32,654,033		1,834,824		4,870,205	39,359,062
Due to other governments	776,737					776,737
Deferred revenue	1,572,335	33,365,271		35,086,270		70,023,876
<b>Total Liabilities</b>	<u>38,380,026</u>	<u>33,365,271</u>	<u>6,921,497</u>	<u>35,086,270</u>	<u>7,310,028</u>	<u>121,063,092</u>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	53,854,050	11,497,531		-	4,843,575	70,195,156
Unavailable revenue-other	38,781,635			-		38,781,635
<b>Total Deferred Inflows of Resources</b>	<u>92,635,685</u>	<u>11,497,531</u>		<u>-</u>	<u>4,843,575</u>	<u>108,976,791</u>
<b>Fund Balances:</b>						
Interim Fund Balance	181,622,906	55,644,701	71,847,944	27,982,495	102,740,099	439,838,145
<b>Total Fund Balances</b>	<u>181,622,906</u>	<u>55,644,701</u>	<u>71,847,944</u>	<u>27,982,495</u>	<u>102,740,099</u>	<u>439,838,145</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 312,638,617</u>	<u>\$ 100,507,503</u>	<u>\$ 78,769,441</u>	<u>\$ 63,068,765</u>	<u>\$ 114,893,702</u>	<u>\$ 669,878,028</u>

**FORT BEND COUNTY, TEXAS**

**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

**GOVERNMENTAL FUNDS**

*For the Four Months Ended January 31, 2021*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>CARES Act Fund</b>	<b>Non-major Special Revenue Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>						
Taxes - Property	\$ 182,731,094	\$ 41,795,841	\$	\$	\$ 14,680,353	\$ 239,207,288
Taxes - Sales					2,019,760	2,019,760
Fees and fines	13,321,430				2,637,955	15,959,385
Intergovernmental	5,635,249	8,248,976	1,636,300	74,968,557	18,019,857	108,508,939
Earnings on investments	694,515	12,521	60,299	37,795	65,168	870,298
Miscellaneous	2,823,138	523,524	261,715		618,351	4,226,728
<b>Total Revenues</b>	<u>205,205,426</u>	<u>50,580,862</u>	<u>1,958,314</u>	<u>75,006,352</u>	<u>38,041,444</u>	<u>370,792,398</u>
<b>Expenditures</b>						
Current:						
General administration	16,817,175		44,050		629,573	17,490,798
Financial administration	3,255,889					3,255,889
Administration of justice	26,538,710		118,122		7,398,272	34,055,104
Construction and maintenance	1,041,622		9,616,226		21,691,898	32,349,746
Health and human services	17,269,529		417	46,766,696	1,999,737	66,036,379
Cooperative services	262,396					262,396
Public safety	19,901,640		164,914		125,586	20,192,140
Parks and recreation	1,167,152		78,603			1,245,755
Libraries and education	5,348,127		14,047		1,617	5,363,791
<b>Capital Outlay</b>	954,335	(440,105)	17,138,149	257,161	1,305,493	19,215,033
<b>Debt Service:</b>						
Principal		776,801				776,801
Interest and fiscal charges		74,989				74,989
Debt issuance costs			197,543		219,076	416,619
<b>Total Expenditures</b>	<u>92,556,575</u>	<u>411,685</u>	<u>27,372,071</u>	<u>47,023,857</u>	<u>33,371,252</u>	<u>200,735,440</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>112,648,851</u>	<u>50,169,177</u>	<u>(25,413,757)</u>	<u>27,982,495</u>	<u>4,670,192</u>	<u>170,056,958</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in					15,709,472	15,709,472
Transfers (out)	(15,623,499)				(85,973)	(15,709,472)
Inception of lease		(440,105)				(440,105)
Bonds issued			34,618,000		25,405,000	60,023,000
Premium on bonds issued			3,619,376		4,864,374	8,483,750
<b>Total Other Financing Sources (Uses)</b>	<u>(15,623,499)</u>	<u>(440,105)</u>	<u>38,237,376</u>		<u>45,892,873</u>	<u>68,066,645</u>
Net Change in Fund Balances	97,025,352	49,729,072	12,823,619	27,982,495	50,563,065	238,123,603
<b>Fund Balances, Beginning</b>	<u>84,597,554</u>	<u>5,915,629</u>	<u>59,024,325</u>		<u>52,177,034</u>	<u>201,714,542</u>
<b>Fund Balances, Ending</b>	<u>\$ 181,622,906</u>	<u>\$ 55,644,701</u>	<u>\$ 71,847,944</u>	<u>\$ 27,982,495</u>	<u>\$ 102,740,099</u>	<u>\$ 439,838,145</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITON**  
**PROPRIETARY FUNDS**  
*January 31, 2021*

	<b>Governmental Activities Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 11,804,738
Due from other funds	2,205,135
Other receivables	
Total Current Assets	<u>14,009,873</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>574,046</u>
Total Capital Assets	<u>574,046</u>
<b>Total Assets</b>	<u>14,583,919</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	11,518,181
Due to other funds	<u>15</u>
Total Current Liabilities	<u>11,518,196</u>
<b>Total Liabilities</b>	<u>11,518,196</u>
<b>Net Position</b>	
Interim Net Position	<u>3,065,723</u>
<b>Total Net Position</b>	<u><u>\$ 3,065,723</u></u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
*For the Four Months Ended January 31, 2021*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 18,078,457
<b>Total Operating Revenues</b>	<u>18,078,457</u>
<b>Operating Expenses</b>	
Current operations - general administration	472,214
Benefits provided	17,656,992
<b>Total Operating Expenses</b>	<u>18,129,206</u>
<b>Operating Income (Loss)</b>	(50,749)
<b>Non-Operating Revenues</b>	
Earnings on investments	1,835
<b>Total Non-Operating Revenues</b>	<u>1,835</u>
Change in Net Position	(48,914)
<b>Net Position -Beginning</b>	<u>3,114,637</u>
<b>Net Position -Ending</b>	<u>\$ 3,065,723</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Four Months Ended January 31, 2021*

	<b>Governmental Activities Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 20,603,544
Payment of benefits	(17,656,992)
Payment of general administration expenses	(814,069)
Net Cash Provided (Used) by Operating Activities	<u>2,132,483</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	1,835
Net Cash Provided by Investing Activities	<u>1,835</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	
Net Cash Provided (Used) by Capital and Related Financing Activities	
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	2,134,318
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>9,670,420</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u><u>\$ 11,804,738</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (50,749)
Adjustments to operations:	
Depreciation	10,243
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	
(Increase) Decrease in due from other funds	2,392,296
(Increase) Decrease in due from component units	
(Increase) Decrease in other receivables	132,791
Increase (Decrease) in due to other funds	(352,098)
Increase (Decrease) in benefits payable	
<b>Total adjustments</b>	<u>2,183,232</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ 2,132,483</u></u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS**  
*January 31, 2021*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 163,456,280
Miscellaneous receivables	<u>265,827</u>
<b>Total Assets</b>	<u><u>\$ 163,722,107</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 163,722,107</u>
<b>Total Liabilities</b>	<u><u>\$ 163,722,107</u></u>





**FORT BEND COUNTY, TEXAS**
**UNAUDITED STATEMENT OF NET POSITION (DEFICIT)**
**COMPONENT UNITS**
**January 31, 2021**

	<b>FBC Surface Water Supply Corporation</b>	<b>East FBC Development Authority</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend County Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>							
Cash and cash equivalents	\$ 8,341	\$ 337,624	\$ 132,441,062	\$ 46,940,149	\$	\$ 23,205	\$ 179,750,381
Investments							-
Miscellaneous receivables							-
Capital assets, not being depreciated			36,182,321	7,846,075			44,028,396
Capital assets, net of accumulated depreciation			217,531,387	143,200,719			360,732,106
<b>Total Assets</b>	<u>8,341</u>	<u>337,624</u>	<u>386,154,770</u>	<u>197,986,943</u>		<u>23,205</u>	<u>584,510,883</u>
<b>Deferred Outflows of Resources</b>							
Deferred charges - debt refunding			3,924,250				3,924,250
Deferred charges - pension activities							-
<b>Total Deferred Outflows of Resources</b>			<u>3,924,250</u>				<u>3,924,250</u>
<b>Liabilities and Net Assets</b>							
<b>Liabilities</b>							
Accounts payable		31,383					31,383
Retainage payable			40,693	93,345			134,038
Due to primary government			2,155,481	2,660,163			4,815,644
Accrued interest payable		105,019	826,213	598,350			1,529,582
Long-term liabilities							
Due within one year			9,335,000	1,230,000			10,565,000
Due in more than one year		1,640,018	236,544,948	168,186,411			406,371,377
<b>Total Liabilities</b>		<u>1,776,420</u>	<u>248,902,335</u>	<u>172,768,269</u>			<u>423,447,024</u>
<b>Net Position (Deficit)</b>							
Interim Net Position	8,341	(1,438,796)	141,176,685	25,218,673		23,206	164,988,109
<b>Total Net Position (Deficit)</b>	<u>\$ 8,341</u>	<u>\$ (1,438,796)</u>	<u>\$ 141,176,685</u>	<u>\$ 25,218,673</u>	<u>\$</u>	<u>\$ 23,206</u>	<u>\$ 164,988,109</u>

\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Four Months Ended January 31, 2021*

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
<b>FBC Surface Water Supply Corporation</b>			
Health and welfare	\$	\$	\$
<b>Total FBC Surface Water Supply Corporation</b>			
<b>East FBC Development Authority</b>			
Economic development			
Interest on long-term debt			
<b>Total East FBC Development Authority</b>			
<b>Fort Bend County Toll Road Authority</b>			
Toll road operations	5,551,903	9,082,987	
Principal retirement			
Interest on long-term debt	18,500		
<b>Total Fort Bend County Toll Road Authority</b>	<u>5,570,403</u>	<u>9,082,987</u>	
<b>Fort Bend Grand Parkway Toll Road Authority</b>			
Toll road operations	3,655,154	6,276,414	
Interest on long-term debt			
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<u>3,655,154</u>	<u>6,276,414</u>	
<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	12,500		
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>12,500</u>		
<b>Total Component Units</b>	<u>\$ 9,238,057</u>	<u>\$ 15,359,401</u>	<u>\$</u>

**General Revenues:**

Unrestricted earnings on investments

Miscellaneous

**Total General Revenues**

Changes in Net Position (Deficit)

**Net Position (Deficit), Beginning**

**Net Position (Deficit) Ending**

\* Unavailable as of issuance of this report.

**Net (Expense) Revenue and Changes in Net Position**

<b>FBC Surface Water Supply Corporation</b>	<b>East FBC Development Authority</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend County Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$	\$
		3,531,084				3,531,084
		(18,500)				(18,500)
		3,512,584				3,512,584
			2,621,260			2,621,260
			2,621,260			2,621,260
					(12,500)	(12,500)
					(12,500)	(12,500)
		3,512,584	2,621,260		(12,500)	6,121,344
6		55,391	22,724		22	78,143
6		55,391	22,724		22	78,143
6		3,567,975	2,643,984		(12,478)	6,199,487
8,335	(1,438,796)	137,608,710	22,574,689		35,684	158,788,622
\$ 8,341	\$ (1,438,796)	\$ 141,176,685	\$ 25,218,673	\$	\$ 23,206	\$ 164,988,109



### **Required Supplementary Information**

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Four Months Ended January 31, 2021**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 261,359,511	\$ 261,359,511	\$ 177,449,848	\$ (83,909,663)	67.9%
Fees and fines	32,133,418	32,133,418	7,641,698	(24,491,720)	23.8%
Intergovernmental	6,491,435	6,491,435	797,777	(5,693,658)	12.3%
Earnings on investments	2,864,302	2,864,302	179,187	(2,685,115)	6.3%
Miscellaneous	2,723,757	3,109,580	1,810,464	(1,299,116)	58.2%
<b>Total Revenues</b>	<b>305,572,423</b>	<b>305,958,246</b>	<b>187,878,974</b>	<b>(118,079,272)</b>	<b>61.4%</b>
<b>Expenditures</b>					
Current:					
General administration	61,933,577	61,729,889	15,979,654	45,750,236	25.9%
Financial administration	10,351,663	10,357,913	3,255,889	7,102,023	31.4%
Administration of justice	85,202,025	85,462,188	25,377,143	60,085,045	29.7%
Construction and maintenance	3,907,296	3,907,296	1,036,949	2,870,347	26.5%
Health and human services	34,666,363	34,637,906	9,389,647	25,248,259	27.1%
Cooperative services	1,210,845	1,210,845	262,396	948,449	21.7%
Public safety	55,428,501	55,303,933	15,892,959	39,410,974	28.7%
Parks and recreation	4,376,924	4,367,424	1,167,152	3,200,273	26.7%
Libraries and education	19,582,902	19,582,902	5,348,127	14,234,774	27.3%
<b>Capital Outlay</b>	<b>367,600</b>	<b>668,923</b>	<b>30,041</b>	<b>638,882</b>	<b>4.5%</b>
<b>Total Expenditures</b>	<b>277,027,696</b>	<b>277,229,219</b>	<b>77,739,958</b>	<b>199,489,262</b>	<b>28.0%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,544,727	28,729,027	110,139,016	81,409,989	
<b>Other Financing Sources (Uses)</b>					
Transfers in					
Transfers out	(23,353,714)	(23,353,714)	(15,623,499)	7,730,215	
<b>Total Other Financing Sources (Uses)</b>	<b>(23,353,714)</b>	<b>(23,353,714)</b>	<b>(15,623,499)</b>	<b>7,730,215</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>5,191,013</b>	<b>5,375,313</b>	<b>94,515,517</b>	<b>89,140,204</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			2,509,834		
<b>Fund Balances, Beginning</b>	<b>84,597,554</b>	<b>84,597,554</b>	<b>84,597,554</b>		
<b>Fund Balances, Ending</b>	<b>\$ 89,788,567</b>	<b>\$ 89,972,867</b>	<b>\$ 181,622,905</b>	<b>\$ 89,140,204</b>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**Budgetary Basis**

Fort Bend County budgets for operational and capital activity through the fiscal year budget process for General Fund, Road & Bridge, Drainage, and Debt Service funds. 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 schedule below shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 187,878,974	\$ 17,326,452	\$ 205,205,426
Expenditures	77,739,958	14,816,617	92,556,575
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	110,139,016	2,509,834	112,648,850
Transfers in			
Transfers out	(15,623,499)		(15,623,499)
<b>Total Other Financing Sources (Uses)</b>	(15,623,499)		(15,623,499)
<b>Net Changes in Fund Balances</b>	94,515,517	2,509,834	97,025,351
<b>Fund Balances, Beginning</b>			84,597,554
<b>Fund Balances, Ending</b>			<u>\$ 181,622,905</u>





## **Other Supplementary Information**



**Combining and Individual Fund  
Statements and Schedules**

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

**Special Revenue Funds**

**FBC Assistance District**

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. These funds are restricted by state statute. This includes active Funds 130, 131, 133, 134, 135, 136, 137, 138, 139, 140, 470 and 474.

**FBC 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 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 mobility improvements along FM1093 within the district. This includes Fund 145.

**Juvenile Probation**

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. 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. 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 and impact fees assessed against the taxable properties. 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. This includes Fund 165.

**County Historical Commission**

This fund is used to account for funds donated to the County by private citizens and is to be spent for Texas historical markers. 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 to be used to assist Fort Bend County residents that demonstrate an inability to pay their various utility bills. This includes Funds 175, 185, and 190.

**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. 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. This includes Fund 200.

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

**Library Donations**

This fund is used to account for donations by private citizens used for the purchase of books and equipment for the County library system. This includes Fund 215.

**Probate Court Training**

This fund is used to account for the collection of certain probate fees to be used for the continuing education of the probate staff. 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. 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. 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. 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 to be used for law enforcement activities of the Sheriff's department. This includes Fund 265.

**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. 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. 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. 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. 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. This includes Fund 300.

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

**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 being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 322, 324, 325, 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. This includes Fund 355.

**Law Enforcement Officers 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 to be used for education and training. 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. This includes Fund 385.

**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. 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 money received from the U.S. Department of Housing and Urban Development (HUD) to develop a home ownership program for low and moderate income families. 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. 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. 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. This includes Fund 425.

**Juvenile Probation - State Funds**

This fund is used to account for revenues received from the Texas Juvenile Probation Commission ("TJPC"). The funds must be disbursed in accordance with TJPC regulations. This includes Fund 430.

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

**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. This includes Fund 452.

**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 must be disbursed in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453, and 454.

**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.

**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 workers' compensation plan, unemployment insurance administered through Texas Association of Counties, and property and casualty insurance. This includes Fund 855.

**Fiduciary Funds**

**Agency Funds**

These funds are used to account for collections and disbursements of court costs, fees, fines, and other funds due to other entities for which the county serves as the fiscal agent.



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

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 17,242,990	\$ 4,100,204	\$ 14,826,424	\$ 13,864,483
Taxes receivable, net				2,793,289
Grants receivable			6,625	
Other receivables			505	28,451
Due from other funds				
<b>Total Assets</b>	<u>\$ 17,242,990</u>	<u>\$ 4,100,204</u>	<u>\$ 14,833,554</u>	<u>\$ 16,686,223</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	236,502		2,915,833	529,683
Deferred revenues				
<b>Total Liabilities</b>	<u>236,502</u>		<u>2,915,833</u>	<u>529,683</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				2,793,289
<b>Total Deferred Inflows of Resources</b>				<u>2,793,289</u>
<b>Fund Balances:</b>				
Interim Fund Balance	17,006,488	4,100,204	11,917,721	13,363,251
<b>Total Fund Balances</b>	<u>17,006,488</u>	<u>4,100,204</u>	<u>11,917,721</u>	<u>13,363,251</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 17,242,990</u>	<u>\$ 4,100,204</u>	<u>\$ 14,833,554</u>	<u>\$ 16,686,223</u>

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 33,348,010 2,050,286 9,038,690	\$ 1,254,802	\$ 4,615	\$ 29,250	\$ 1,300,822	\$ 449,879
				32,894	15,290
					61,659
<u>\$ 44,436,986</u>	<u>\$ 1,254,802</u>	<u>\$ 4,615</u>	<u>\$ 29,250</u>	<u>\$ 1,333,716</u>	<u>\$ 526,828</u>
\$ 2,439,823 805,556	\$	\$	\$	\$ 10,536	\$
<u>3,245,379</u>				<u>10,536</u>	
2,050,286 <u>2,050,286</u>					
39,141,321 <u>39,141,321</u>	1,254,802 <u>1,254,802</u>	4,615 <u>4,615</u>	29,250 <u>29,250</u>	1,323,180 <u>1,323,180</u>	526,828 <u>526,828</u>
<u>\$ 44,436,986</u>	<u>\$ 1,254,802</u>	<u>\$ 4,615</u>	<u>\$ 29,250</u>	<u>\$ 1,333,716</u>	<u>\$ 526,828</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**January 31, 2021**

	<b>Special Revenue Funds</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	\$ 107,364	\$ 144,275	\$ 55,758	\$ 207,687
Taxes receivable, net				
Grants receivable				
Other receivables		1,100		
Due from other funds				
<b>Total Assets</b>	<u>\$ 107,364</u>	<u>\$ 145,375</u>	<u>\$ 55,758</u>	<u>\$ 207,687</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds				
Deferred revenues				
<b>Total Liabilities</b>				
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
<b>Fund Balances:</b>				
Interim Fund Balance	107,364	145,375	55,758	207,687
<b>Total Fund Balances</b>	<u>107,364</u>	<u>145,375</u>	<u>55,758</u>	<u>207,687</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 107,364</u>	<u>\$ 145,375</u>	<u>\$ 55,758</u>	<u>\$ 207,687</u>

**Special Revenue Funds**

<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>VIT Interest</b>
\$ 43,270	\$ 4,691	\$ 8,155	\$ 274,970	\$ 4,439,742	\$ 113,913
54				172,420	
<u>\$ 43,324</u>	<u>\$ 4,691</u>	<u>\$ 8,155</u>	<u>\$ 274,970</u>	<u>\$ 4,612,162</u>	<u>\$ 113,913</u>
\$ 844	\$	\$	\$	\$ 54,214	\$
<u>844</u>				<u>54,214</u>	
42,480	4,691	8,155	274,970	4,557,948	113,913
<u>42,480</u>	<u>4,691</u>	<u>8,155</u>	<u>274,970</u>	<u>4,557,948</u>	<u>113,913</u>
<u>\$ 43,324</u>	<u>\$ 4,691</u>	<u>\$ 8,155</u>	<u>\$ 274,970</u>	<u>\$ 4,612,162</u>	<u>\$ 113,913</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**January 31, 2021**

	<b>Special Revenue Funds</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	\$ 153,297	\$ 2,749,418	\$ 19,682	\$ 297,727
Taxes receivable, net				
Grants receivable				
Other receivables			32	
Due from other funds				
<b>Total Assets</b>	<u>\$ 153,297</u>	<u>\$ 2,749,418</u>	<u>\$ 19,714</u>	<u>\$ 297,727</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	24,896	5,016		61,700
Deferred revenues				
<b>Total Liabilities</b>	<u>24,896</u>	<u>5,016</u>		<u>61,700</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
Fund Balances:				
Interim Fund Balance	128,401	2,744,402	19,714	236,027
<b>Total Fund Balances</b>	<u>128,401</u>	<u>2,744,402</u>	<u>19,714</u>	<u>236,027</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 153,297</u>	<u>\$ 2,749,418</u>	<u>\$ 19,714</u>	<u>\$ 297,727</u>

Special Revenue Funds

Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
\$ 409,347	\$ 163,467	\$ (489,796)	\$ 61	\$ 345,675	\$ 52,388
	12,568	514,893			
<u>\$ 409,347</u>	<u>\$ 176,035</u>	<u>\$ 25,097</u>	<u>\$ 61</u>	<u>\$ 345,675</u>	<u>\$ 52,388</u>
\$	\$	\$	\$	\$	\$
		37,485			
		37,485			
409,347	176,035	(12,388)	61	345,675	52,388
409,347	176,035	(12,388)	61	345,675	52,388
<u>\$ 409,347</u>	<u>\$ 176,035</u>	<u>\$ 25,097</u>	<u>\$ 61</u>	<u>\$ 345,675</u>	<u>\$ 52,388</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**January 31, 2021**

	<b>Special Revenue Funds</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	\$ 100,967	\$ 370,157	\$ 1,385,031	\$ 2,526,383
Taxes receivable, net				
Grants receivable	1,463	7,079		
Other receivables			86,643	154,455
Due from other funds				
<b>Total Assets</b>	<u><u>\$ 102,430</u></u>	<u><u>\$ 377,236</u></u>	<u><u>\$ 1,471,674</u></u>	<u><u>\$ 2,680,838</u></u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	108	151,919	2,480	33,433
Deferred revenues			27	(27)
<b>Total Liabilities</b>	<u>108</u>	<u>151,919</u>	<u>2,507</u>	<u>33,406</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
<b>Fund Balances:</b>				
Interim Fund Balance	102,322	225,317	1,469,167	2,647,432
<b>Total Fund Balances</b>	<u>102,322</u>	<u>225,317</u>	<u>1,469,167</u>	<u>2,647,432</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 102,430</u></u>	<u><u>\$ 377,236</u></u>	<u><u>\$ 1,471,674</u></u>	<u><u>\$ 2,680,838</u></u>

\* Unavailable as of issuance of this report.

<b>Special Revenue Funds</b>		
<b>Fort Bend County Historical Commission</b>	<b>East Fort Bend County Development Authority *</b>	<b>Total Non-major Special Revenue Funds</b>
\$ 10,198	\$	\$ 99,915,306
		4,843,575
		9,581,318
		491,844
		61,659
<u>\$ 10,198</u>	<u>\$</u>	<u>\$ 114,893,702</u>
\$	\$	\$ 2,439,823
		4,870,205
		<u>7,310,028</u>
		<u>4,843,575</u>
		<u>4,843,575</u>
<u>10,198</u>		<u>102,740,099</u>
<u>10,198</u>		<u>102,740,099</u>
<u>\$ 10,198</u>	<u>\$</u>	<u>\$ 114,893,702</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Four Months Ended January 31, 2021**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 7,921,869
Taxes, sales	2,019,760			
Fees and fines				749,328
Intergovernmental			29,473	
Earnings on investments	9,670	2,471	10,951	6,739
Miscellaneous			4,231	80,213
<b>Total Revenues</b>	<u>2,029,430</u>	<u>2,471</u>	<u>44,655</u>	<u>8,758,149</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice			4,653,293	
Construction and maintenance	801,886			6,599,217
Health and human services				
Public safety				
Libraries and education				
<b>Capital Outlay</b>	8,920			
<b>Debt Service:</b>				
Principal				
Interest and fiscal charges				
Debt issuance costs				
<b>Total Expenditures</b>	<u>810,806</u>	<u></u>	<u>4,653,293</u>	<u>6,599,217</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	1,218,624	2,471	(4,608,638)	2,158,932
<b>Other Financing Sources (Uses)</b>				
Transfers in			15,618,499	
Transfers (out)				
Bonds issued				
Premium on bonds issued				
<b>Total Other Financing Sources (Uses)</b>	<u></u>	<u></u>	<u>15,618,499</u>	<u></u>
Net change in fund balances	1,218,624	2,471	11,009,861	2,158,932
<b>Fund Balances, Beginning</b>	<u>15,787,864</u>	<u>4,097,733</u>	<u>907,860</u>	<u>11,204,319</u>
<b>Fund Balances, Ending</b>	<u>\$ 17,006,488</u>	<u>\$ 4,100,204</u>	<u>\$ 11,917,721</u>	<u>\$ 13,363,251</u>

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 6,758,484	\$	\$	\$	\$	\$
				130,790	45,900
10,379,613	66,631				
7,589	1,334	3	17	928	313
164,102			10,940		
<u>17,309,788</u>	<u>67,965</u>	<u>3</u>	<u>10,957</u>	<u>131,718</u>	<u>46,213</u>
				134,705	
14,290,795			7,036		(37,605)
1,286,573					
219,076					
<u>15,796,444</u>			<u>7,036</u>	<u>134,705</u>	<u>(37,605)</u>
1,513,344	67,965	3	3,921	(2,987)	83,818
25,405,000					
4,864,374					
<u>30,269,374</u>					
31,782,718	67,965	3	3,921	(2,987)	83,818
7,358,603	1,186,837	4,612	25,329	1,326,167	443,010
<u>\$ 39,141,321</u>	<u>\$ 1,254,802</u>	<u>\$ 4,615</u>	<u>\$ 29,250</u>	<u>\$ 1,323,180</u>	<u>\$ 526,828</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Four Months Ended January 31, 2021**

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		4,205		
Intergovernmental				
Earnings on investments	98	126	44	
Miscellaneous	606			3,125
<b>Total Revenues</b>	<b>704</b>	<b>4,331</b>	<b>44</b>	<b>3,125</b>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	1,617			
<b>Capital Outlay</b>				
<b>Debt Service:</b>				
Principal				
Interest and fiscal charges				
Debt issuance costs				
<b>Total Expenditures</b>	<b>1,617</b>			
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(913)</b>	<b>4,331</b>	<b>44</b>	<b>3,125</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
Bonds issued				
Premium on bonds issued				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(913)	4,331	44	3,125
<b>Fund Balances, Beginning</b>	<b>108,277</b>	<b>141,044</b>	<b>55,714</b>	<b>204,562</b>
<b>Fund Balances, Ending</b>	<b>\$ 107,364</b>	<b>\$ 145,375</b>	<b>\$ 55,758</b>	<b>\$ 207,687</b>

Special Revenue Funds					
District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$	\$	\$	\$	\$	\$
1,072			84,000	772,152	
	3	6	267		1,481
<u>1,072</u>	<u>3</u>	<u>6</u>	<u>84,267</u>	<u>772,152</u>	<u>1,740</u>
					<u>3,221</u>
1,522			22,517	345,835	
<u>1,522</u>	<u></u>	<u></u>	<u>22,517</u>	<u>345,835</u>	<u></u>
(450)	3	6	61,750	426,317	3,221
<u>(450)</u>	<u>3</u>	<u>6</u>	<u>61,750</u>	<u>426,317</u>	<u>3,221</u>
42,930	4,688	8,149	213,220	4,131,631	110,692
<u>\$ 42,480</u>	<u>\$ 4,691</u>	<u>\$ 8,155</u>	<u>\$ 274,970</u>	<u>\$ 4,557,948</u>	<u>\$ 113,913</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Four Months Ended January 31, 2021**

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			314	
Intergovernmental				
Earnings on investments	233	2,067		293
Miscellaneous	82,687	260,777		
<b>Total Revenues</b>	<u>82,920</u>	<u>262,844</u>	<u>314</u>	<u>293</u>
<b>Expenditures</b>				
Current:				
General administration	261,221			
Administration of justice		26,600		
Construction and maintenance				
Health and human services				
Public safety		91,435		62,136
Libraries and education				
<b>Capital Outlay</b>		10,000		
<b>Debt Service:</b>				
Principal				
Interest and fiscal charges				
Debt issuance costs				
<b>Total Expenditures</b>	<u>261,221</u>	<u>128,035</u>	<u></u>	<u>62,136</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(178,301)	134,809	314	(61,843)
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
Bonds issued				
Premium on bonds issued				
<b>Total Other Financing Sources (Uses)</b>	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	(178,301)	134,809	314	(61,843)
<b>Fund Balances, Beginning</b>	306,702	2,609,593	19,400	297,870
<b>Fund Balances, Ending</b>	<u>\$ 128,401</u>	<u>\$ 2,744,402</u>	<u>\$ 19,714</u>	<u>\$ 236,027</u>

**Special Revenue Funds**

<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>Local Law Enforcement Block Grants</b>
\$	\$	\$	\$	\$	\$
409,347	7,889	1,948,044		330,216	61,959
	165			17,274	49
	94		61		
<u>409,347</u>	<u>8,148</u>	<u>1,948,044</u>	<u>61</u>	<u>347,490</u>	<u>62,008</u>
				1,815	
	32,269	1,960,432			9,620
	<u>32,269</u>	<u>1,960,432</u>		<u>1,815</u>	<u>9,620</u>
409,347	(24,121)	(12,388)	61	345,675	52,388
409,347	(24,121)	(12,388)	61	345,675	52,388
	200,156				
<u>\$ 409,347</u>	<u>\$ 176,035</u>	<u>\$ (12,388)</u>	<u>\$ 61</u>	<u>\$ 345,675</u>	<u>\$ 52,388</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Four Months Ended January 31, 2021**

	<b>Special Revenue Funds</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>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			344,995	589,199
Intergovernmental	49,944	1,055,145		3,597,596
Earnings on investments				3,041
Miscellaneous			8,000	1,775
<b>Total Revenues</b>	<u>49,944</u>	<u>1,055,145</u>	<u>352,995</u>	<u>4,191,611</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice	12,658	829,828	193,672	1,544,179
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				
<b>Debt Service:</b>				
Principal				
Interest and fiscal charges				
Debt issuance costs				
<b>Total Expenditures</b>	<u>12,658</u>	<u>829,828</u>	<u>193,672</u>	<u>1,544,179</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>37,286</u>	<u>225,317</u>	<u>159,323</u>	<u>2,647,432</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in				85,973
Transfers (out)				(85,973)
Bonds issued				
Premium on bonds issued				
<b>Total Other Financing Sources (Uses)</b>	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	37,286	225,317	159,323	2,647,432
<b>Fund Balances, Beginning</b>	<u>65,036</u>	<u></u>	<u>1,309,844</u>	<u></u>
<b>Fund Balances, Ending</b>	<u>\$ 102,322</u>	<u>\$ 225,317</u>	<u>\$ 1,469,167</u>	<u>\$ 2,647,432</u>

<b>Special Revenue Funds</b>		
<b>Fort Bend County Historical Commission</b>	<b>East Fort Bend County Development Authority *</b>	<b>Total Non-major Special Revenue Funds</b>
\$	\$	\$ 14,680,353
		2,019,760
		2,637,955
		18,019,857
6		65,168
		618,351
<u>6</u>		<u>38,041,444</u>
		629,573
		7,398,272
		21,691,898
		1,999,737
		125,586
		1,617
		1,305,493
		219,076
		<u>33,371,252</u>
6		4,670,192
5,000		15,709,472
		(85,973)
		25,405,000
		4,864,374
<u>5,000</u>		<u>45,892,873</u>
5,006		50,563,065
5,192		52,177,034
<u>\$ 10,198</u>		<u>\$ 102,740,099</u>



# **FORT BEND COUNTY, TEXAS**

## **UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

### **IN FUND BALANCES - BUDGET AND ACTUAL**

#### **ROAD AND BRIDGE - BUDGETARY BASIS**

*For the Four Months Ended January 31, 2021*

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 11,425,353	\$ 11,425,353	\$ 7,921,869	\$ (3,503,484)	69.3%
Fees and fines	7,030,637	7,030,637	749,328	(6,281,309)	10.7%
Intergovernmental	303,802	303,802		(303,802)	0.0%
Earnings on investments	202,359	202,359	6,739	(195,620)	3.3%
Miscellaneous	336,781	336,781	80,213	(256,568)	23.8%
<b>Total Revenues</b>	<u>19,298,932</u>	<u>19,298,932</u>	<u>8,758,148</u>	<u>(10,540,784)</u>	<u>45.4%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	24,103,410	24,021,600	6,599,216	17,422,384	27.5%
<b>Capital Outlay</b>		81,810		81,810	0.0%
<b>Total Expenditures</b>	<u>24,103,410</u>	<u>24,103,410</u>	<u>6,599,216</u>	<u>17,504,194</u>	<u>27.4%</u>
<b>Net change in fund balances- budgetary basis</b>	(4,804,478)	(4,804,478)	2,158,932	6,963,410	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>					
<b>Fund balances, Beginning</b>	11,204,319	11,204,319	11,204,319		
<b>Fund balances, Ending</b>	<u>\$ 6,399,841</u>	<u>\$ 6,399,841</u>	<u>\$ 13,363,251</u>	<u>\$ 6,963,410</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 8,758,148	\$	\$ 8,758,148
Expenditures	6,599,216		6,599,216
<b>Net Changes in Fund Balances</b>	2,158,932		2,158,932
<b>Fund balances, Beginning</b>			11,204,319
<b>Fund balances, Ending</b>			<u>\$ 13,363,251</u>

**FORT BEND COUNTY, TEXAS**

**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

**IN FUND BALANCES - BUDGET AND ACTUAL**

**DRAINAGE DISTRICT - BUDGETARY BASIS**

*For the Four Months Ended January 31, 2021*

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 9,785,836	\$ 9,785,836	\$ 6,758,484	\$ (3,027,352)	69.1%
Fees and fines	143,945	143,945	-	(143,945)	0.0%
Intergovernmental			-		
Earnings on investments	275,314	275,314	4,394	(270,920)	1.6%
Miscellaneous	101,892	101,892	164,102	62,210	161.1%
<b>Total Revenues</b>	<b>10,306,987</b>	<b>10,306,987</b>	<b>6,926,980</b>	<b>(3,380,007)</b>	<b>67.2%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	9,464,598	9,464,598	2,104,003	7,360,595	22.2%
<b>Capital Outlay</b>		-			#DIV/0!
<b>Total Expenditures</b>	<b>9,464,598</b>	<b>9,464,598</b>	<b>2,104,003</b>	<b>7,360,595</b>	<b>22.2%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	842,389	842,389	4,822,977	3,980,588	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-		
Transfers out	-				
<b>Total Other Financing Sources (Uses)</b>					
<b>Net change in fund balances- budgetary basis</b>	<b>842,389</b>	<b>842,389</b>	<b>4,822,977</b>	<b>3,980,588</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(3,309,633)		
<b>Fund balances, Beginning</b>	<b>7,358,603</b>	<b>7,358,603</b>	<b>7,358,603</b>		
<b>Fund balances, Ending</b>	<b>\$ 8,200,992</b>	<b>\$ 8,200,992</b>	<b>\$ 8,871,947</b>	<b>\$ 3,980,588</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 1,628,315	\$ 10,084,559	\$ 11,712,874
Expenditures	1,539,846	10,736,574	12,276,420
<b>Net Changes in Fund Balances</b>	<b>88,469</b>	<b>(652,015)</b>	<b>(563,546)</b>
<b>Other Financing Sources (Uses)</b>			
Bonds Issued			25,405,000
Premium on bonds issued			4,864,374
Net change in fund balances			29,705,828
<b>Fund balances, Beginning</b>			<b>7,358,603</b>
<b>Fund balances, Ending</b>			<b>\$ 37,064,431</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Four Months Ended January 31, 2021**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 59,621,515	\$ 59,621,515	\$ 41,795,840	\$ (17,825,675)	70.1%
Intergovernmental	830,000	830,000	8,248,976	7,418,976	993.9%
Earnings on investments	358,017	358,017	12,521	(345,496)	3.5%
Miscellaneous	1,047,048	1,047,048	523,524	(523,524)	50.0%
<b>Total Revenues</b>	<b>61,856,580</b>	<b>61,856,580</b>	<b>50,580,862</b>	<b>(11,275,718)</b>	<b>81.8%</b>
<b>Expenditures</b>					
Current:					
Capital Outlay			(440,105)		
Principal	39,653,580	39,653,580	776,801	38,876,779	2.0%
Interest and fiscal charges	26,411,469	26,411,469	74,989	26,336,480	0.3%
Debt issuance costs					
<b>Total Expenditures</b>	<b>66,065,049</b>	<b>66,065,049</b>	<b>411,685</b>	<b>65,213,259</b>	<b>0.6%</b>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(4,208,469)	(4,208,469)	50,169,177	53,937,541	
<b>Other Financing Sources (Uses)</b>					
Transfers in			-		
Inception of lease			(440,105)	(440,105)	
Issuance of Bonds					
Payment to refunded bond escrow agent					
<b>Total Other Financing Sources (Uses)</b>			<b>(440,105)</b>	<b>(440,105)</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(4,208,469)</b>	<b>(4,208,469)</b>	<b>49,729,072</b>	<b>53,497,437</b>	
<b>Fund balances, Beginning</b>	<b>5,915,629</b>	<b>5,915,629</b>	<b>5,915,629</b>		
<b>Fund balances, Ending</b>	<b>\$ 1,707,160</b>	<b>\$ 1,707,160</b>	<b>\$ 55,644,701</b>	<b>\$ 53,497,437</b>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS****UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)****INTERNAL SERVICE FUNDS****January 31, 2021**

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 24,945	\$ 11,779,793	\$ 11,804,738
Due from other funds	1,888,889	316,246	2,205,135
Total Current Assets	1,913,834	12,096,039	14,009,873
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	574,046		574,046
Total Capital Assets	574,046		574,046
<b>Total Assets</b>	<b>2,487,880</b>	<b>12,096,039</b>	<b>14,583,919</b>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	8,233,558	3,284,623	11,518,181
Due to other funds	15		15
Total Current Liabilities	8,233,573	3,284,623	11,518,196
<b>Total Liabilities</b>	<b>8,233,573</b>	<b>3,284,623</b>	<b>11,518,196</b>
<b>Net Position</b>			
Interim Net Position	(5,745,693)	8,811,416	3,065,723
<b>Total Net Position</b>	<b>\$ (5,745,693)</b>	<b>\$ 8,811,416</b>	<b>\$ 3,065,723</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
*For the Four Months Ended January 31, 2021*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 15,551,303	\$ 2,527,154	\$ 18,078,457
<b>Total Operating Revenues</b>	<u>15,551,303</u>	<u>2,527,154</u>	<u>18,078,457</u>
<b>Operating Expenses</b>			
Current operations - general administration	329,689	142,525	472,214
Benefits provided	16,936,509	720,483	17,656,992
<b>Total Operating Expenses</b>	<u>17,266,198</u>	<u>863,008</u>	<u>18,129,206</u>
<b>Operating Income (Loss)</b>	(1,714,895)	1,664,146	(50,749)
<b>Non-Operating Revenues</b>			
Earnings on investments	1,835		1,835
<b>Total Non-Operating Revenues</b>	<u>1,835</u>	<u></u>	<u>1,835</u>
Change in Net Position	(1,713,060)	1,664,146	(48,914)
<b>Net Position -Beginning</b>	<u>(4,032,633)</u>	<u>7,147,270</u>	<u>3,114,637</u>
<b>Net Position -Ending</b>	<u>\$ (5,745,693)</u>	<u>\$ 8,811,416</u>	<u>\$ 3,065,723</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Four Months Ended January 31, 2021*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 18,040,727	\$ 2,562,817	\$ 20,603,544
Payment of benefits	(16,936,509)	(720,483)	(17,656,992)
Payment of general administration expenses	(1,081,108)	267,039	(814,069)
Net Cash Provided (Used) by Operating Activities	23,110	2,109,373	2,132,483
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	1,835		1,835
Net Cash Provided by Investing Activities	1,835		1,835
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets			-
Net Cash Provided (Used) by Capital and Related Financing Activities			-
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	24,945	2,109,373	2,134,318
<b>Cash and Cash Equivalents, Beginning of Year</b>		9,670,420	9,670,420
<b>Cash and Cash Equivalents, Ending of Period</b>	\$ 24,945	\$ 11,779,793	\$ 11,804,738
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (1,714,895)	\$ 1,664,146	\$ (50,749)
Adjustments to operations:			
Depreciation	10,243		10,243
Change in assets and liabilities:			
(Increase) Decrease in prepaid items			
(Increase) Decrease in due from other funds	2,392,296		2,392,296
(Increase) Decrease in due from component units			
(Increase) Decrease in other receivables	97,128	35,663	132,791
Increase (Decrease) in due to other funds	(761,662)	409,564	(352,098)
Increase (Decrease) in benefits payable			
<b>Total adjustments</b>	1,738,005	445,227	2,183,232
<b>Net Cash Provided (Used) by Operating Activities</b>	\$ 23,110	\$ 2,109,373	\$ 2,132,483



## STATISTICAL SECTION

This part of the County's monthly financial statement presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Pages
Financial Trends	50-59
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.



**FORT BEND COUNTY, TEXAS**  
**NET POSITION BY COMPONENT -**  
**ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year			
	2012	2013	2014	2015
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 778,060,953	\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552
Restricted	25,297,612	26,557,346	33,701,957	45,671,162
Unrestricted	(87,762,987)	(118,726,937)	(173,039,698)	(170,725,099)
Interim Net Position				
<b>Total governmental activities net position</b>	<u><u>\$ 715,595,578</u></u>	<u><u>\$ 715,885,065</u></u>	<u><u>\$ 611,756,259</u></u>	<u><u>\$ 1,112,281,615</u></u>
<b>Primary Government:</b>				
<b>Total primary government net position</b>	<u><u>\$ 715,595,578</u></u>	<u><u>\$ 715,885,065</u></u>	<u><u>\$ 611,756,259</u></u>	<u><u>\$ 1,112,281,615</u></u>

Fiscal Year					
2016	2017	2018	2019	2020	Four Months Ended 1/31/21
\$1,359,940,461	\$1,414,937,836	\$ 1,429,202,714	\$1,501,290,567	\$ 1,671,634,691	\$
51,713,877	69,185,967	75,145,128	69,197,307	103,899,575	
(199,645,451)	(227,177,418)	(383,995,977)	(432,982,709)	(482,225,147)	
					1,446,560,017
<u>\$1,212,008,887</u>	<u>\$1,256,946,385</u>	<u>\$ 1,120,351,865</u>	<u>\$1,137,505,165</u>	<u>\$ 1,293,309,119</u>	<u>\$ 1,446,560,017</u>
<u>\$1,212,008,887</u>	<u>\$1,256,946,385</u>	<u>\$ 1,120,351,865</u>	<u>\$1,137,505,165</u>	<u>\$ 1,293,309,119</u>	<u>\$ 1,446,560,017</u>

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN NET POSITION - ACCRUAL**  
**BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year			
	2012	2013	2014	2015
<b>Expenses</b>				
Governmental Activities:				
General administration	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700
Financial administration	8,344,714	8,849,251	9,809,215	9,923,190
Administration of justice	88,819,892	94,210,925	96,510,853	97,317,659
Construction and maintenance	46,468,925	50,078,091	57,430,317	80,574,657
Health and human services	30,677,345	34,630,163	34,976,018	36,721,273
Cooperative services	1,118,341	1,067,104	1,152,222	1,150,926
Public safety	54,954,201	55,866,404	58,412,120	63,537,941
Park and recreation	2,578,555	2,069,935	3,379,366	4,133,419
Libraries and education	15,708,114	16,156,200	17,170,818	17,638,589
Interest on long-term debt	15,037,346	15,536,759	14,836,824	14,108,075
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
<b>Total governmental activities expenses</b>	<b>\$ 305,409,687</b>	<b>\$ 320,498,872</b>	<b>\$ 340,856,331</b>	<b>\$ 375,059,429</b>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034
Financial administration	4,695,710	5,762,439	6,497,643	7,541,956
Administration of justice	7,522,930	8,918,247	8,400,556	8,485,619
Construction and maintenance	7,466,798	7,562,523	6,759,102	7,078,136
Health and human services	6,138,679	7,047,993	7,371,859	7,762,002
Public safety	5,642,978	6,140,083	7,125,686	7,721,948
Park and recreation	183,406	175,619	193,631	188,437
Libraries and education	269,015	279,570	276,634	280,973
Operating grants and contributions:				
General administration	4,167,626	3,597,784	3,626,019	3,849,997
Financial administration				
Administration of justice	6,821,433	8,311,676	10,213,349	10,292,737
Construction and maintenance	949,663	293,411	372,129	1,713,376
Health and human services	10,899,781	16,191,142	14,782,021	16,106,462
Cooperative services		1,000	200	350
Public safety	6,252,054	4,758,606	3,932,646	4,427,337
Park and recreation	104,002	86,260	100,286	346,283
Libraries and education	438,841	64,483	69,806	104,658
Interest on long-term debt				
Capital grants and contributions:		2,052,920	3,500,000	
General administration				
Administration of justice	27,234			
Construction and maintenance	23,872,205	28,068,322	32,683,107	32,920,374
Health and human services				
Cooperative services				
Public safety		10,965	357,373	64,000
Park and recreation				
<b>Total governmental activities program revenues</b>	<b>\$ 93,011,110</b>	<b>\$ 107,504,594</b>	<b>\$ 114,585,695</b>	<b>\$ 117,463,679</b>

Fiscal Year					Four Months Ended 1/31/21
2016	2017	2018	2019	2020	
\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 101,927,665	\$ 19,296,686
10,668,228	11,263,933	10,834,176	12,209,863	12,695,398	3,357,160
106,035,587	115,538,871	117,331,362	135,251,870	133,434,557	36,770,273
78,151,431	124,089,221	158,535,405	126,659,106	123,763,856	17,561,775
43,153,506	47,679,907	49,429,132	55,242,816	112,088,059	67,186,888
1,215,874	1,210,100	1,182,279	1,256,722	1,219,305	287,578
64,704,958	69,963,634	71,090,108	79,077,588	71,252,002	21,307,404
4,545,562	5,217,764	4,116,418	6,236,212	6,021,435	2,122,349
18,446,773	19,285,563	19,954,027	23,395,545	22,954,100	6,006,162
14,960,865	16,192,299	18,187,015	18,036,750	18,702,517	491,608
					35,322,701
					50,748
<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 523,959,679</u>	<u>\$ 529,309,191</u>	<u>\$ 604,058,894</u>	<u>\$ 209,761,332</u>
\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 10,413,528	\$ 6,007,519
8,143,353	7,975,576	8,421,651	8,337,603	8,276,504	349,787
8,700,278	8,566,204	10,085,158	9,264,252	7,679,352	2,747,781
7,121,643	6,547,329	7,164,117	7,573,841	8,824,132	905,880
10,263,992	9,615,495	15,241,132	13,999,882	10,317,987	2,246,045
8,733,631	9,538,600	10,308,635	11,266,833	11,593,481	3,663,798
158,626	145,150	201,478	219,198	78,537	30,025
288,193	261,257	260,911	269,824	134,905	8,551
4,380,173	5,450,961	9,882,516	11,659,519	10,267,915	9,018,755
10,823,506	10,566,287	9,413,315	10,822,285	10,895,871	6,435,748
390,265	4,678,766	230,570	10,551,347	478,730	1,702,984
18,361,326	18,966,638	19,031,432	33,003,612	68,800,392	79,348,008
21,586					
3,994,478	3,760,913	5,118,910	5,382,041	5,730,217	1,820,101
98,583	95,821	104,711	230,444		
46,068	62,278	78,841	56,932	40,760	5,978
89,000	175,000				
125,334,640	120,203,650	97,674,810	86,276,517	258,608,324	10,579,490
	15,327				
28,000					
1,403,990					
<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 202,316,534</u>	<u>\$ 218,449,018</u>	<u>\$ 412,140,635</u>	<u>\$ 124,870,450</u>

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN NET POSITION - ACCRUAL**  
**BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year			
	2012	2013	2014	2015
<b>Net (Expense)/Revenue</b>				
Governmental Activities	\$ (212,398,577)	\$ (212,994,248)	\$ (226,270,635)	\$ (257,595,750)
<b>Total primary government net (expense)/revenue</b>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926
Sales taxes	1,099,103	2,956,560	4,214,553	5,789,362
Earnings on investments	2,584,776	963,652	880,712	904,359
Miscellaneous	6,745,855	5,537,404	4,373,699	7,138,231
<b>Special Item - Conveyance of property</b>				
<b>Total governmental activities</b>	<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>	<u>278,573,878</u>
<b>Total primary government</b>	<u>\$ 209,643,431</u>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>	<u>\$ 278,573,878</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ (2,755,146)	\$ 3,922,040	\$ 6,036,971	\$ 20,978,128
<b>Total primary government</b>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>

Fiscal Year					
2016	2017	2018	2019	2020	Four Months Ended 1/31/21
<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (310,860,173)</u>	<u>\$ (191,918,259)</u>	<u>\$ (84,890,882)</u>
<u><u>\$ (186,863,921)</u></u>	<u><u>\$ (262,473,273)</u></u>	<u><u>\$ (321,643,145)</u></u>	<u><u>\$ (310,860,173)</u></u>	<u><u>\$ (191,918,259)</u></u>	<u><u>\$ (84,890,882)</u></u>
\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 325,665,828	\$ 239,207,287
6,958,956	6,858,009	8,681,101	10,053,417	11,311,261	2,019,760
1,761,994	3,460,544	7,033,371	8,005,860	4,497,484	872,131
7,520,474	8,503,412	8,301,082	7,626,561	6,247,640	3,525,259
			(7,312,434)		-
<u>286,591,193</u>	<u>307,410,771</u>	<u>322,867,910</u>	<u>328,013,473</u>	<u>347,722,213</u>	<u>245,624,437</u>
<u><u>\$ 286,591,193</u></u>	<u><u>\$ 307,410,771</u></u>	<u><u>\$ 322,867,910</u></u>	<u><u>\$ 328,013,473</u></u>	<u><u>\$ 347,722,213</u></u>	<u><u>\$ 245,624,437</u></u>
<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ 1,224,765</u>	<u>\$ 17,153,300</u>	<u>\$ 155,803,954</u>	<u>\$ 160,733,555</u>
<u><u>\$ 99,727,272</u></u>	<u><u>\$ 44,937,498</u></u>	<u><u>\$ 1,224,765</u></u>	<u><u>\$ 17,153,300</u></u>	<u><u>\$ 155,803,954</u></u>	<u><u>\$ 160,733,555</u></u>

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

	Fiscal Year			
	2012	2013	2014	2015
<b>General Fund</b>				
Nonspendable	\$ 36,826	\$ 1,233,591	\$ 386,965	\$ 359,792
Restricted	246,021	277,783	209,080	217,488
Committed	24,179,874	22,857,602	22,676,941	14,766,773
Unassigned	11,563,846	13,037,646	14,251,514	30,590,003
Interim Fund Balance				
<b>Total General Fund</b>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>
<b>All Other Governmental Funds</b>				
Nonspendable	\$ 54,201	\$ 10,963	\$ 45,408	\$ 44,468
Restricted	78,702,294	55,371,174	41,583,667	58,412,209
Unassigned		(1,663)	(3,169)	(1,883)
Interim Fund Balance				
<b>Total All Other Governmental Funds</b>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>

Fiscal Year					Four Months Ended 1/31/21
2016	2017	2018	2019	2020	
\$ 270,023	\$ 152,920	\$ 39,310	\$ 101,361	\$ 23,812	
257,923	3,736,150	3,887,613	4,348,628	5,682,684	
8,278,285	11,792,299	32,390,827	5,298,450	14,516,854	
37,882,243	44,717,250	26,972,412	55,333,762	64,374,205	
					181,622,906
<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 65,082,201</u>	<u>\$ 84,597,555</u>	<u>\$ 181,622,906</u>
\$ 28,044	\$ 21,314	\$ 45,409	\$ 5,879	\$ 145	
142,212,451	143,745,555	111,570,900	89,579,724	117,116,844	
(12,510)	(127,583)	(201,790)	(26,515)		
					258,215,239
<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 89,559,088</u>	<u>\$ 117,116,989</u>	<u>\$ 258,215,239</u>



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

	Fiscal Year			
	2012	2013	2014	2015
<b>Revenues</b>				
Taxes, property	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112
Taxes, sales	1,099,103	2,956,559	4,214,553	5,789,362
Fees and fines	39,598,440	44,177,263	45,106,533	47,803,283
Intergovernmental	29,377,233	42,565,592	36,899,095	39,904,787
Earnings on investments	2,451,577	930,273	848,534	878,980
Miscellaneous	7,175,498	5,988,682	8,243,270	7,545,715
<b>Total Revenues</b>	<b>279,758,358</b>	<b>304,760,708</b>	<b>318,304,292</b>	<b>344,366,239</b>
<b>Expenditures</b>				
Current:				
General administration	37,792,578	37,437,702	41,478,910	44,698,720
Financial administration	7,221,313	7,180,608	7,891,034	8,369,921
Administration of justice	73,198,325	73,839,598	77,242,153	81,411,531
Construction and maintenance	28,214,027	27,403,229	35,374,943	59,785,401
Health and human services	27,835,260	30,403,209	30,267,231	32,436,431
Cooperative services	960,392	883,324	944,039	973,026
Public safety	45,463,593	44,991,489	46,688,895	53,652,220
Parks and recreation	1,957,044	1,979,888	2,411,558	3,051,927
Libraries and education	13,012,700	13,034,163	13,613,875	14,460,419
<b>Capital Outlay</b>	<b>44,845,671</b>	<b>57,223,885</b>	<b>40,964,586</b>	<b>28,911,628</b>
<b>Debt Service:</b>				
Principal	13,300,000	15,630,000	16,250,000	16,750,000
Interest and fiscal charges	15,571,727	16,749,579	15,893,399	14,391,964
Debt Issuance costs	541,944		234,472	1,207,260
<b>Total Expenditures</b>	<b>309,914,574</b>	<b>326,756,674</b>	<b>329,255,095</b>	<b>360,100,448</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(30,156,216)</b>	<b>(21,995,966)</b>	<b>(10,950,803)</b>	<b>(15,734,209)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	13,258,127	11,521,941	11,771,144	13,517,505
Transfers (out)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)
Inception of lease				
Bonds issued	58,220,000			37,365,000
Refunding bonds issued			18,900,000	108,225,000
Premium on bonds issued				3,944,496
Premium on refunding bonds issued	7,326,639		2,202,026	18,114,658
Payments to current refunding bond agent			(21,065,913)	(126,676,501)
Sale of capital assets				
Tax notes issued				
<b>Total Other Financing Sources (Uses)</b>	<b>65,546,639</b>		<b>(2,685,887)</b>	<b>40,972,653</b>
<b>Net Change in Fund Balances</b>	<b>\$ 35,390,423</b>	<b>\$ (21,995,966)</b>	<b>\$ (13,636,690)</b>	<b>\$ 25,238,444</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>10.89%</b>	<b>12.01%</b>	<b>11.15%</b>	<b>9.40%</b>

Fiscal Year					
2016	2017	2018	2019	2020	Four Months Ended 1/31/21
\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,882	\$ 239,207,288
6,958,956	6,858,009	8,681,101	10,053,417	11,311,261	2,019,760
50,231,963	51,736,504	54,687,700	56,771,556	54,616,036	15,959,385
39,673,097	47,734,683	46,630,942	73,767,851	155,069,296	108,508,939
1,750,631	3,434,897	6,977,865	7,928,027	4,465,239	870,298
7,913,682	9,223,274	9,275,553	8,688,396	31,553,219	4,226,728
<u>377,500,730</u>	<u>406,970,399</u>	<u>424,523,269</u>	<u>466,602,337</u>	<u>581,830,933</u>	<u>370,792,398</u>
56,093,978	60,669,054	67,799,061	64,552,332	98,244,985	17,490,798
9,063,587	9,451,425	9,306,005	9,710,496	9,748,536	3,255,889
89,715,917	96,057,172	99,960,008	108,300,831	100,658,561	34,055,104
43,275,592	73,924,220	88,168,071	80,471,847	106,723,340	32,349,746
38,314,627	41,805,244	43,628,300	46,203,981	99,285,750	66,036,379
1,050,282	1,048,609	1,113,328	1,179,033	1,127,233	262,396
54,393,589	58,152,633	61,416,316	63,721,924	51,660,390	20,192,140
3,307,538	3,701,092	3,576,272	4,304,281	3,633,636	1,245,755
15,215,877	15,889,947	16,989,644	18,626,830	17,848,297	5,363,791
61,611,363	66,540,199	78,787,370	80,497,157	58,473,296	19,215,033
18,480,000	21,420,000	25,931,000	28,071,000	43,197,216	776,801
15,506,610	18,914,424	22,108,123	22,225,013	23,506,429	74,989
1,316,238	599,813	558,469	355,887	1,093,532	416,619
<u>407,345,198</u>	<u>468,173,832</u>	<u>519,341,967</u>	<u>528,220,612</u>	<u>615,201,201</u>	<u>200,735,440</u>
(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	(33,370,268)	170,056,958
13,780,670	19,734,628	14,559,002	16,290,672	15,963,503	15,709,472
(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(15,963,503)	(15,709,472)
				9,349,781	(440,105)
96,640,000	64,550,000	58,467,549	34,655,000	122,230,000	60,023,000
73,120,000					
18,416,480	7,965,901	7,313,675	6,899,883	24,507,933	8,483,750
15,739,791					
(89,544,194)				(40,355,628)	
	3,808,978				
<u>114,372,077</u>	<u>76,324,879</u>	<u>65,781,224</u>	<u>41,554,883</u>	<u>115,732,086</u>	<u>68,066,645</u>
<u>\$ 84,527,609</u>	<u>\$ 15,121,446</u>	<u>\$ (29,037,474)</u>	<u>\$ (20,063,392)</u>	<u>\$ 82,361,818</u>	<u>\$ 238,123,603</u>
9.83%	10.04%	10.90%	11.23%	11.98%	0.47%