

MONTHLY FINANCIAL REPORT
For Eight Months Ended May 31, 2020
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

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December 3, 2020

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

Gentlemen:

The Monthly Unaudited Financial Report for the eight months ending May 31, 2020, 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
May 31, 2020

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 376,816,845	\$ 156,208,727
Investments		5,347,537
Receivables:		
Taxes, net	12,971,650	
Grants	26,190,071	
Fees and fines	37,076,011	
Other	45,381,496	
Prepaid items	43,052	
Due from component units	1,655,996	
Capital assets, not being depreciated	533,408,625	39,542,095
Capital assets, net of accumulated depreciation	1,503,679,181	365,516,244
Total Assets	2,537,222,927	566,614,603
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	21,476,973	
Retainage payable	1,924,602	64,493
Accrued interest payable	1,946,878	1,519,773
Unearned revenues	47,294,007	
Due to primary government		1,655,998
Due to other governments	529,626	
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	515,402,941	412,235,799
Total OPEB liability	590,472,674	
Net pension liability	96,342,595	
Total Liabilities	1,307,511,017	423,321,063
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	1,377,744,488	151,094,506
Total Net Position	\$1,377,744,488	\$ 151,094,506

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Eight Months Ended May 31, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
Governmental Activities:				
General administration	\$ 50,667,747	\$ 6,273,586	\$ 2,703,881	\$
Financial administration	6,755,604	1,809,830		
Administration of justice	78,335,463	5,850,826	10,432,204	
Construction and maintenance	47,074,917	4,879,241	3,644,824	6,414,370
Health and human services	32,269,595	5,050,260	143,481,462	
Cooperative services	803,716			
Public safety	45,769,855	8,150,098	4,105,290	509
Park and recreation	6,090,320	114,232		
Libraries and education	13,012,818	123,791	22,480	
Capital outlay, interim financial activity	20,440,332			
Internal Service Fund, interim activity	7,313,429			
Interest on long-term debt	11,587,439		575,196	
Total Primary Government	<u>\$ 320,121,235</u>	<u>\$ 32,251,864</u>	<u>\$ 164,965,337</u>	<u>\$ 6,414,879</u>
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	7,002,091	22,059,151		
FB Grand Parkway Toll Road Authority	11,746,538	14,322,218		
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	25,250			
Total Component Units	<u>\$ 18,773,879</u>	<u>\$ 36,381,369</u>	<u>\$</u>	<u>\$</u>

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**

\$ (41,690,280)
(4,945,774)
(62,052,433)
(32,136,482)
116,262,127
(803,716)
(33,513,958)
(5,976,088)
(12,866,547)
(20,440,332)
(7,313,429)
(11,012,243)
<u>(116,489,155)</u>

\$
15,057,060
2,575,680
<u>(25,250)</u>
<u>17,607,490</u>

320,995,472	
5,474,386	
3,805,429	1,588,216
26,655,486	127,427
<u>356,930,773</u>	<u>1,715,643</u>
240,441,618	19,323,133
1,137,302,870	131,771,373
<u>\$ 1,377,744,488</u>	<u>\$ 151,094,506</u>

FORT BEND COUNTY, TEXAS
UNAUDITED BALANCE SHEET
GOVERNMENTAL FUNDS
May 31, 2020

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 87,345,368	\$ 21,558,388	\$ 41,617,227	\$ 212,344,173	\$ 362,865,156
Taxes receivable, net	8,885,588	1,169,526		1,260,313	11,315,427
Grants receivable	22,612,650			3,577,421	26,190,071
Fines and fees receivable	37,076,011				37,076,011
Other receivables	2,111,239	41,707,551	65,456	428,091	44,312,337
Due from other funds	15,643,389				15,643,389
Due from component units	1,655,996				1,655,996
Prepaid items	43,052				43,052
Total Assets	\$ 175,373,293	\$ 64,435,465	\$ 41,682,683	\$ 217,609,998	\$ 499,101,439
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 6,600,969	\$	\$	\$	\$ 6,600,969
Accrued payroll	6,675,139				6,675,139
Retainage payable	1,511,751		231,700	181,151	1,924,602
Due to other funds			3,215,558	15,932,770	19,148,328
Due to other governments	529,626				529,626
Deferred revenue	1,293,807	41,707,551			43,001,358
Total Liabilities	16,611,292	41,707,551	3,447,258	16,113,921	77,880,022
Deferred Inflows of Resources					
Unavailable revenue-property taxes	8,885,588	1,169,526		1,260,313	11,315,427
Unavailable revenue-other	37,076,011				37,076,011
Total Deferred Inflows of Resources	45,961,599	1,169,526		1,260,313	48,391,438
Fund Balances:					
Interim Fund Balance	112,800,402	21,558,388	38,235,425	200,235,764	372,829,979
Total Fund Balances	112,800,402	21,558,388	38,235,425	200,235,764	372,829,979
Total Liabilities and Fund Balances	\$ 175,373,293	\$ 64,435,465	\$ 41,682,683	\$ 217,609,998	\$ 499,101,439

FORT BEND COUNTY, TEXAS

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

For the Eight Months Ended May 31, 2020

	<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	\$ 246,823,241	\$ 52,506,670	\$	\$ 21,665,560	\$ 320,995,471
Taxes - Sales				5,474,386	5,474,386
Fees and fines	24,328,796			6,894,451	31,223,247
Intergovernmental	19,574,144	575,196	1,617,541	147,774,796	169,541,677
Earnings on investments	1,786,503	252,193	292,153	1,446,207	3,777,056
Miscellaneous	2,689,009	523,524	21,590,246	2,147,236	26,950,015
Total Revenues	<u>295,201,693</u>	<u>53,857,583</u>	<u>23,499,940</u>	<u>185,402,636</u>	<u>557,961,852</u>
Expenditures					
Current:					
General administration	47,752,860			1,016,711	48,769,571
Financial administration	6,552,528				6,552,528
Administration of justice	56,379,142		6,183	16,419,969	72,805,294
Construction and maintenance	8,640,456		1,516,857	35,390,485	45,547,798
Health and human services	28,432,706		149,015	1,793,536	30,375,257
Cooperative services	753,352				753,352
Public safety	42,971,416			544,035	43,515,451
Parks and recreation	2,240,397		2,607,542		4,847,939
Libraries and education	11,677,062		28,570	17,200	11,722,832
Capital Outlay	26,684,937	3,716,644	3,855,150	1,338,243	35,594,974
Debt Service:					
Principal		31,215,077			31,215,077
Interest and fiscal charges		11,587,439			11,587,439
Total Expenditures	<u>232,084,856</u>	<u>46,519,160</u>	<u>8,163,317</u>	<u>56,520,179</u>	<u>343,287,512</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>63,116,837</u>	<u>7,338,423</u>	<u>15,336,623</u>	<u>128,882,457</u>	<u>214,674,340</u>
Other Financing Sources (Uses)					
Transfers in				15,545,993	15,545,993
Transfers (out)	(15,398,636)			(147,357)	(15,545,993)
Inception of lease		3,716,644			3,716,644
Total Other Financing Sources (Uses)	<u>(15,398,636)</u>	<u>3,716,644</u>		<u>15,398,636</u>	<u>3,716,644</u>
Net Change in Fund Balances	47,718,201	11,055,067	15,336,623	144,281,093	218,390,984
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>\$ 112,800,402</u>	<u>\$ 21,558,388</u>	<u>\$ 38,235,425</u>	<u>\$ 200,235,764</u>	<u>\$ 372,829,979</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
PROPRIETARY FUNDS
May 31, 2020

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 13,951,689
Due from other funds	3,685,548
Prepaid items	
Total Current Assets	<u>17,637,237</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>547,507</u>
Total Capital Assets	<u>547,507</u>
Total Assets	<u>18,184,744</u>
Liabilities	
Current Liabilities:	
Benefits payable	8,200,865
Due to other funds	<u>180,608</u>
Total Current Liabilities	<u>8,381,473</u>
Total Liabilities	<u>8,381,473</u>
Net Position	
Interim Net Position	<u>9,803,271</u>
Total Net Position	<u>\$ 9,803,271</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Eight Months Ended May 31, 2020

	<u>Governmental Activities Internal Service Funds</u>
Operating Revenues	
Charges for services	\$ 33,467,069
Total Operating Revenues	<u>33,467,069</u>
Operating Expenses	
Current operations - general administration	1,374,277
Capital outlay- interim	-
Benefits provided	39,406,220
Total Operating Expenses	<u>40,780,497</u>
Operating Income (Loss)	(7,313,428)
Non-Operating Revenues	
Earnings on investments	28,374
Total Non-Operating Revenues	<u>28,374</u>
Change in Net Position	(7,285,054)
Net Position -Beginning	<u>17,088,325</u>
Net Position -Ending	<u>\$ 9,803,271</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Eight Months Ended May 31, 2020

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 35,773,646
Payment of benefits	(39,406,220)
Payment of general administration expenses	(870,158)
Net Cash Provided (Used) by Operating Activities	<u>(4,502,732)</u>
Cash Flows from Investing Activities	
Interest earned on investments	28,374
Net Cash Provided by Investing Activities	<u>28,374</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(4,474,357)
Cash and Cash Equivalents, Beginning of Year	<u>18,426,047</u>
Cash and Cash Equivalents, End of Period	<u>\$ 13,951,690</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (7,313,428)
Adjustments to operations:	
Depreciation	16,116
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	721,985
(Increase) Decrease in due from other funds	2,030,675
(Increase) Decrease in other receivables	266,070
Increase (Decrease) in due to other funds	(233,982)
Total adjustments	<u>2,810,696</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (4,502,732)</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
May 31, 2020

	Agency Fund
Assets	
Cash and cash equivalents	\$ 37,639,241
Investments	
Miscellaneous receivables	<u>261,530</u>
Total Assets	<u><u>\$ 37,900,771</u></u>
 Liabilities	
Due to other governments	<u>\$ 37,900,771</u>
Total Liabilities	<u><u>\$ 37,900,771</u></u>



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
May 31, 2020

	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	\$ 8,324	\$ 116,208,137	\$ 39,950,640	\$	\$ 41,626	\$ 156,208,727
Investments		5,347,537				5,347,537
Miscellaneous receivables						-
Capital assets, not being depreciated		33,921,224	5,620,871			39,542,095
Capital assets, net of accumulated depreciation		220,165,912	145,350,332			365,516,244
Total Assets	<u>8,324</u>	<u>375,642,810</u>	<u>190,921,843</u>		<u>41,626</u>	<u>566,614,603</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		680,650	975,348			1,655,998
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		242,266,407	169,969,392			412,235,799
Total Liabilities		<u>251,739,557</u>	<u>171,581,506</u>			<u>423,321,063</u>
Net Position (Deficit)						
Interim Net Position	8,324	131,704,219	19,340,337		41,626	151,094,506
Total Net Position (Deficit)	<u>\$ 8,324</u>	<u>\$ 131,704,219</u>	<u>\$ 19,340,337</u>	<u>\$</u>	<u>\$ 41,626</u>	<u>\$ 151,094,506</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Eight Months Ended May 31, 2020

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	1,468,029	22,059,151	
Interest on long-term debt	5,534,062		
Total Fort Bend County Toll Road Authority	<u>7,002,091</u>	<u>22,059,151</u>	_____
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	8,156,438	14,322,218	
Interest on long-term debt	3,590,100		
Total Fort Bend Grand Parkway Toll Road Authority	<u>11,746,538</u>	<u>14,322,218</u>	_____
Fort Bend County Housing Finance Corporation *			
General administration	_____	_____	_____
Total Fort Bend County Housing Finance Corporation	_____	_____	_____
Fort Bend County Industrial Development Corporation			
General administration	25,250		
Total Fort Bend County Industrial Development Corporation	<u>25,250</u>	_____	_____
Total Component Units	<u>\$ 18,773,879</u>	<u>\$ 36,381,369</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

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
\$	\$	\$	\$	\$	\$
	20,591,122				20,591,122
	(5,534,062)				(5,534,062)
	15,057,060				15,057,060
		6,165,780			6,165,780
		(3,590,100)			(3,590,100)
		2,575,680			2,575,680
				(25,250)	(25,250)
				(25,250)	(25,250)
	15,057,060	2,575,680		(25,250)	17,607,490
85	1,215,112	372,425		594	1,588,216
	127,427				127,427
85	1,342,539	372,425		594	1,715,643
85	16,399,599	2,948,105		(24,656)	19,323,133
8,239	115,304,620	16,392,232		66,282	131,771,373
\$ 8,324	\$ 131,704,219	\$ 19,340,337	\$	\$ 41,626	\$ 151,094,506



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 Eight Months Ended May 31, 2020

	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	\$ 239,840,972	\$ (1,864,933)	99.2%
Fees and fines	33,958,933	34,098,926	16,734,936	(17,363,990)	49.1%
Intergovernmental	7,359,942	7,359,942	4,383,899	(2,976,043)	59.6%
Earnings on investments	4,530,795	4,530,795	1,786,503	(2,744,292)	39.4%
Miscellaneous	2,898,816	3,105,218	2,241,169	(864,049)	72.2%
Total Revenues	290,454,390	290,800,785	264,987,479	(25,813,306)	91.1%
Expenditures					
Current:					
General administration	58,148,059	56,168,140	37,662,143	18,505,997	67.1%
Financial administration	10,121,762	10,096,432	6,552,528	3,543,904	64.9%
Administration of justice	83,227,428	82,891,071	53,417,252	29,473,820	64.4%
Construction and maintenance	3,746,831	3,718,205	2,405,084	1,313,121	64.7%
Health and human services	32,942,395	32,536,073	19,306,674	13,229,399	59.3%
Cooperative services	1,167,724	1,144,331	753,352	390,979	65.8%
Public safety	54,013,919	53,669,139	33,560,001	20,109,139	62.5%
Parks and recreation	3,721,235	3,654,394	2,208,997	1,445,397	60.4%
Libraries and education	19,136,549	18,534,753	11,677,062	6,857,690	63.0%
Capital Outlay	1,580,609	1,937,397	885,324	1,052,073	45.7%
Total Expenditures	267,806,511	264,349,935	168,428,417	95,921,518	63.7%
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,647,879	26,450,850	96,559,063	70,108,213	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(15,447,898)	(15,413,636)	(15,398,636)	15,000	
Total Other Financing Sources (Uses)	(15,447,898)	(15,413,636)	(15,398,636)	15,000	
Net change in fund balances- budgetary basis	7,199,981	11,037,214	81,160,426	70,123,212	
Net adjustment to reflect operations in accordance with GAAP (a)			(33,442,226)		
Fund Balances, Beginning	65,082,201	65,082,201	65,082,201		
Fund Balances, Ending	\$ 72,282,182	\$ 76,119,415	\$ 112,800,402	\$ 70,123,212	

(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	\$ 264,987,479	\$ 30,214,214	\$ 295,201,693
Expenditures	168,428,417	63,656,440	232,084,856
Excess (Deficiency) of Revenues Over (Under) Expenditures	96,559,063	(33,442,226)	63,116,837
Transfers in			
Transfers out	(15,398,636)	<hr/>	(15,398,636)
Total Other Financing Sources (Uses)	(15,398,636)	<hr/>	(15,398,636)
Net Changes in Fund Balances	81,160,426	(33,442,226)	47,718,201
Fund Balances, Beginning			65,082,201
Fund Balances, Ending			<u><u>\$ 112,800,402</u></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 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.

CARES Act Fund

This fund is used to account for federal funds distributed to the County to provide fast and direct economic assistance for American workers and families, small businesses and reserves jobs for industries. This fund includes Fund 990.

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
May 31, 2020

	<u>Special Revenue Funds</u>			
	<u>FBC Assistance Districts</u>	<u>FBC ESD 100 Agreement</u>	<u>Juvenile Operations</u>	<u>Road and Bridge</u>
Assets				
Cash and cash equivalents	\$ 14,283,689	\$ 3,537,866	\$ 7,742,603	\$ 17,477,277
Taxes receivable, net				848,836
Grants receivable			28,412	
Other receivables			1,150	28,984
Due from other funds				
Total Assets	<u>\$ 14,283,689</u>	<u>\$ 3,537,866</u>	<u>\$ 7,772,165</u>	<u>\$ 18,355,097</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	103,352		1,872,719	1,381,327
Total Liabilities	<u>103,352</u>		<u>1,872,719</u>	<u>1,381,327</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				848,836
Total Deferred Inflows of Resources				<u>848,836</u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Interim Fund Balance	14,180,337	3,537,866	5,899,446	16,124,934
Total Fund Balances	<u>14,180,337</u>	<u>3,537,866</u>	<u>5,899,446</u>	<u>16,124,934</u>
Total Liabilities and Fund Balances	<u>\$ 14,283,689</u>	<u>\$ 3,537,866</u>	<u>\$ 7,772,165</u>	<u>\$ 18,355,097</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>
\$ 17,285,658 411,477 3,454,450	\$ 1,185,197	\$ 4,606	\$ 51,715	\$ 1,325,831	\$ 453,804
				26,320	(921)
<u>\$ 21,151,585</u>	<u>\$ 1,185,197</u>	<u>\$ 4,606</u>	<u>\$ 51,715</u>	<u>\$ 1,352,151</u>	<u>\$ 452,883</u>
\$ 181,151 11,422,160 11,603,311				\$ 24,028 24,028	\$ 1,602 1,602
411,477 411,477					
9,136,797 9,136,797	1,185,197 1,185,197	4,606 4,606	51,715 51,715	1,328,123 1,328,123	451,281 451,281
<u>\$ 21,151,585</u>	<u>\$ 1,185,197</u>	<u>\$ 4,606</u>	<u>\$ 51,715</u>	<u>\$ 1,352,151</u>	<u>\$ 452,883</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
May 31, 2020

	Special Revenue Funds			
	<u>Library Donations</u>	<u>Probate Court Training</u>	<u>Juvenile Alert Program</u>	<u>Juvenile Probation Special</u>
Assets				
Cash and cash equivalents	\$ 114,528	\$ 135,598	\$ 55,637	\$ 198,031
Taxes receivable, net				
Grants receivable				
Other receivables		920		
Due from other funds				
Total Assets	<u>\$ 114,528</u>	<u>\$ 136,518</u>	<u>\$ 55,637</u>	<u>\$ 198,031</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	<u>256</u>			
Total Liabilities	<u>256</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Interim Fund Balance	<u>114,272</u>	<u>136,518</u>	<u>55,637</u>	<u>198,031</u>
Total Fund Balances	<u>114,272</u>	<u>136,518</u>	<u>55,637</u>	<u>198,031</u>
Total Liabilities and Fund Balances	<u>\$ 114,528</u>	<u>\$ 136,518</u>	<u>\$ 55,637</u>	<u>\$ 198,031</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
\$ 43,588	\$ 4,682	\$ 10,494	\$ 243,133	\$ 3,634,289	\$ 102,669
12				102,764	
<u>\$ 43,600</u>	<u>\$ 4,682</u>	<u>\$ 10,494</u>	<u>\$ 243,133</u>	<u>\$ 3,737,053</u>	<u>\$ 102,669</u>
\$	\$	\$	\$	\$	\$
			1,810	24,010	1,275
			1,810	24,010	1,275
<u>43,600</u>	<u>4,682</u>	<u>10,494</u>	<u>241,323</u>	<u>3,713,043</u>	<u>101,394</u>
<u>43,600</u>	<u>4,682</u>	<u>10,494</u>	<u>241,323</u>	<u>3,713,043</u>	<u>101,394</u>
<u>\$ 43,600</u>	<u>\$ 4,682</u>	<u>\$ 10,494</u>	<u>\$ 243,133</u>	<u>\$ 3,737,053</u>	<u>\$ 102,669</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
May 31, 2020

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 833,366	\$ 3,141,440	\$ 19,140	\$ 296,289
Taxes receivable, net				
Grants receivable				
Other receivables			11	
Due from other funds				
Total Assets	<u>\$ 833,366</u>	<u>\$ 3,141,440</u>	<u>\$ 19,151</u>	<u>\$ 296,289</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	<u>242,234</u>	<u>9,026</u>		
Total Liabilities	<u>242,234</u>	<u>9,026</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Interim Fund Balance	<u>591,132</u>	<u>3,132,414</u>	<u>19,151</u>	<u>296,289</u>
Total Fund Balances	<u>591,132</u>	<u>3,132,414</u>	<u>19,151</u>	<u>296,289</u>
Total Liabilities and Fund Balances	<u>\$ 833,366</u>	<u>\$ 3,141,440</u>	<u>\$ 19,151</u>	<u>\$ 296,289</u>

Special Revenue Funds

<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE 3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>	<u>Local Law Enforcement Block Grants</u>
\$ 409,347	\$ 216,319	\$ 1,102,880	\$ 1,375	\$ 332,054	\$ 31,588
	15,568	78,991			
<u>\$ 409,347</u>	<u>\$ 231,887</u>	<u>\$ 1,181,871</u>	<u>\$ 1,375</u>	<u>\$ 332,054</u>	<u>\$ 31,588</u>
\$	\$	\$	\$	\$	\$
	1,629	34,639			3,154
	1,629	34,639			3,154
<u>409,347</u>	<u>230,258</u>	<u>1,147,232</u>	<u>1,375</u>	<u>332,054</u>	<u>28,434</u>
<u>409,347</u>	<u>230,258</u>	<u>1,147,232</u>	<u>1,375</u>	<u>332,054</u>	<u>28,434</u>
<u>\$ 409,347</u>	<u>\$ 231,887</u>	<u>\$ 1,181,871</u>	<u>\$ 1,375</u>	<u>\$ 332,054</u>	<u>\$ 31,588</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
May 31, 2020

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 79,294	\$ 532,113	\$ 1,150,562	\$ 1,965,238
Taxes receivable, net				
Grants receivable				
Other receivables			81,198	187,653
Due from other funds				
Total Assets	\$ 79,294	\$ 532,113	\$ 1,231,760	\$ 2,152,891
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	470	308,950	24,200	240,485
Total Liabilities	470	308,950	24,200	240,485
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Interim Fund Balance	78,824	223,163	1,207,560	1,912,406
Total Fund Balances	78,824	223,163	1,207,560	1,912,406
Total Liabilities and Fund Balances	\$ 79,294	\$ 532,113	\$ 1,231,760	\$ 2,152,891

* Unavailable as of issuance of this report.

Special Revenue Funds

Fort Bend County Historical Commission	CARES Act Fund	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$ 7,073	\$ 134,335,200	\$	\$ 212,344,173
			1,260,313
			3,577,421
			428,091
<u>\$ 7,073</u>	<u>\$ 134,335,200</u>	<u>\$</u>	<u>\$ 217,609,998</u>
\$	\$	\$	\$ 181,151
	235,444		15,932,770
	235,444		16,113,921
			1,260,313
			1,260,313
<u>7,073</u>	<u>134,099,756</u>		<u>200,235,764</u>
<u>7,073</u>	<u>134,099,756</u>		<u>200,235,764</u>
<u>\$ 7,073</u>	<u>\$ 134,335,200</u>	<u>\$</u>	<u>\$ 217,609,998</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eight Months Ended May 31, 2020

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 11,171,637
Taxes, sales	5,474,386			
Fees and fines				3,657,802
Intergovernmental		947,714	113,611	142,901
Earnings on investments	143,447	70,005	136,546	174,957
Miscellaneous			30,185	306,681
Total Revenues	<u>5,617,833</u>	<u>1,017,719</u>	<u>280,342</u>	<u>15,453,978</u>
Expenditures				
Current:				
General administration				
Administration of justice			10,105,405	
Construction and maintenance	6,749,887	7,000,000		10,908,485
Health and human services				
Public safety				
Libraries and education				
Capital Outlay	<u>111,639</u>		<u>182,035</u>	<u>94,941</u>
Total Expenditures	<u>6,861,526</u>	<u>7,000,000</u>	<u>10,287,440</u>	<u>11,003,426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,243,693)	(5,982,281)	(10,007,098)	4,450,552
Other Financing Sources (Uses)				
Transfers in			15,169,898	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>15,169,898</u>	
Net change in fund balances	(1,243,693)	(5,982,281)	5,162,800	4,450,552
Fund Balances, Beginning	<u>15,424,030</u>	<u>9,520,147</u>	<u>736,646</u>	<u>11,674,382</u>
Fund Balances, Ending	<u>\$ 14,180,337</u>	<u>\$ 3,537,866</u>	<u>\$ 5,899,446</u>	<u>\$ 16,124,934</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 10,493,923	\$	\$	\$	\$	\$
99,708				274,782	46,957
3,597,408	64,306				110,406
167,813	12,094	47	373	13,701	5,482
36,617			47,524		
<u>14,395,469</u>	<u>76,400</u>	<u>47</u>	<u>47,897</u>	<u>288,483</u>	<u>162,845</u>
10,732,113				284,790	
			40,322		107,952
808,910					61,620
<u>11,541,023</u>			<u>40,322</u>	<u>284,790</u>	<u>169,572</u>
2,854,446	76,400	47	7,575	3,693	(6,727)
2,854,446	76,400	47	7,575	3,693	(6,727)
6,282,351	1,108,797	4,559	44,140	1,324,430	458,008
<u>\$ 9,136,797</u>	<u>\$ 1,185,197</u>	<u>\$ 4,606</u>	<u>\$ 51,715</u>	<u>\$ 1,328,123</u>	<u>\$ 451,281</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Eight Months Ended May 31, 2020

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		6,583		
Intergovernmental				
Earnings on investments	1,098	1,348	570	
Miscellaneous	22,480			11,254
Total Revenues	23,578	7,931	570	11,254
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	17,200			
Capital Outlay				
Total Expenditures	17,200			
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	6,378	7,931	570	11,254
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	6,378	7,931	570	11,254
Fund Balances, Beginning	107,894	128,587	55,067	186,777
Fund Balances, Ending	\$ 114,272	\$ 136,518	\$ 55,637	\$ 198,031

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
\$	\$	\$	\$	\$	\$
4,823				832,724	
8,295			84,000		
	49	149	2,811		30,785
		4,998			7,098
<u>13,118</u>	<u>49</u>	<u>5,147</u>	<u>86,811</u>	<u>832,724</u>	<u>37,883</u>
10,220		10,403	50,600	556,562	
	170				
<u>10,220</u>	<u>170</u>	<u>10,403</u>	<u>50,600</u>	<u>556,562</u>	
2,898	(121)	(5,256)	36,211	276,162	37,883
2,898	(121)	(5,256)	36,211	276,162	37,883
40,702	4,803	15,750	205,112	3,436,881	63,511
<u>\$ 43,600</u>	<u>\$ 4,682</u>	<u>\$ 10,494</u>	<u>\$ 241,323</u>	<u>\$ 3,713,043</u>	<u>\$ 101,394</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Eight Months Ended May 31, 2020

	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			544	
Intergovernmental		19,326		56,607
Earnings on investments	8,398	28,385		2,681
Miscellaneous	153,036	855,317		
Total Revenues	<u>161,434</u>	<u>903,028</u>	<u>544</u>	<u>59,288</u>
Expenditures				
Current:				
General administration	409,349			
Administration of justice		59,473		1,105
Construction and maintenance				
Health and human services				
Public safety		358,752		18,260
Libraries and education				
Capital Outlay		<u>79,098</u>		
Total Expenditures	<u>409,349</u>	<u>497,323</u>		<u>19,365</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(247,915)	405,705	544	39,923
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(247,915)	405,705	544	39,923
Fund Balances, Beginning	<u>839,047</u>	<u>2,726,709</u>	<u>18,607</u>	<u>256,366</u>
Fund Balances, Ending	<u>\$ 591,132</u>	<u>\$ 3,132,414</u>	<u>\$ 19,151</u>	<u>\$ 296,289</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	15,666	1,429,939		315,583	86,930
	572	515,329	427	16,471	405
	6,300	650,000	5,402		
<u>409,347</u>	<u>22,538</u>	<u>2,595,268</u>	<u>5,829</u>	<u>332,054</u>	<u>87,335</u>
	65,280	1,448,036	4,454		58,901
	<u>65,280</u>	<u>1,448,036</u>	<u>4,454</u>		<u>58,901</u>
409,347	(42,742)	1,147,232	1,375	332,054	28,434
	223,738				
	<u>223,738</u>				
409,347	180,996	1,147,232	1,375	332,054	28,434
	49,262				
<u>\$ 409,347</u>	<u>\$ 230,258</u>	<u>\$ 1,147,232</u>	<u>\$ 1,375</u>	<u>\$ 332,054</u>	<u>\$ 28,434</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Eight Months Ended May 31, 2020

	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			495,260	1,475,268
Intergovernmental	74,391	1,970,071		4,065,901
Earnings on investments				39,425
Miscellaneous			8,000	2,344
Total Revenues	<u>74,391</u>	<u>1,970,071</u>	<u>503,260</u>	<u>5,582,938</u>
Expenditures				
Current:				
General administration				
Administration of justice	97,339	1,720,393	460,309	3,670,532
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>97,339</u>	<u>1,720,393</u>	<u>460,309</u>	<u>3,670,532</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,948)	249,678	42,951	1,912,406
Other Financing Sources (Uses)				
Transfers in				147,357
Transfers (out)				(147,357)
Total Other Financing Sources (Uses)				
Net change in fund balances	(22,948)	249,678	42,951	1,912,406
Fund Balances, Beginning	<u>101,772</u>	<u>(26,515)</u>	<u>1,164,609</u>	<u></u>
Fund Balances, Ending	<u>\$ 78,824</u>	<u>\$ 223,163</u>	<u>\$ 1,207,560</u>	<u>\$ 1,912,406</u>

* Unavailable as of issuance of this report.

Special Revenue Funds

Fort Bend County Historical Commission	CARES Act Fund	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$	\$	\$	\$ 21,665,560
			5,474,386
			6,894,451
	134,262,394		147,774,796
33	72,806		1,446,207
			2,147,236
<u>33</u>	<u>134,335,200</u>		<u>185,402,636</u>
200			1,016,711
			16,419,969
			35,390,485
	235,444		1,793,536
			544,035
			17,200
			1,338,243
<u>200</u>	<u>235,444</u>		<u>56,520,179</u>
(167)	134,099,756		128,882,457
5,000			15,545,993
			(147,357)
<u>5,000</u>			<u>15,398,636</u>
4,833	134,099,756		144,281,093
2,240			55,954,671
<u>\$ 7,073</u>	<u>\$ 134,099,756</u>		<u>\$ 200,235,764</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 Eight Months Ended May 31, 2020

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 11,358,684	\$ 11,358,684	\$ 11,171,637	\$ (187,047)	98.4%
Fees and fines	7,372,125	7,372,125	3,657,802	(3,714,323)	49.6%
Intergovernmental	146,351	146,351	142,901	(3,450)	97.6%
Earnings on investments	474,293	474,293	174,957	(299,336)	36.9%
Miscellaneous	358,517	358,517	306,681	(51,836)	85.5%
Total Revenues	19,709,970	19,709,970	15,453,978	(4,255,992)	78.4%
Expenditures					
Current:					
Construction and maintenance	23,615,338	22,548,190	10,908,485	11,639,705	48.4%
Capital Outlay	-	151,359	94,941	56,418	62.7%
Total Expenditures	23,615,338	22,699,549	11,003,425	11,696,124	48.5%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,905,368)	(2,989,579)	4,450,553	7,440,132	
Other Financing Sources (Uses)					
Transfers in					
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	(3,905,368)	(2,989,579)	4,450,553	7,440,132	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	11,674,382	11,674,382	11,674,382		
Fund balances, Ending	\$ 7,769,014	\$ 8,684,803	\$ 16,124,935	\$ 7,440,132	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 15,453,978	\$	\$ 15,453,978
Expenditures	11,003,425		11,003,425
Net Changes in Fund Balances	4,450,553		4,450,553
Fund balances, Beginning			11,674,382
Fund balances, Ending			\$ 16,124,935

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Eight Months Ended May 31, 2020

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 9,460,979	\$ 9,460,979	\$ 10,493,923	\$ 1,032,945	110.9%
Fees and fines	12,070	12,070	99,708	87,638	826.1%
Intergovernmental	-	-	3,597,408	3,597,408	
Earnings on investments	376,324	376,324	167,813	(208,511)	44.6%
Miscellaneous	254,971	254,971	36,617	(218,354)	14.4%
Total Revenues	10,104,344	10,104,344	14,395,469	4,291,126	142.5%
Expenditures					
Current:					
Construction and maintenance	9,757,365	9,214,625	5,151,045	4,063,580	55.9%
Capital Outlay	-	-	4,436,705	(4,436,705)	#DIV/0!
Total Expenditures	9,757,365	9,214,625	9,587,749	(373,125)	104.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	346,979	889,719	4,807,720	3,918,001	
Other Financing Sources (Uses)					
Transfers out	(1,000,000)	(1,000,000)		1,000,000	
Total Other Financing Sources (Uses)	(1,000,000)	(1,000,000)		1,000,000	
Net change in fund balances- budgetary basis	(653,021)	(110,281)	4,807,720	4,918,001	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,953,273)		
Fund balances, Beginning	6,282,351	6,282,351	6,282,351		
Fund balances, Ending	\$ 5,629,330	\$ 6,172,070	\$ 9,136,797	\$ 4,918,001	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 14,395,469	\$	\$ 14,395,469
Expenditures	9,587,749	1,953,273	11,541,023
Net Changes in Fund Balances	4,807,720	(1,953,273)	2,854,446
Fund balances, Beginning			6,282,351
Fund balances, Ending			\$ 9,136,797

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Eight Months Ended May 31, 2020

	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	\$ 52,506,670	\$ (343,809)	99.3%
Intergovernmental			575,196	575,196	
Earnings on investments	588,796	588,796	252,193	(336,603)	42.8%
Miscellaneous			523,524	523,524	
Total Revenues	53,439,275	53,439,275	53,857,583	418,308	100.8%
Expenditures					
Current:					
Capital Outlay			3,716,644		
Principal	32,383,566	32,383,566	31,215,077	1,168,489	96.4%
Interest and fiscal charges	20,909,825	20,909,825	11,587,439	9,322,386	55.4%
Total Expenditures	53,293,391	53,293,391	46,519,160	10,490,875	87.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	145,884	145,884	7,338,423	10,909,183	
Other Financing Sources (Uses)					
Transfers in		-	-		
Transfers out					
Inception of lease			3,716,644		
Issuance of Bonds					
Payment to refunded bond escrow agent					
Total Other Financing Sources (Uses)			3,716,644		
Net change in fund balances- budgetary basis	145,884	145,884	11,055,067	10,909,183	
Fund balances, Beginning	10,503,321	10,503,321	10,503,321		
Fund balances, Ending	\$ 10,649,205	\$ 10,649,205	\$ 21,558,388	\$ 10,909,183	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)****INTERNAL SERVICE FUNDS****May 31, 2020**

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 4,502,922	\$ 9,448,767	\$ 13,951,689
Due from other funds	3,041,800	643,748	3,685,548
Total Current Assets	<u>7,544,722</u>	<u>10,092,515</u>	<u>17,637,237</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	547,507		547,507
Total Capital Assets	<u>547,507</u>		<u>547,507</u>
Total Assets	<u>8,092,229</u>	<u>10,092,515</u>	<u>18,184,744</u>
Liabilities			
Current Liabilities:			
Benefits payable	4,486,978	3,713,887	8,200,865
Due to other funds	179,092	1,516	180,608
Total Current Liabilities	<u>4,666,070</u>	<u>3,715,403</u>	<u>8,381,473</u>
Total Liabilities	<u>4,666,070</u>	<u>3,715,403</u>	<u>8,381,473</u>
Net Position			
Interim Net Position	3,426,159	6,377,112	9,803,271
Total Net Position	<u>\$ 3,426,159</u>	<u>\$ 6,377,112</u>	<u>\$ 9,803,271</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Eight Months Ended May 31, 2020

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 28,786,809	\$ 4,680,260	\$ 33,467,069
Total Operating Revenues	<u>28,786,809</u>	<u>4,680,260</u>	<u>33,467,069</u>
Operating Expenses			
Current operations - general administration	814,186	560,091	1,374,277
Capital outlay- interim			
Benefits provided	34,663,822	4,742,398	39,406,220
Total Operating Expenses	<u>35,478,008</u>	<u>5,302,489</u>	<u>40,780,497</u>
Operating Income (Loss)	(6,691,199)	(622,229)	(7,313,428)
Non-Operating Revenues			
Earnings on investments	28,374		28,374
Total Non-Operating Revenues	<u>28,374</u>		<u>28,374</u>
Change in Net Position	(6,662,825)	(622,229)	(7,285,054)
Net Position -Beginning	<u>10,088,984</u>	<u>6,999,341</u>	<u>17,088,325</u>
Net Position -Ending	<u>\$ 3,426,159</u>	<u>\$ 6,377,112</u>	<u>\$ 9,803,271</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Eight Months Ended May 31, 2020

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 31,075,799	\$ 4,697,847	\$ 35,773,646
Payment of benefits	(34,663,822)	(4,742,398)	(39,406,220)
Payment of general administration expenses	(1,111,291)	241,133	(870,158)
Net Cash Provided (Used) by Operating Activities	<u>(4,699,314)</u>	<u>196,582</u>	<u>(4,502,732)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	28,374		28,374
Net Cash Provided by Investing Activities	<u>28,374</u>		<u>28,374</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(4,670,939)	196,582	(4,474,357)
Cash and Cash Equivalents, Beginning of Year	<u>9,173,862</u>	<u>9,252,185</u>	<u>18,426,047</u>
Cash and Cash Equivalents, Ending of Period	<u>\$ 4,502,922</u>	<u>\$ 9,448,767</u>	<u>\$ 13,951,690</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (6,691,199)	\$ (622,229)	\$ (7,313,428)
Adjustments to operations:			
Depreciation	16,116		16,116
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		721,985	721,985
(Increase) Decrease in due from other funds	2,030,675		2,030,675
(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	(313,221)	79,239	(233,982)
Total adjustments	<u>1,991,885</u>	<u>818,811</u>	<u>2,810,696</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (4,699,314)</u>	<u>\$ 196,582</u>	<u>\$ (4,502,732)</u>



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	\$ 718,133,205	\$ 715,595,578	\$ 715,885,065	\$ 611,756,259
Primary Government:				
Total primary government net position	\$ 718,133,205	\$ 715,595,578	\$ 715,885,065	\$ 611,756,259

Fiscal Year

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Eight Months Ended 5/31/20</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>1,377,744,488</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>\$ 1,377,744,488</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>\$ 1,377,744,488</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	<u>\$ 301,581,135</u>	<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>
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:				
General administration			2,052,920	3,500,000
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	<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>

Fiscal Year					Eight Months Ended 5/31/20
2015	2016	2017	2018	2019	
\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 50,667,747
9,923,190	10,668,228	11,263,933	10,834,176	12,209,863	6,755,604
97,317,659	106,035,587	115,538,871	117,331,362	135,251,870	78,335,463
80,574,657	78,151,431	124,089,221	158,535,405	126,659,106	47,074,917
36,721,273	43,153,506	47,679,907	49,429,132	55,242,816	32,269,595
1,150,926	1,215,874	1,210,100	1,182,279	1,256,722	803,716
63,537,941	64,704,958	69,963,634	71,090,108	79,077,588	45,769,855
4,133,419	4,545,562	5,217,764	4,116,418	6,236,212	6,090,320
17,638,589	18,446,773	19,285,563	19,954,027	23,395,545	13,012,818
14,108,075	14,960,865	16,192,299	18,187,015	18,036,750	11,587,439
					20,440,332
					7,313,429
<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>\$ 320,121,235</u>
\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 6,273,586
7,541,956	8,143,353	7,975,576	8,421,651	8,337,603	1,809,830
8,485,619	8,700,278	8,566,204	10,085,158	9,264,252	5,850,826
7,078,136	7,121,643	6,547,329	7,164,117	7,573,841	4,879,241
7,762,002	10,263,992	9,615,495	15,241,132	13,999,882	5,050,260
7,721,948	8,733,631	9,538,600	10,308,635	11,266,833	8,150,098
188,437	158,626	145,150	201,478	219,198	114,232
280,973	288,193	261,257	260,911	269,824	123,791
3,849,997	4,380,173	5,450,961	9,882,516	11,659,519	2,703,881
10,292,737	10,823,506	10,566,287	9,413,315	10,822,285	10,432,204
1,713,376	390,265	4,678,766	230,570	10,551,347	3,644,824
16,106,462	18,361,326	18,966,638	19,031,432	33,003,612	143,481,462
350	21,586				
4,427,337	3,994,478	3,760,913	5,118,910	5,382,041	4,105,290
346,283	98,583	95,821	104,711	230,444	
104,658	46,068	62,278	78,841	56,932	22,480
					575,196
	89,000	175,000			
32,920,374	125,334,640	120,203,650	97,674,810	86,276,517	6,414,370
		15,327			
64,000	28,000				509
	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>\$ 203,632,080</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	Eight Months Ended 5/31/20
<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>\$ (116,489,155)</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>\$ (116,489,155)</u></u>
\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 320,995,472
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	5,474,386
904,359	1,761,994	3,460,544	7,033,371	8,005,860	3,805,429
7,138,231	7,520,474	8,503,412	8,301,082	7,626,561	26,655,486
				(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>356,930,773</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>\$ 356,930,773</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>\$ 240,441,618</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>\$ 240,441,618</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					Eight Months Ended 5/31/20
2015	2016	2017	2018	2019	
\$ 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	
					112,800,402
<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>\$ 112,800,402</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	
					260,029,577
<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>\$ 260,029,577</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	<u>281,183,309</u>	<u>279,758,358</u>	<u>304,760,708</u>	<u>318,304,292</u>
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	<u>349,856,478</u>	<u>309,914,575</u>	<u>327,336,916</u>	<u>329,255,095</u>
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)
Sale of capital assets				
Tax notes issued				
Total Other Financing Sources (Uses)	<u>229,853</u>	<u>65,546,639</u>	<u></u>	<u>(2,685,887)</u>
Net Change in Fund Balances	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>	<u>\$ (22,576,208)</u>	<u>\$ (13,636,690)</u>
Debt service as a percentage of noncapital expenditures	10.78%	10.89%	12.00%	11.15%

Fiscal Year					
2015	2016	2017	2018	2019	Eight Months Ended 5/31/20
\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 320,995,471
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	5,474,386
47,803,283	50,231,963	51,736,504	54,687,700	56,771,556	31,223,247
39,904,787	39,673,097	47,734,683	46,630,942	73,767,851	169,541,677
878,980	1,750,631	3,434,897	6,977,865	7,928,027	3,777,056
7,545,715	7,913,682	9,223,274	9,275,553	8,688,396	26,950,015
<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>557,961,852</u>
44,698,720	56,093,978	60,669,054	67,799,061	64,552,332	48,769,571
8,369,921	9,063,587	9,451,425	9,306,005	9,710,496	6,552,528
81,411,531	89,715,917	96,057,172	99,960,008	108,300,831	72,805,294
59,785,401	43,275,592	73,924,220	88,168,071	80,471,847	45,547,798
32,436,431	38,314,627	41,805,244	43,628,300	46,203,981	30,375,257
973,026	1,050,282	1,048,609	1,113,328	1,179,033	753,352
53,652,220	54,393,589	58,152,633	61,416,316	63,721,924	43,515,451
3,051,927	3,307,538	3,701,092	3,576,272	4,304,281	4,847,939
14,460,419	15,215,877	15,889,947	16,989,644	18,626,830	11,722,832
28,911,628	61,611,363	66,540,199	78,787,370	80,497,157	35,594,974
16,750,000	18,480,000	21,420,000	25,931,000	28,071,000	31,215,077
14,391,964	15,506,610	18,914,424	22,108,123	22,225,013	11,587,439
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>343,287,512</u>
(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	214,674,340
13,517,505	13,780,670	19,734,628	14,559,002	16,290,672	15,545,993
(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(15,545,993)
37,365,000	96,640,000	64,550,000	58,467,549	34,655,000	3,716,644
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>3,716,644</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>\$ 218,390,984</u>
9.40%	9.83%	10.04%	10.90%	11.23%	13.91%