

MONTHLY FINANCIAL REPORT
For Two Months Ended November 30, 2019
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

**FORT BEND COUNTY, TEXAS
TABLE OF CONTENTS**

	<u>Pages</u>
<u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i-ii
<u>FINANCIAL SECTION</u>	
Basic Financial Statements	
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
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	16
Notes to Required Supplementary Information	17
Other Supplementary Information	
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
<u>STATISTICAL SECTION</u>	
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

May 27, 2020

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

Gentlemen:

The Monthly Unaudited Financial Report for the two months ending November 30, 2019, 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 (Toll Road, Flood Control, and Housing Finance 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,



Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
November 30, 2019

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 120,703,122	\$ 118,376,164
Investments		22,194,810
Receivables:		
Taxes, net	323,227,103	
Grants	22,444,409	
Fees and fines	37,076,011	
Other	5,852,691	
Prepaid items	22,969	
Due from component units	794,192	
Capital assets, not being depreciated	528,646,714	39,542,095
Capital assets, net of accumulated depreciation	1,508,055,307	371,237,325
Total Assets	2,546,822,518	551,350,394
Deferred Outflows of Resources		
Deferred charges - debt refunding	6,983,795	7,800,966
Deferred outflows - pension activities	177,027,288	
Total Deferred Outflows of Resources	184,011,083	7,800,966
Liabilities		
Accounts payable and accrued expenses	18,951,640	
Retainage payable	3,602,240	22,069
Accrued interest payable	1,946,878	1,519,773
Unearned revenues	316,621,651	
Due to primary government		794,192
Due to other governments	819,679	
Long-term Liabilities		
Long-term liabilities due within one-year	32,120,721	7,845,000
Long-term liabilities due in more than one-year	543,181,259	420,080,799
Total OPEB liability	590,472,674	
Net pension liability	96,342,595	
Total Liabilities	1,604,059,337	430,261,833
Deferred Inflows of Resources		
Deferred inflows - pension activities	35,978,505	
Total Deferred Inflows of Resources	35,978,505	
Net Position (Deficit)		
Interim Net Position	1,090,795,759	128,889,527
Total Net Position	\$1,090,795,759	\$ 128,889,527

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Two Months Ended November 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 11,860,183	\$ 1,207,304	\$ 736,475	\$
Financial administration	1,692,892	1,564		
Administration of justice	17,884,610	1,603,754	4,746,986	
Construction and maintenance	9,595,505	485,989	63,349	2,210,288
Health and human services	6,628,414	1,277,812	2,089,221	
Cooperative services	136,864			
Public safety	10,652,860	1,662,141	390,987	
Park and recreation	1,292,457	27,411		
Libraries and education	3,106,972	36,619	1,325	
Capital outlay, interim financial activity	1,715,599			
Internal Service Fund, interim activity	2,656,326			
Interest on long-term debt	32,886		275,650	
Total Primary Government	\$ 67,255,568	\$ 6,302,594	\$ 8,303,993	\$ 2,210,288
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	1,929,214			
FB Grand Parkway Toll Road Authority	1,353,102			
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	6,000			
Total Component Units	\$ 3,288,316	\$	\$	\$

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	
\$ (9,916,404)	
(1,691,328)	
(11,533,870)	
(6,835,879)	
(3,261,381)	
(136,864)	
(8,599,732)	
(1,265,046)	
(3,069,028)	
(1,715,599)	
(2,656,326)	
242,764	
<u>(50,438,693)</u>	
	\$
	(1,929,214)
	(1,353,102)
	(6,000)
	<u>(3,288,316)</u>
1,414,885	
31,313	
1,132,088	406,470
1,353,296	
<u>3,931,582</u>	<u>406,470</u>
(46,507,111)	(2,881,846)
<u>1,137,302,870</u>	<u>131,771,373</u>
<u>\$ 1,090,795,759</u>	<u>\$ 128,889,527</u>

FORT BEND COUNTY, TEXAS

UNAUDITED BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2019

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ (8,378,666)	\$ 10,487,503	\$ 23,086,192	\$ 74,360,463	\$ 99,555,492
Taxes receivable, net	246,846,588	51,790,932		23,061,346	321,698,866
Grants receivable	21,690,796			753,612	22,444,408
Fines and fees receivable	37,076,011				37,076,011
Other receivables	4,949,005	1,938,428	48,931	444,565	7,380,929
Due from other funds	7,019,373		2,209,332	22,447	9,251,152
Due from component units	794,192				794,192
Prepaid items	22,969				22,969
Total Assets	<u>\$ 310,020,268</u>	<u>\$ 64,216,863</u>	<u>\$ 25,344,455</u>	<u>\$ 98,642,433</u>	<u>\$ 498,224,019</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 4,080,677	\$	\$	\$	\$ 4,080,677
Retainage payable	1,084,512		2,336,577	181,151	3,602,240
Due to other funds			2,064,303	8,122,744	10,187,047
Due to other governments	819,679				819,679
Deferred revenue	821,225	1,938,428			2,759,653
Total Liabilities	<u>13,476,191</u>	<u>1,938,428</u>	<u>4,400,880</u>	<u>8,303,895</u>	<u>28,119,394</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	246,846,588	51,790,932		22,247,256	320,884,776
Unavailable revenue-other	37,076,011				37,076,011
Total Deferred Inflows of Resources	<u>283,922,599</u>	<u>51,790,932</u>	<u></u>	<u>22,247,256</u>	<u>357,960,787</u>
Fund Balances:					
Interim Fund Balance	12,621,478	10,487,503	20,943,575	68,091,282	112,143,838
Total Fund Balances	<u>12,621,478</u>	<u>10,487,503</u>	<u>20,943,575</u>	<u>68,091,282</u>	<u>112,143,838</u>
Total Liabilities and Fund Balances	<u>\$ 310,020,268</u>	<u>\$ 64,216,863</u>	<u>\$ 25,344,455</u>	<u>\$ 98,642,433</u>	<u>\$ 498,224,019</u>

FORT BEND COUNTY, TEXAS

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

GOVERNMENTAL FUNDS

For the Two Months Ended November 30, 2019

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes - Property	\$ 1,085,809	\$ 230,990	\$	\$ 98,085	\$ 1,414,884
Taxes - Sales				31,313	31,313
Fees and fines	5,027,460			963,894	5,991,354
Intergovernmental	5,499,124	275,650	311,241	4,712,317	10,798,332
Earnings on investments	215,329	37,428	91,555	777,574	1,121,886
Miscellaneous	863,188		24,900	746,591	1,634,679
Total Revenues	<u>12,690,910</u>	<u>544,068</u>	<u>427,696</u>	<u>7,329,774</u>	<u>20,992,448</u>
Expenditures					
Current:					
General administration	11,308,207			111,527	11,419,734
Financial administration	1,642,079				1,642,079
Administration of justice	12,639,933			3,783,083	16,423,016
Construction and maintenance	1,739,108		655,657	5,725,192	8,119,957
Health and human services	5,475,021		112,983	575,549	6,163,553
Cooperative services	124,273				124,273
Public safety	9,964,699			117,457	10,082,156
Parks and recreation	560,769		408,084		968,853
Libraries and education	2,780,230			2,745	2,782,975
Capital Outlay	3,747,416	806,885	1,206,199	47,508	5,808,008
Debt Service:					
Principal		527,000			527,000
Interest and fiscal charges		32,886			32,886
Total Expenditures	<u>49,981,735</u>	<u>1,366,771</u>	<u>2,382,923</u>	<u>10,363,061</u>	<u>64,094,490</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(37,290,825)</u>	<u>(822,703)</u>	<u>(1,955,227)</u>	<u>(3,033,287)</u>	<u>(43,102,042)</u>
Other Financing Sources (Uses)					
Transfers in				15,242,821	15,242,821
Transfers (out)	(15,169,898)			(72,923)	(15,242,821)
Inception of lease		806,885			806,885
Total Other Financing Sources (Uses)	<u>(15,169,898)</u>	<u>806,885</u>		<u>15,169,898</u>	<u>806,885</u>
Net Change in Fund Balances	(52,460,723)	(15,818)	(1,955,227)	12,136,611	(42,295,157)
Fund Balances, Beginning	<u>65,082,201</u>	<u>10,503,321</u>	<u>22,898,802</u>	<u>55,954,671</u>	<u>154,438,995</u>
Fund Balances, Ending	<u>\$ 12,621,478</u>	<u>\$ 10,487,503</u>	<u>\$ 20,943,575</u>	<u>\$ 68,091,282</u>	<u>\$ 112,143,838</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITIOIN
PROPRIETARY FUNDS
November 30, 2019

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 21,147,627
Due from other funds	938,290
Prepaid items	
Total Current Assets	<u>22,085,917</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	559,546
Total Capital Assets	<u>559,546</u>
Total Assets	<u>22,645,463</u>
Liabilities	
Current Liabilities:	
Benefits payable	8,200,865
Due to other funds	2,395
Total Current Liabilities	<u>8,203,260</u>
Total Liabilities	<u>8,203,260</u>
Net Position	
Interim Net Position	14,442,203
Total Net Position	<u>\$ 14,442,203</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Two Months Ended November 30, 2019

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 7,079,593
Total Operating Revenues	<u>7,079,593</u>
Operating Expenses	
Current operations - general administration	188,167
Benefits provided	9,547,752
Total Operating Expenses	<u>9,735,919</u>
Operating Income (Loss)	(2,656,326)
Non-Operating Revenues	
Earnings on investments	10,204
Total Non-Operating Revenues	<u>10,204</u>
Change in Net Position	(2,646,122)
Net Position -Beginning	<u>17,088,325</u>
Net Position -Ending	<u>\$ 14,442,203</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Two Months Ended November 30, 2019

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 11,654,170
Payment of benefits	(9,547,752)
Payment of general administration expenses	604,958
Net Cash Provided (Used) by Operating Activities	<u>2,711,376</u>
Cash Flows from Investing Activities	
Interest earned on investments	10,204
Net Cash Provided by Investing Activities	<u>10,204</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,721,581
Cash and Cash Equivalents, Beginning of Year	<u>18,426,047</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 21,147,628</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (2,656,326)
Adjustments to operations:	
Depreciation	4,077
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	721,985
(Increase) Decrease in due from other funds	4,298,675
(Increase) Decrease in other receivables	266,070
Increase (Decrease) in due to other funds	67,063
Total adjustments	<u>5,367,702</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 2,711,376</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
November 30, 2019

	Agency Fund
Assets	
Cash and cash equivalents	\$ 53,066,276
Investments	
Miscellaneous receivables	246,323
Total Assets	<u>\$ 53,312,599</u>
Liabilities	
Due to other governments	<u>\$ 53,312,599</u>
Total Liabilities	<u>\$ 53,312,599</u>



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
November 30, 2019

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 8,268	\$ 88,774,394	\$ 29,532,987	\$	\$ 60,515	\$ 118,376,164
Investments		18,695,424	3,499,386			22,194,810
Miscellaneous receivables						-
Capital assets, not being depreciated		33,921,224	5,620,871			39,542,095
Capital assets, net of accumulated depreciation		223,776,343	147,460,982			371,237,325
Total Assets	<u>8,268</u>	<u>365,167,385</u>	<u>186,114,226</u>		<u>60,515</u>	<u>551,350,394</u>
Deferred Outflows of Resources						
Deferred charges - debt refunding		7,800,966				7,800,966
Total Deferred Outflows of Resources		<u>7,800,966</u>				<u>7,800,966</u>
Liabilities and Net Assets						
Liabilities						
Due to primary government		393,148	401,044			794,192
Accrued interest payable		921,423	598,350			1,519,773
Long-term liabilities						
Due within one year		7,845,000				7,845,000
Due in more than one year		250,111,407	169,969,392			420,080,799
Total Liabilities		<u>259,293,047</u>	<u>170,968,786</u>			<u>430,261,833</u>
Net Position (Deficit)						
Interim Net Position	8,268	113,675,304	15,145,440		60,515	128,889,527
Total Net Position (Deficit)	<u>\$ 8,268</u>	<u>\$ 113,675,304</u>	<u>\$ 15,145,440</u>	<u>\$</u>	<u>\$ 60,515</u>	<u>\$ 128,889,527</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Two Months Ended November 30, 2019

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend County Toll Road Authority			
Toll road operations	1,929,214		
Interest on long-term debt			
Total Fort Bend County Toll Road Authority	1,929,214		
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	1,353,102		
Interest on long-term debt			
Total Fort Bend Grand Parkway Toll Road Authority	1,353,102		
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	6,000		
Total Fort Bend County Industrial Development Corporation	6,000		
Total Component Units	\$ 3,288,316	\$	\$

General Revenues:

 Unrestricted earnings on investments

 Miscellaneous

Total General Revenues

 Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

Net (Expense) Revenue and Changes in Net Position

FBC 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
\$	\$	\$	\$	\$	\$
	(1,929,214)				(1,929,214)
	(1,929,214)				(1,929,214)
		(1,353,102)			(1,353,102)
		(1,353,102)			(1,353,102)
				(6,000)	(6,000)
				(6,000)	(6,000)
	(1,929,214)	(1,353,102)		(6,000)	(3,288,316)
29	299,898	106,310		233	406,470
29	299,898	106,310		233	406,470
29	(1,629,316)	(1,246,792)		(5,767)	(2,881,846)
8,239	115,304,620	16,392,232		66,282	131,771,373
\$ 8,268	\$ 113,675,304	\$ 15,145,440	\$	\$ 60,515	\$ 128,889,527



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 Two Months Ended November 30, 2019

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 241,705,904	\$ 241,705,904	\$ 1,055,093	\$ (240,650,811)	0.4%
Fees and fines	33,958,933	33,958,933	3,384,573	(30,574,360)	10.0%
Intergovernmental	7,359,942	7,359,942	1,451,933	(5,908,009)	19.7%
Earnings on investments	4,530,795	4,530,795	215,146	(4,315,649)	4.7%
Miscellaneous	2,898,816	2,898,816	725,409	(2,173,407)	25.0%
Total Revenues	290,454,390	290,454,390	6,832,154	(283,622,236)	2.4%
Expenditures					
Current:					
General administration	58,148,059	58,315,259	7,072,571	51,242,688	12.1%
Financial administration	10,121,762	10,121,762	1,642,079	8,479,683	16.2%
Administration of justice	83,227,428	83,520,227	11,984,195	71,536,032	14.3%
Construction and maintenance	3,746,831	3,746,831	523,789	3,223,042	14.0%
Health and human services	32,942,395	32,888,828	4,415,521	28,473,308	13.4%
Cooperative services	1,167,724	1,167,724	124,273	1,043,451	10.6%
Public safety	54,013,919	54,013,919	7,930,199	46,083,720	14.7%
Parks and recreation	3,721,235	3,721,235	560,769	3,160,465	15.1%
Libraries and education	19,136,549	19,136,549	2,780,230	16,356,318	14.5%
Capital Outlay	1,580,609	1,122,610	512,314	610,296	45.6%
Total Expenditures	267,806,511	267,754,944	37,545,940	230,209,004	14.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,647,879	22,699,446	(30,713,786)	(53,413,232)	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(15,447,898)	(15,447,898)	(15,169,898)	278,000	
Total Other Financing Sources (Uses)	(15,447,898)	(15,447,898)	(15,169,898)	278,000	
Net change in fund balances- budgetary basis	7,199,981	7,251,548	(45,883,684)	(53,135,232)	
Net adjustment to reflect operations in accordance with GAAP (a)			(6,577,039)		
Fund Balances, Beginning	65,082,201	65,082,201	65,082,201		
Fund Balances, Ending	\$ 72,282,182	\$ 72,333,749	\$ 12,621,478	\$ (53,135,232)	

(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.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
	<hr/>	<hr/>	<hr/>
General Fund			
Revenues	\$ 6,832,154	\$ 5,858,755	\$ 12,690,910
Expenditures	37,545,940	12,435,795	49,981,735
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,713,786)	(6,577,039)	(37,290,825)
Transfers in			
Transfers out	(15,169,898)		(15,169,898)
Total Other Financing Sources (Uses)	(15,169,898)		(15,169,898)
Net Changes in Fund Balances	(45,883,684)	(6,577,039)	(52,460,723)
Fund Balances, Beginning			65,082,201
Fund Balances, Ending			\$ 12,621,478



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**

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 Fund 130, 131, 133, 134, 135, 136, 137, 138, 139, 140 and 141.

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.

East Fort Bend County Development Authority

This fund is used to account for the operating activity of the Authority. The detail records for this fund are not maintained by the County.

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
November 30, 2019

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 13,452,834	\$ 9,553,032	\$ 14,489,889	\$ 9,075,074
Taxes receivable, net	814,090			11,619,351
Grants receivable			9,370	
Other receivables			17,881	48,388
Due from other funds				
Total Assets	\$ 14,266,924	\$ 9,553,032	\$ 14,517,140	\$ 20,742,813
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	38,320		885,853	18,556
Due to other governments				
Total Liabilities	38,320		885,853	18,556
Deferred Inflows of Resources				
Unavailable revenue-property taxes				11,619,351
Total Deferred Inflows of Resources				11,619,351
Fund Balances:				
Interim Fund Balance	14,228,604	9,553,032	13,631,287	9,104,906
Total Fund Balances	14,228,604	9,553,032	13,631,287	9,104,906
Total Liabilities and Fund Balances	\$ 14,266,924	\$ 9,553,032	\$ 14,517,140	\$ 20,742,813

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 11,268,294	\$ 1,177,170	\$ 4,574	\$ 28,913	\$ 1,319,803	\$ 564,554
10,627,905					(110,406)
604,879				36,350	905
<u>\$ 22,501,078</u>	<u>\$ 1,177,170</u>	<u>\$ 4,574</u>	<u>\$ 28,913</u>	<u>\$ 1,356,153</u>	<u>\$ 455,053</u>
\$ 181,151	\$	\$	\$	\$	\$
6,693,984				12,058	8,660
<u>6,875,135</u>	<u></u>	<u></u>	<u></u>	<u>12,058</u>	<u>8,660</u>
10,627,905					
<u>10,627,905</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
4,998,038	1,177,170	4,574	28,913	1,344,095	446,393
<u>4,998,038</u>	<u>1,177,170</u>	<u>4,574</u>	<u>28,913</u>	<u>1,344,095</u>	<u>446,393</u>
<u>\$ 22,501,078</u>	<u>\$ 1,177,170</u>	<u>\$ 4,574</u>	<u>\$ 28,913</u>	<u>\$ 1,356,153</u>	<u>\$ 455,053</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
November 30, 2019

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 106,989	\$ 129,931	\$ 55,260	\$ 190,206
Taxes receivable, net				
Grants receivable				
Other receivables		690		
Due from other funds				
Total Assets	<u>\$ 106,989</u>	<u>\$ 130,621</u>	<u>\$ 55,260</u>	<u>\$ 190,206</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	135			
Due to other governments				
Total Liabilities	<u>135</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	<u>106,854</u>	<u>130,621</u>	<u>55,260</u>	<u>190,206</u>
Total Fund Balances	<u>106,854</u>	<u>130,621</u>	<u>55,260</u>	<u>190,206</u>
Total Liabilities and Fund Balances	<u>\$ 106,989</u>	<u>\$ 130,621</u>	<u>\$ 55,260</u>	<u>\$ 190,206</u>

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
\$ 55,047	\$ 4,820	\$ 15,868	\$ 280,030	\$ 3,486,660	\$ 63,721
18				96,929	
<u>\$ 55,065</u>	<u>\$ 4,820</u>	<u>\$ 15,868</u>	<u>\$ 280,030</u>	<u>\$ 3,583,589</u>	<u>\$ 63,721</u>
\$ 16,364	\$	\$	\$ 1,369	\$ 16,316	\$
<u>16,364</u>			<u>1,369</u>	<u>16,316</u>	
<u>38,701</u>	<u>4,820</u>	<u>15,868</u>	<u>278,661</u>	<u>3,567,273</u>	<u>63,721</u>
<u>38,701</u>	<u>4,820</u>	<u>15,868</u>	<u>278,661</u>	<u>3,567,273</u>	<u>63,721</u>
<u>\$ 55,065</u>	<u>\$ 4,820</u>	<u>\$ 15,868</u>	<u>\$ 280,030</u>	<u>\$ 3,583,589</u>	<u>\$ 63,721</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
November 30, 2019

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 835,459	\$ 2,657,372	\$ 18,618	\$ 242,529
Taxes receivable, net				
Grants receivable				
Other receivables			135	
Due from other funds				
Total Assets	<u>\$ 835,459</u>	<u>\$ 2,657,372</u>	<u>\$ 18,753</u>	<u>\$ 242,529</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	9,828	16,192		1,420
Due to other governments				
Total Liabilities	<u>9,828</u>	<u>16,192</u>		<u>1,420</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	<u>825,631</u>	<u>2,641,180</u>	<u>18,753</u>	<u>241,109</u>
Total Fund Balances	<u>825,631</u>	<u>2,641,180</u>	<u>18,753</u>	<u>241,109</u>
Total Liabilities and Fund Balances	<u>\$ 835,459</u>	<u>\$ 2,657,372</u>	<u>\$ 18,753</u>	<u>\$ 242,529</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	\$ 4,101	\$ 909,702	\$ 5,811	\$ 321,198	\$ 61,252
	11,889	237,880			
	22,447				
<u>\$ 409,347</u>	<u>\$ 38,437</u>	<u>\$ 1,147,582</u>	<u>\$ 5,811</u>	<u>\$ 321,198</u>	<u>\$ 61,252</u>
\$	\$	\$ 24,817	\$	\$	\$ 6,560
		24,817			6,560
409,347	38,437	1,122,765	5,811	321,198	54,692
409,347	38,437	1,122,765	5,811	321,198	54,692
<u>\$ 409,347</u>	<u>\$ 38,437</u>	<u>\$ 1,147,582</u>	<u>\$ 5,811</u>	<u>\$ 321,198</u>	<u>\$ 61,252</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
November 30, 2019

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 118,483	\$ 432,614	\$ 1,164,394	\$ 1,854,667
Taxes receivable, net				
Grants receivable				
Other receivables			56,046	187,223
Due from other funds				
Total Assets	\$ 118,483	\$ 432,614	\$ 1,220,440	\$ 2,041,890
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,159	152,366	19,818	198,969
Due to other governments				
Total Liabilities	1,159	152,366	19,818	198,969
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	117,324	280,248	1,200,622	1,842,921
Total Fund Balances	117,324	280,248	1,200,622	1,842,921
Total Liabilities and Fund Balances	\$ 118,483	\$ 432,614	\$ 1,220,440	\$ 2,041,890

* Unavailable as of issuance of this report.

Special Revenue Funds		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$ 2,247	\$	\$ 74,360,463
		23,061,346
		753,612
		444,565
		22,447
<u>\$ 2,247</u>	<u>\$</u>	<u>\$ 98,642,433</u>
\$	\$	\$ 181,151
		8,122,744
		<u>8,303,895</u>
		<u>22,247,256</u>
		<u>22,247,256</u>
<u>2,247</u>		<u>68,091,282</u>
<u>2,247</u>		<u>68,091,282</u>
<u>\$ 2,247</u>	<u>\$</u>	<u>\$ 98,642,433</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the Two Months Ended November 30, 2019

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 49,146
Taxes, sales	31,313			
Fees and fines				94,814
Intergovernmental			37,056	
Earnings on investments	50,167	32,885	46,595	36,014
Miscellaneous			2,187	57,001
Total Revenues	81,480	32,885	85,838	236,975
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			2,361,095	
Construction and maintenance	1,276,906			2,806,451
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	1,276,906		2,361,095	2,806,451
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,195,426)	32,885	(2,275,257)	(2,569,476)
Other Financing Sources (Uses)				
Transfers in			15,169,898	
Transfers (out)				
Total Other Financing Sources (Uses)			15,169,898	
Net change in fund balances	(1,195,426)	32,885	12,894,641	(2,569,476)
Fund Balances, Beginning	15,424,030	9,520,147	736,646	11,674,382
Fund Balances, Ending	\$ 14,228,604	\$ 9,553,032	\$ 13,631,287	\$ 9,104,906

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>
\$ 48,939	\$	\$	\$	\$	\$
73,418				74,958	1,065
214,015	64,306				
42,700	4,067	15	134	4,612	1,738
10,458			246		
<u>389,530</u>	<u>68,373</u>	<u>15</u>	<u>380</u>	<u>79,570</u>	<u>2,803</u>
				59,905	
1,641,835			15,607		
					14,418
32,008					
<u>1,673,843</u>			<u>15,607</u>	<u>59,905</u>	<u>14,418</u>
(1,284,313)	68,373	15	(15,227)	19,665	(11,615)
(1,284,313)	68,373	15	(15,227)	19,665	(11,615)
6,282,351	1,108,797	4,559	44,140	1,324,430	458,008
<u>\$ 4,998,038</u>	<u>\$ 1,177,170</u>	<u>\$ 4,574</u>	<u>\$ 28,913</u>	<u>\$ 1,344,095</u>	<u>\$ 446,393</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Two Months Ended November 30, 2019

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		1,584		
Intergovernmental				
Earnings on investments	380	450	193	
Miscellaneous	1,325			3,429
Total Revenues	1,705	2,034	193	3,429
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	2,745			
Capital Outlay				
Total Expenditures	2,745			
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,040)	2,034	193	3,429
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(1,040)	2,034	193	3,429
Fund Balances, Beginning	107,894	128,587	55,067	186,777
Fund Balances, Ending	\$ 106,854	\$ 130,621	\$ 55,260	\$ 190,206

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				214,197	
	17	56	84,000		210
		268	993		
<u>1,072</u>	<u>17</u>	<u>324</u>	<u>84,993</u>	<u>214,197</u>	<u>210</u>
			11,444	83,805	
3,073		206			
<u>3,073</u>		<u>206</u>	<u>11,444</u>	<u>83,805</u>	
(2,001)	17	118	73,549	130,392	210
<u>(2,001)</u>	<u>17</u>	<u>118</u>	<u>73,549</u>	<u>130,392</u>	<u>210</u>
40,702	4,803	15,750	205,112	3,436,881	63,511
<u>\$ 38,701</u>	<u>\$ 4,820</u>	<u>\$ 15,868</u>	<u>\$ 278,661</u>	<u>\$ 3,567,273</u>	<u>\$ 63,721</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Two Months Ended November 30, 2019

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			146	
Intergovernmental				
Earnings on investments	2,862	9,237		896
Miscellaneous		9,100		
Total Revenues	2,862	18,337	146	896
Expenditures				
Current:				
General administration	16,278			
Financial administration				
Administration of justice		13,565		313
Construction and maintenance				
Health and human services				
Public safety		74,801		15,840
Libraries and education				
Capital Outlay		15,500		
Total Expenditures	16,278	103,866		16,153
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,416)	(85,529)	146	(15,257)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(13,416)	(85,529)	146	(15,257)
Fund Balances, Beginning	839,047	2,726,709	18,607	256,366
Fund Balances, Ending	\$ 825,631	\$ 2,641,180	\$ 18,753	\$ 241,109

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	17	506,336	409	306,947	66,929
	200	515,329	5,402	14,251	161
409,347	217	650,000	5,811	321,198	67,090
	11,042	548,900			12,398
	11,042	548,900			12,398
409,347	(10,825)	1,122,765	5,811	321,198	54,692
409,347	(10,825)	1,122,765	5,811	321,198	54,692
	49,262				
\$ 409,347	\$ 38,437	\$ 1,122,765	\$ 5,811	\$ 321,198	\$ 54,692

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Two Months Ended November 30, 2019

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			126,986	375,654
Intergovernmental	49,944	718,232		2,255,205
Earnings on investments				13,179
Miscellaneous			6,500	475
Total Revenues	<u>49,944</u>	<u>718,232</u>	<u>133,486</u>	<u>2,644,513</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	34,392	411,469	97,473	801,592
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>34,392</u>	<u>411,469</u>	<u>97,473</u>	<u>801,592</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,552	306,763	36,013	1,842,921
Other Financing Sources (Uses)				
Transfers in				72,923
Transfers (out)				(72,923)
Total Other Financing Sources (Uses)				
Net change in fund balances	15,552	306,763	36,013	1,842,921
Fund Balances, Beginning	101,772	(26,515)	1,164,609	
Fund Balances, Ending	<u>\$ 117,324</u>	<u>\$ 280,248</u>	<u>\$ 1,200,622</u>	<u>\$ 1,842,921</u>

* Unavailable as of issuance of this report.

Special Revenue Funds		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$	\$	\$ 98,085
		31,313
		963,894
		4,712,317
7		777,574
		746,591
<u>7</u>		<u>7,329,774</u>
		111,527
		3,783,083
		5,725,192
		575,549
		117,457
		2,745
		47,508
		<u>10,363,061</u>
7		(3,033,287)
		15,242,821
		(72,923)
		<u>15,169,898</u>
7		12,136,611
2,240		55,954,671
<u>\$ 2,247</u>		<u>\$ 68,091,282</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 Two Months Ended November 30, 2019

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 11,358,684	\$ 11,358,684	\$ 49,146	\$ (11,309,538)	0.4%
Fees and fines	7,372,125	7,372,125	94,814	(7,277,311)	1.3%
Intergovernmental	146,351	146,351		(146,351)	0.0%
Earnings on investments	474,293	474,293	36,014	(438,279)	7.6%
Miscellaneous	358,517	358,517	57,001	(301,516)	15.9%
Total Revenues	<u>19,709,970</u>	<u>19,709,970</u>	<u>236,975</u>	<u>(19,472,995)</u>	<u>1.2%</u>
Expenditures					
Current:					
Construction and maintenance	23,615,338	23,615,338	2,806,451	20,808,887	11.9%
Capital Outlay	-	-			#DIV/0!
Total Expenditures	<u>23,615,338</u>	<u>23,615,338</u>	<u>2,806,451</u>	<u>20,808,887</u>	<u>11.9%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(3,905,368)</u>	<u>(3,905,368)</u>	<u>(2,569,476)</u>	<u>1,335,892</u>	
Other Financing Sources (Uses)					
Transfers in					
Total Other Financing Sources (Uses)	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Net change in fund balances-					
budgetary basis	<u>(3,905,368)</u>	<u>(3,905,368)</u>	<u>(2,569,476)</u>	<u>1,335,892</u>	
Net adjustment to reflect					
operations in accordance					
with GAAP (a)					
Fund balances, Beginning	<u>11,674,382</u>	<u>11,674,382</u>	<u>11,674,382</u>		
Fund balances, Ending	<u>\$ 7,769,014</u>	<u>\$ 7,769,014</u>	<u>\$ 9,104,906</u>	<u>\$ 1,335,892</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 236,975	\$	\$ 236,975
Expenditures	2,806,451		2,806,451
Net Changes in Fund Balances	(2,569,476)		(2,569,476)
Fund balances, Beginning			11,674,382
Fund balances, Ending			<u>\$ 9,104,906</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Two Months Ended November 30, 2019

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 9,460,979	\$ 9,460,979	\$ 48,939	\$ (9,412,040)	0.5%
Fees and fines	12,070	12,070	73,418	61,348	608.3%
Intergovernmental	-	-	-	-	
Earnings on investments	376,324	376,324	42,700	(333,624)	11.3%
Miscellaneous	254,971	254,971	10,458	(244,513)	4.1%
Total Revenues	<u>10,104,344</u>	<u>10,104,344</u>	<u>175,515</u>	<u>(9,928,829)</u>	<u>1.7%</u>
Expenditures					
Current:					
Construction and maintenance	9,757,365	9,757,365	1,118,833	8,638,532	11.5%
Capital Outlay	-	-	-	-	#DIV/0!
Total Expenditures	<u>9,757,365</u>	<u>9,757,365</u>	<u>1,118,833</u>	<u>8,638,532</u>	<u>11.5%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>346,979</u>	<u>346,979</u>	<u>(943,318)</u>	<u>(1,290,297)</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>		<u>1,000,000</u>	
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>(1,000,000)</u>		<u>1,000,000</u>	
Net change in fund balances- budgetary basis	<u>(653,021)</u>	<u>(653,021)</u>	<u>(943,318)</u>	<u>(290,297)</u>	
Net adjustment to reflect operations in accordance with GAAP (a)					
			<u>(340,994)</u>		
Fund balances, Beginning	<u>6,282,351</u>	<u>6,282,351</u>	<u>6,282,351</u>		
Fund balances, Ending	<u>\$ 5,629,330</u>	<u>\$ 5,629,330</u>	<u>\$ 4,998,038</u>	<u>\$ (290,297)</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 175,515	\$ 214,015	\$ 389,530
Expenditures	<u>1,118,833</u>	<u>555,010</u>	<u>1,673,843</u>
Net Changes in Fund Balances	<u>(943,318)</u>	<u>(340,994)</u>	<u>(1,284,313)</u>
Fund balances, Beginning			<u>6,282,351</u>
Fund balances, Ending			<u>\$ 4,998,038</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Two Months Ended November 30, 2019

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 52,850,479	\$ 52,850,479	\$ 230,991	\$ (52,619,488)	0.4%
Intergovernmental			275,650	275,650	
Earnings on investments	588,796	588,796	37,428	(551,368)	6.4%
Miscellaneous			-		
Total Revenues	53,439,275	53,439,275	544,068	(52,895,207)	1.0%
Expenditures					
Current:					
Capital Outlay			806,885		
Principal	32,383,566	32,383,566	527,000	31,856,566	1.6%
Interest and fiscal charges	20,909,825	20,909,825	32,886	20,876,939	0.2%
Total Expenditures	53,293,391	53,293,391	1,366,771	52,733,505	2.6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	145,884	145,884	(822,703)	(161,702)	
Other Financing Sources (Uses)					
Transfers in		-	-		
Transfers out					
Inception of lease			806,885		
Issuance of Bonds					
Payment to refunded bond escrow agent					
Total Other Financing Sources (Uses)			806,885		
Net change in fund balances- budgetary basis	145,884	145,884	(15,818)	(161,702)	
Fund balances, Beginning	10,503,321	10,503,321	10,503,321		
Fund balances, Ending	\$ 10,649,205	\$ 10,649,205	\$ 10,487,503	\$ (161,702)	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
November 30, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 10,780,436	\$ 10,367,191	\$ 21,147,627
Due from other funds	773,800	164,490	938,290
Total Current Assets	<u>11,554,236</u>	<u>10,531,681</u>	<u>22,085,917</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	559,546		559,546
Total Capital Assets	<u>559,546</u>		<u>559,546</u>
Total Assets	<u>12,113,782</u>	<u>10,531,681</u>	<u>22,645,463</u>
Liabilities			
Current Liabilities:			
Benefits payable	4,486,978	3,713,887	8,200,865
Due to other funds	2,395		2,395
Total Current Liabilities	<u>4,489,373</u>	<u>3,713,887</u>	<u>8,203,260</u>
Total Liabilities	<u>4,489,373</u>	<u>3,713,887</u>	<u>8,203,260</u>
Net Position			
Interim Net Position	7,624,409	6,817,794	14,442,203
Total Net Position	<u>\$ 7,624,409</u>	<u>\$ 6,817,794</u>	<u>\$ 14,442,203</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Two Months Ended November 30, 2019

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 5,930,287	\$ 1,149,306	\$ 7,079,593
Total Operating Revenues	<u>5,930,287</u>	<u>1,149,306</u>	<u>7,079,593</u>
Operating Expenses			
Current operations - general administration	118,621	69,546	188,167
Benefits provided	<u>8,286,445</u>	<u>1,261,307</u>	<u>9,547,752</u>
Total Operating Expenses	<u>8,405,066</u>	<u>1,330,853</u>	<u>9,735,919</u>
Operating Income (Loss)	(2,474,779)	(181,547)	(2,656,326)
Non-Operating Revenues			
Earnings on investments	<u>10,204</u>	<u> </u>	<u>10,204</u>
Total Non-Operating Revenues	<u>10,204</u>	<u> </u>	<u>10,204</u>
Change in Net Position	(2,464,575)	(181,547)	(2,646,122)
Net Position -Beginning	<u>10,088,984</u>	<u>6,999,341</u>	<u>17,088,325</u>
Net Position -Ending	<u><u>\$ 7,624,409</u></u>	<u><u>\$ 6,817,794</u></u>	<u><u>\$ 14,442,203</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Two Months Ended November 30, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 10,487,277	\$ 1,166,893	\$ 11,654,170
Payment of benefits	(8,286,445)	(1,261,307)	(9,547,752)
Payment of general administration expenses	(604,462)	1,209,420	604,958
Net Cash Provided (Used) by Operating Activities	1,596,370	1,115,006	2,711,376
Cash Flows from Investing Activities:			
Interest earned on investments	10,204		10,204
Net Cash Provided by Investing Activities	10,204		10,204
Net Increase (Decrease) in Cash and Cash Equivalents	1,606,575	1,115,006	2,721,581
Cash and Cash Equivalents, Beginning of Year	9,173,862	9,252,185	18,426,047
Cash and Cash Equivalents, Ending of Period	\$ 10,780,436	\$ 10,367,191	\$ 21,147,628
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (2,474,779)	\$ (181,547)	\$ (2,656,326)
Adjustments to operations:			
Depreciation	4,077		4,077
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		721,985	721,985
(Increase) Decrease in due from other funds	4,298,675		4,298,675
(Increase) Decrease in due from component units	8,003	1,829	9,832
(Increase) Decrease in other receivables	250,312	15,758	266,070
Increase (Decrease) in due to other funds	(489,918)	556,981	67,063
Total adjustments	4,071,149	1,296,553	5,367,702
Net Cash Provided (Used) by Operating Activities	\$ 1,596,370	\$ 1,115,006	\$ 2,711,376



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			
	2011	2012	2013	2014
Governmental activities				
Invested in capital assets, net of related debt	\$ 742,381,602	\$ 778,060,953	\$ 808,054,656	\$ 751,094,000
Restricted	34,045,913	25,297,612	26,557,346	33,701,957
Unrestricted	(58,294,310)	(87,762,987)	(118,726,937)	(173,039,698)
Interim Net Position				
Total governmental activities net position	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>
Primary Government:				
Total primary government net position	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>

Fiscal Year

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Two Months Ended 11/30/19</u>
\$1,237,335,552	\$1,359,940,461	\$ 1,414,937,836	\$1,429,202,714	\$ 1,501,290,567	\$
45,671,162	51,713,877	69,185,967	75,145,128	69,197,307	
(170,725,099)	(199,645,451)	(227,177,418)	(383,995,977)	(432,982,709)	
					<u>1,090,795,759</u>
<u>\$1,112,281,615</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>\$ 1,090,795,759</u>
<u>\$1,112,281,615</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>\$ 1,090,795,759</u>

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

	Fiscal Year			
	2011	2012	2013	2014
Expenses				
Governmental Activities:				
General administration	\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578
Financial administration	9,441,048	8,344,714	8,849,251	9,809,215
Administration of justice	84,507,797	88,819,892	94,210,925	96,510,853
Construction and maintenance	45,632,055	46,468,925	50,078,091	57,430,317
Health and human services	30,104,991	30,677,345	34,630,163	34,976,018
Cooperative services	1,177,426	1,118,341	1,067,104	1,152,222
Public safety	55,315,591	54,954,201	55,866,404	58,412,120
Park and recreation	2,917,574	2,578,555	2,069,935	3,379,366
Libraries and education	14,800,838	15,708,114	16,156,200	17,170,818
Interest on long-term debt	14,887,908	15,037,346	15,536,759	14,836,824
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	\$ 301,581,135	\$ 305,409,687	\$ 320,498,872	\$ 340,856,331
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648
Financial administration	3,988,371	4,695,710	5,762,439	6,497,643
Administration of justice	7,222,932	7,522,930	8,918,247	8,400,556
Construction and maintenance	6,679,429	7,466,798	7,562,523	6,759,102
Health and human services	6,396,645	6,138,679	7,047,993	7,371,859
Public safety	5,621,993	5,642,978	6,140,083	7,125,686
Park and recreation	141,893	183,406	175,619	193,631
Libraries and education	246,699	269,015	279,570	276,634
Operating grants and contributions:				
General administration	5,257,804	4,167,626	3,597,784	3,626,019
Administration of justice	7,719,264	6,821,433	8,311,676	10,213,349
Construction and maintenance	1,381,572	949,663	293,411	372,129
Health and human services	12,506,581	10,899,781	16,191,142	14,782,021
Cooperative services			1,000	200
Public safety	8,623,225	6,252,054	4,758,606	3,932,646
Park and recreation	157,468	104,002	86,260	100,286
Libraries and education	174,204	438,841	64,483	69,806
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	25,214,312	23,872,205	28,068,322	32,683,107
Cooperative services				
Public safety			10,965	357,373
Park and recreation				
Total governmental activities program revenues	\$ 98,386,590	\$ 93,011,110	\$ 107,504,594	\$ 114,585,695

Fiscal Year					Two Months
2015	2016	2017	2018	2019	Ended 11/30/19
\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 11,860,183
9,923,190	10,668,228	11,263,933	10,834,176	12,209,863	1,692,892
97,317,659	106,035,587	115,538,871	117,331,362	135,251,870	17,884,610
80,574,657	78,151,431	124,089,221	158,535,405	126,659,106	9,595,505
36,721,273	43,153,506	47,679,907	49,429,132	55,242,816	6,628,414
1,150,926	1,215,874	1,210,100	1,182,279	1,256,722	136,864
63,537,941	64,704,958	69,963,634	71,090,108	79,077,588	10,652,860
4,133,419	4,545,562	5,217,764	4,116,418	6,236,212	1,292,457
17,638,589	18,446,773	19,285,563	19,954,027	23,395,545	3,106,972
14,108,075	14,960,865	16,192,299	18,187,015	18,036,750	32,886
					1,715,599
					2,656,326
<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 523,959,679</u>	<u>\$ 529,309,191</u>	<u>\$ 67,255,568</u>
\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 1,207,304
7,541,956	8,143,353	7,975,576	8,421,651	8,337,603	1,564
8,485,619	8,700,278	8,566,204	10,085,158	9,264,252	1,603,754
7,078,136	7,121,643	6,547,329	7,164,117	7,573,841	485,989
7,762,002	10,263,992	9,615,495	15,241,132	13,999,882	1,277,812
7,721,948	8,733,631	9,538,600	10,308,635	11,266,833	1,662,141
188,437	158,626	145,150	201,478	219,198	27,411
280,973	288,193	261,257	260,911	269,824	36,619
3,849,997	4,380,173	5,450,961	9,882,516	11,659,519	736,475
10,292,737	10,823,506	10,566,287	9,413,315	10,822,285	4,746,986
1,713,376	390,265	4,678,766	230,570	10,551,347	63,349
16,106,462	18,361,326	18,966,638	19,031,432	33,003,612	2,089,221
350	21,586				
4,427,337	3,994,478	3,760,913	5,118,910	5,382,041	390,987
346,283	98,583	95,821	104,711	230,444	
104,658	46,068	62,278	78,841	56,932	1,325
					275,650
	89,000	175,000			
32,920,374	125,334,640	120,203,650	97,674,810	86,276,517	2,210,288
		15,327			
64,000	28,000				
	1,403,990				
<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 202,316,534</u>	<u>\$ 218,449,018</u>	<u>\$ 16,816,875</u>

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

	Fiscal Year			
	2011	2012	2013	2014
Net (Expense)/Revenue				
Governmental Activities	\$ (203,194,545)	\$ (212,398,577)	\$ (212,994,248)	\$ (226,270,635)
Total primary government net (expense)/revenue	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642
Sales taxes		1,099,103	2,956,560	4,214,553
Earnings on investments	2,925,202	2,584,776	963,652	880,712
Miscellaneous	5,954,640	6,745,855	5,537,404	4,373,699
Special Item - Conveyance of property				
Total governmental activities	<u>205,700,181</u>	<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>
Total primary government	<u>\$ 205,700,181</u>	<u>\$ 209,643,431</u>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>
Change in Net Position				
Governmental Activities	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>
Total primary government	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>

Fiscal Year					
2015	2016	2017	2018	2019	Two Months Ended 11/30/19
<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (310,860,173)</u>	<u>\$ (50,438,693)</u>
<u><u>\$ (257,595,750)</u></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>\$ (50,438,693)</u></u>
\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 1,414,885
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	31,313
904,359	1,761,994	3,460,544	7,033,371	8,005,860	1,132,088
7,138,231	7,520,474	8,503,412	8,301,082	7,626,561	1,353,296
				(7,312,434)	-
<u>278,573,878</u>	<u>286,591,193</u>	<u>307,410,771</u>	<u>322,867,910</u>	<u>328,013,473</u>	<u>3,931,582</u>
<u><u>\$ 278,573,878</u></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>\$ 3,931,582</u></u>
<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ 1,224,765</u>	<u>\$ 17,153,300</u>	<u>\$ (46,507,111)</u>
<u><u>\$ 20,978,128</u></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>\$ (46,507,111)</u></u>

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

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 136,007	\$ 36,826	\$ 1,233,591	\$ 386,965
Restricted		246,021	277,783	209,080
Committed	33,106,759	24,179,874	22,857,602	22,676,941
Unassigned	10,816,215	11,563,846	13,037,646	14,251,514
Interim Fund Balance				
Total General Fund	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>
All Other Governmental Funds				
Nonspendable	\$ 69,379	\$ 54,201	\$ 10,963	\$ 45,408
Restricted	39,683,423	78,702,294	55,371,174	41,583,667
Unassigned	(4,419,144)		(1,663)	(3,169)
Interim Fund Balance				
Total All Other Governmental Funds	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>

Fiscal Year					
2015	2016	2017	2018	2019	Two Months Ended 11/30/19
\$ 359,792	\$ 270,023	\$ 152,920	\$ 39,310	\$ 101,361	
217,488	257,923	3,736,150	3,887,613	4,348,628	
14,766,773	8,278,285	11,792,299	32,390,827	5,298,450	
30,590,003	37,882,243	44,717,250	26,972,412	55,333,762	
<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 65,082,201</u>	<u>12,621,478</u>
					<u>\$ 12,621,478</u>
\$ 44,468	\$ 28,044	\$ 21,314	\$ 45,409	\$ 5,879	
58,412,209	142,212,451	143,745,555	111,570,900	89,228,112	
(1,883)	(12,510)	(127,583)	(201,790)	325,097	
<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 89,559,088</u>	<u>99,522,360</u>
					<u>\$ 99,522,360</u>

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

	Fiscal Year			
	2011	2012	2013	2014
Revenues				
Taxes, property	\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307
Taxes, sales		1,099,103	2,956,559	4,214,553
Fees and fines	37,371,124	39,598,440	44,177,263	45,106,533
Intergovernmental	36,971,987	29,377,233	42,565,592	36,899,095
Earnings on investments	2,798,039	2,451,577	930,273	848,534
Miscellaneous	6,635,261	7,175,498	5,988,682	8,243,270
Total Revenues	281,183,309	279,758,358	304,760,708	318,304,292
Expenditures				
Current:				
General administration	42,352,337	35,704,861	35,700,575	41,478,910
Financial administration	7,176,186	7,221,313	7,180,608	7,891,034
Administration of justice	71,839,346	75,286,042	75,903,798	77,242,153
Construction and maintenance	29,542,425	28,214,027	27,403,230	35,374,943
Health and human services	22,067,744	27,835,260	30,447,359	30,267,231
Cooperative services	986,392	960,392	883,324	944,039
Public safety	44,156,502	45,463,593	44,916,198	46,688,895
Parks and recreation	2,263,590	1,957,044	1,979,888	2,411,558
Libraries and education	12,176,637	13,012,700	13,034,164	13,613,875
Capital Outlay	88,927,796	44,845,672	57,508,193	40,964,586
Debt Service:				
Principal	12,590,000	13,300,000	15,630,000	16,250,000
Interest and fiscal charges	15,528,257	15,571,727	16,745,929	15,893,399
Debt Issuance costs	249,266	541,944	3,650	234,472
Total Expenditures	349,856,478	309,914,575	327,336,916	329,255,095
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)
Other Financing Sources (Uses)				
Transfers in	14,402,786	13,258,127	11,521,941	11,771,144
Transfers (out)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)
Bonds issued		58,220,000		
Inception of lease				
Refunding bonds issued	9,675,000			18,900,000
Premium on refunding bonds issued				
Issuance of debt	784,853	7,326,639		2,202,026
Payments to current refunding bond agent	(10,230,000)			(21,065,913)
Tax notes issued				
Total Other Financing Sources (Uses)	229,853	65,546,639		(2,685,887)
Net Change in Fund Balances	\$ (68,443,316)	\$ 35,390,422	\$ (22,576,208)	\$ (13,636,690)
Debt service as a percentage of noncapital expenditures	10.78%	10.89%	12.00%	11.15%

Fiscal Year					
2015	2016	2017	2018	2019	Two Months Ended 11/30/19
\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 1,414,884
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	31,313
47,803,283	50,231,963	51,736,504	54,687,700	56,771,556	5,991,354
39,904,787	39,673,097	47,734,683	46,630,942	73,767,851	10,798,332
878,980	1,750,631	3,434,897	6,977,865	7,928,027	1,121,886
7,545,715	7,913,682	9,223,274	9,275,553	8,688,396	1,630,516
<u>344,366,239</u>	<u>377,500,730</u>	<u>406,970,399</u>	<u>424,523,269</u>	<u>466,602,337</u>	<u>20,988,285</u>
44,698,720	56,093,978	60,669,054	67,799,061	64,552,332	11,415,571
8,369,921	9,063,587	9,451,425	9,306,005	9,710,496	1,642,079
81,411,531	89,715,917	96,057,172	99,960,008	108,300,831	16,423,016
59,785,401	43,275,592	73,924,220	88,168,071	80,471,847	8,119,957
32,436,431	38,314,627	41,805,244	43,628,300	46,203,981	6,163,553
973,026	1,050,282	1,048,609	1,113,328	1,179,033	124,273
53,652,220	54,393,589	58,152,633	61,416,316	63,721,924	10,082,156
3,051,927	3,307,538	3,701,092	3,576,272	4,304,281	968,853
14,460,419	15,215,877	15,889,947	16,989,644	18,626,830	2,782,975
28,911,628	61,611,363	66,540,199	78,787,370	80,497,157	5,808,008
16,750,000	18,480,000	21,420,000	25,931,000	28,071,000	527,000
14,391,964	15,506,610	18,914,424	22,108,123	22,225,013	32,886
1,207,260	1,316,238	599,813	558,469	355,887	
<u>360,100,448</u>	<u>407,345,198</u>	<u>468,173,832</u>	<u>519,341,967</u>	<u>528,220,612</u>	<u>64,090,327</u>
(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	(43,102,042)
13,517,505	13,780,670	19,734,628	14,559,002	16,290,672	15,242,821
(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(15,242,821)
37,365,000	96,640,000	64,550,000	58,467,549	34,655,000	806,885
108,225,000	73,120,000				
3,944,496	18,416,480	7,965,901	7,313,675	6,899,883	
18,114,658	15,739,791				
(126,676,501)	(89,544,194)				
		3,808,978			
<u>40,972,653</u>	<u>114,372,077</u>	<u>76,324,879</u>	<u>65,781,224</u>	<u>41,554,883</u>	<u>806,885</u>
<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ 15,121,446</u>	<u>\$ (29,037,474)</u>	<u>\$ (20,063,392)</u>	<u>\$ (42,295,157)</u>
9.40%	9.83%	10.04%	10.90%	11.23%	0.96%