

MONTHLY FINANCIAL REPORT
For Nine Months Ended June 30, 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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County Auditor

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December 7, 2020

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

Gentlemen:

The Monthly Unaudited Financial Report for the nine months ending June 30, 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
June 30, 2020

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 452,462,992	\$ 154,722,318
Investments		5,347,537
Receivables:		
Taxes, net	11,616,279	
Grants	29,268,479	
Fees and fines	37,076,011	
Other	45,189,372	
Prepaid items	68,561	
Due from component units	1,405,743	
Capital assets, not being depreciated	533,603,587	39,542,095
Capital assets, net of accumulated depreciation	1,502,725,742	364,563,063
Total Assets	2,613,416,766	564,175,013
Deferred Outflows of Resources		
Deferred charges - debt refunding	4,877,676	4,608,927
Deferred outflows - pension activities	177,027,288	
Total Deferred Outflows of Resources	181,904,964	4,608,927
Liabilities		
Accounts payable and accrued expenses	16,386,859	
Retainage payable	2,256,461	66,403
Accrued interest payable	1,946,878	1,519,773
Unearned revenues	45,693,802	
Due to primary government		1,405,743
Due to other governments	522,029	
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	620,269,183	409,757,421
Total OPEB liability	590,472,674	
Net pension liability	96,342,595	
Total Liabilities	1,406,011,202	420,594,340
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	1,353,332,023	148,189,600
Total Net Position	\$ 1,353,332,023	\$ 148,189,600

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 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	\$ 55,185,101	\$ 7,198,057	\$ 3,472,393	\$
Financial administration	7,514,892	1,863,070		
Administration of justice	87,449,117	6,563,314	11,855,115	
Construction and maintenance	51,823,940	4,997,395	3,644,846	8,218,001
Health and human services	38,664,015	5,651,984	149,110,113	
Cooperative services	875,046			
Public safety	51,050,475	9,355,917	4,809,140	509
Park and recreation	6,491,843	94,647		
Libraries and education	14,513,199	126,365	27,675	
Capital outlay, interim financial activity	25,283,701			
Internal Service Fund, interim activity	10,892,993			
Interest on long-term debt	11,683,031		575,196	
Total Primary Government	<u>\$ 361,427,353</u>	<u>\$ 35,850,749</u>	<u>\$ 173,494,478</u>	<u>\$ 8,218,510</u>
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	9,307,176	22,342,833		
FB Grand Parkway Toll Road Authority	12,980,374	14,611,628		
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	25,250			
Total Component Units	<u>\$ 22,312,800</u>	<u>\$ 36,954,461</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**

\$ (44,514,651)
(5,651,822)
(69,030,688)
(34,963,698)
116,098,082
(875,046)
(36,884,909)
(6,397,196)
(14,359,159)
(25,283,701)
(10,892,993)
(11,107,835)
<u>(143,863,616)</u>

\$
13,035,657
1,631,254
<u>(25,250)</u>
<u>14,641,661</u>

322,740,357	
6,105,582	
4,027,134	1,648,964
27,019,696	127,602
<u>359,892,769</u>	<u>1,776,566</u>
216,029,153	16,418,227
1,137,302,870	131,771,373
<u>\$ 1,353,332,023</u>	<u>\$ 148,189,600</u>

FORT BEND COUNTY, TEXAS
UNAUDITED BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 106,808,834	\$ 22,679,949	\$ 104,259,810	\$ 208,906,400	\$ 442,654,993
Taxes receivable, net	7,657,340	908,210		1,149,671	9,715,221
Grants receivable	26,735,437			2,533,043	29,268,480
Fines and fees receivable	37,076,011				37,076,011
Other receivables	2,121,185	41,707,551	49,153	487,157	44,365,046
Due from other funds	19,903,154			1,170	19,904,324
Due from component units	1,405,743				1,405,743
Prepaid items	68,561				68,561
Total Assets	\$ 201,776,265	\$ 65,295,710	\$ 104,308,963	\$ 213,077,441	\$ 584,458,379
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,600,628	\$	\$	\$	\$ 1,600,628
Accrued payroll	6,585,367				6,585,367
Retainage payable	172,516		1,902,794	181,151	2,256,461
Due to other funds			10,141,497	13,834,846	23,976,343
Due to other governments	522,029				522,029
Deferred revenue	1,293,807	41,707,551			43,001,358
Total Liabilities	10,174,347	41,707,551	12,044,291	14,015,997	77,942,186
Deferred Inflows of Resources					
Unavailable revenue-property taxes	7,657,340	908,210		1,149,671	9,715,221
Unavailable revenue-other	37,076,011				37,076,011
Total Deferred Inflows of Resources	44,733,351	908,210		1,149,671	46,791,232
Fund Balances:					
Interim Fund Balance	146,868,567	22,679,949	92,264,672	197,911,773	459,724,961
Total Fund Balances	146,868,567	22,679,949	92,264,672	197,911,773	459,724,961
Total Liabilities and Fund Balances	\$ 201,776,265	\$ 65,295,710	\$ 104,308,963	\$ 213,077,441	\$ 584,458,379

FORT BEND COUNTY, TEXAS

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

GOVERNMENTAL FUNDS

For the Nine Months Ended June 30, 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	\$ 248,164,196	\$ 52,791,931	\$	\$ 21,784,230	\$ 322,740,357
Taxes - Sales				6,105,582	6,105,582
Fees and fines	27,383,249			7,438,883	34,822,132
Intergovernmental	26,850,213	575,196	1,616,541	150,820,771	179,862,721
Earnings on investments	1,858,211	262,769	327,839	1,548,929	3,997,748
Miscellaneous	2,962,713	523,524	21,603,896	2,245,266	27,335,399
Total Revenues	<u>307,218,582</u>	<u>54,153,420</u>	<u>23,548,276</u>	<u>189,943,661</u>	<u>574,863,939</u>
Expenditures					
Current:					
General administration	43,212,443		8,687,732	1,104,010	53,004,185
Financial administration	7,286,499				7,286,499
Administration of justice	62,497,319		553,604	18,194,495	81,245,418
Construction and maintenance	2,619,449		20,983,671	39,015,727	62,618,847
Health and human services	33,435,177		188,935	2,882,478	36,506,590
Cooperative services	818,386				818,386
Public safety	46,485,362		1,418,160	617,201	48,520,723
Parks and recreation	2,480,930		2,616,039		5,096,969
Libraries and education	13,010,409		28,570	25,090	13,064,069
Capital Outlay	5,874,887	4,488,156	17,297,948	1,546,194	29,207,185
Debt Service:					
Principal		31,396,532			31,396,532
Interest and fiscal charges		11,597,690			11,597,690
Total Expenditures	<u>217,720,861</u>	<u>46,784,832</u>	<u>52,557,545</u>	<u>63,385,195</u>	<u>380,448,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>89,497,721</u>	<u>7,368,588</u>	<u>(29,009,269)</u>	<u>126,558,466</u>	<u>194,415,506</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		4,488,156			4,488,156
Bonds issued		36,540,000	85,690,000		122,230,000
Premium on bonds issued		4,135,512	20,372,421		24,507,933
Payment to refunded bond escrow agent		(40,355,628)			(40,355,628)
Total Other Financing Sources (Uses)	<u>(15,398,636)</u>	<u>4,808,040</u>	<u>106,062,421</u>	<u>15,398,636</u>	<u>110,870,461</u>
Net Change in Fund Balances	74,099,085	12,176,628	77,053,152	141,957,102	305,285,967
Fund Balances, Beginning	<u>72,769,482</u>	<u>10,503,321</u>	<u>15,211,520</u>	<u>55,954,671</u>	<u>154,438,994</u>
Fund Balances, Ending	<u>\$ 146,868,567</u>	<u>\$ 22,679,949</u>	<u>\$ 92,264,672</u>	<u>\$ 197,911,773</u>	<u>\$ 459,724,961</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITIONS
PROPRIETARY FUNDS
June 30, 2020

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 9,807,997
Due from other funds	4,135,578
Prepaid items	
Total Current Assets	<u>13,943,575</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>545,565</u>
Total Capital Assets	<u>545,565</u>
Total Assets	<u>14,489,140</u>
Liabilities	
Current Liabilities:	
Benefits payable	8,200,864
Due to other funds	<u>63,559</u>
Total Current Liabilities	<u>8,264,423</u>
Total Liabilities	<u>8,264,423</u>
Net Position	
Interim Net Position	<u>6,224,717</u>
Total Net Position	<u>\$ 6,224,717</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2020

	<u>Governmental Activities Internal Service Funds</u>
Operating Revenues	
Charges for services	\$ 37,362,194
Total Operating Revenues	<u>37,362,194</u>
Operating Expenses	
Current operations - general administration	1,405,030
Capital outlay- interim	-
Benefits provided	46,850,156
Total Operating Expenses	<u>48,255,186</u>
Operating Income (Loss)	(10,892,992)
Non-Operating Revenues	
Earnings on investments	29,384
Total Non-Operating Revenues	<u>29,384</u>
Change in Net Position	(10,863,608)
Net Position -Beginning	<u>17,088,325</u>
Net Position -Ending	<u>\$ 6,224,717</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2020

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 39,294,271
Payment of benefits	(46,850,157)
Payment of general administration expenses	(1,091,548)
Net Cash Provided (Used) by Operating Activities	<u>(8,647,434)</u>
Cash Flows from Investing Activities	
Interest earned on investments	29,384
Net Cash Provided by Investing Activities	<u>29,384</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(8,618,049)
Cash and Cash Equivalents, Beginning of Year	<u>18,426,047</u>
Cash and Cash Equivalents, End of Period	<u>\$ 9,807,998</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (10,892,992)
Adjustments to operations:	
Depreciation	18,058
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	721,985
(Increase) Decrease in due from other funds	1,656,175
(Increase) Decrease in other receivables	266,070
Increase (Decrease) in due to other funds	(426,561)
Total adjustments	<u>2,245,558</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (8,647,434)</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
June 30, 2020

	Agency Fund
Assets	
Cash and cash equivalents	\$ 39,287,693
Investments	
Miscellaneous receivables	<u>261,530</u>
Total Assets	<u><u>\$ 39,549,223</u></u>
Liabilities	
Due to other governments	<u>\$ 39,549,223</u>
Total Liabilities	<u><u>\$ 39,549,223</u></u>



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
June 30, 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	\$ 8,327	\$ 115,587,778	\$ 39,084,572	\$	\$ 41,641	\$ 154,722,318
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		219,564,340	144,998,723			364,563,063
Total Assets	<u>8,327</u>	<u>374,420,879</u>	<u>189,704,166</u>		<u>41,641</u>	<u>564,175,013</u>
Deferred Outflows of Resources						
Deferred charges - debt refunding		4,608,927				4,608,927
Total Deferred Outflows of Resources		<u>4,608,927</u>				<u>4,608,927</u>
Liabilities and Net Assets						
Liabilities						
Due to primary government		721,249	684,494			1,405,743
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		239,788,029	169,969,392			409,757,421
Total Liabilities		<u>249,301,778</u>	<u>171,292,562</u>			<u>420,594,340</u>
Net Position (Deficit)						
Interim Net Position	8,327	129,728,028	18,411,604		41,641	148,189,600
Total Net Position (Deficit)	<u>\$ 8,327</u>	<u>\$ 129,728,028</u>	<u>\$ 18,411,604</u>	<u>\$</u>	<u>\$ 41,641</u>	<u>\$ 148,189,600</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Nine Months Ended June 30, 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	3,053,954	22,342,833	
Interest on long-term debt	6,253,222		
Total Fort Bend County Toll Road Authority	<u>9,307,176</u>	<u>22,342,833</u>	_____
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	9,390,274	14,611,628	
Interest on long-term debt	3,590,100		
Total Fort Bend Grand Parkway Toll Road Authority	<u>12,980,374</u>	<u>14,611,628</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>\$ 22,312,800</u>	<u>\$ 36,954,461</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
\$	\$	\$	\$	\$	\$
	19,288,879				19,288,879
	(6,253,222)				(6,253,222)
	13,035,657				13,035,657
		5,221,354			5,221,354
		(3,590,100)			(3,590,100)
		1,631,254			1,631,254
				(25,250)	(25,250)
				(25,250)	(25,250)
	13,035,657	1,631,254		(25,250)	14,641,661
88	1,260,149	388,118		609	1,648,964
	127,602				127,602
88	1,387,751	388,118		609	1,776,566
88	14,423,408	2,019,372		(24,641)	16,418,227
8,239	115,304,620	16,392,232		66,282	131,771,373
\$ 8,327	\$ 129,728,028	\$ 18,411,604	\$	\$ 41,641	\$ 148,189,600



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 Nine Months Ended June 30, 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	\$ 241,143,993	\$ (561,911)	99.8%
Fees and fines	33,958,933	34,098,926	18,590,507	(15,508,419)	54.5%
Intergovernmental	7,359,942	7,359,942	4,690,221	(2,669,721)	63.7%
Earnings on investments	4,530,795	4,530,795	1,858,211	(2,672,584)	41.0%
Miscellaneous	2,898,816	3,110,370	2,466,713	(643,657)	79.3%
Total Revenues	290,454,390	290,805,937	268,749,645	(22,056,292)	92.4%
Expenditures					
Current:					
General administration	58,148,059	56,185,313	41,752,307	14,433,006	74.3%
Financial administration	10,121,762	10,096,432	7,286,499	2,809,933	72.2%
Administration of justice	83,227,428	82,921,707	59,666,944	23,254,763	72.0%
Construction and maintenance	3,746,831	3,718,205	2,657,077	1,061,127	71.5%
Health and human services	32,942,395	32,522,195	21,546,580	10,975,616	66.3%
Cooperative services	1,167,724	1,141,086	818,386	322,700	71.7%
Public safety	54,013,919	53,536,001	37,415,215	16,120,787	69.9%
Parks and recreation	3,721,235	3,654,394	2,449,530	1,204,864	67.0%
Libraries and education	19,136,549	18,534,753	13,010,409	5,524,344	70.2%
Capital Outlay	1,580,609	2,045,001	925,524	1,119,477	45.3%
Total Expenditures	267,806,511	264,355,087	187,528,471	76,826,616	70.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,647,879	26,450,850	81,221,174	54,770,324	
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	65,822,538	54,785,324	
Net adjustment to reflect operations in accordance with GAAP (a)					
			8,276,547		
Fund Balances, Beginning	65,082,201	65,082,201	65,082,201		
Fund Balances, Ending	\$ 72,282,182	\$ 76,119,415	\$ 139,181,286	\$ 54,785,324	

(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	\$ 268,749,645	\$ 38,468,938	\$ 307,218,583
Expenditures	187,528,471	30,192,391	217,720,862
Excess (Deficiency) of Revenues Over (Under) Expenditures	81,221,174	8,276,547	89,497,722
Transfers in			
Transfers out	(15,398,636)		(15,398,636)
Total Other Financing Sources (Uses)	(15,398,636)		(15,398,636)
	<hr/>	<hr/>	<hr/>
Net Changes in Fund Balances	65,822,538	8,276,547	74,099,085
Fund Balances, Beginning			65,082,201
Fund Balances, Ending			<u><u>\$ 139,181,286</u></u>



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.

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
June 30, 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	\$ 14,665,557	\$ 3,539,364	\$ 6,848,975	\$ 16,751,443
Taxes receivable, net				793,243
Grants receivable			9,161	
Other receivables			665	40,093
Due from other funds				
Total Assets	<u>\$ 14,665,557</u>	<u>\$ 3,539,364</u>	<u>\$ 6,858,801</u>	<u>\$ 17,584,779</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	202,124		2,085,709	1,775,206
Total Liabilities	<u>202,124</u>		<u>2,085,709</u>	<u>1,775,206</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				793,243
Total Deferred Inflows of Resources				<u>793,243</u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Interim Fund Balance	14,463,433	3,539,364	4,773,092	15,016,330
Total Fund Balances	<u>14,463,433</u>	<u>3,539,364</u>	<u>4,773,092</u>	<u>15,016,330</u>
Total Liabilities and Fund Balances	<u>\$ 14,665,557</u>	<u>\$ 3,539,364</u>	<u>\$ 6,858,801</u>	<u>\$ 17,584,779</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>
\$ 14,993,710 356,428 2,396,277	\$ 1,185,607	\$ 4,607	\$ 48,254	\$ 1,332,374	\$ 451,127
				34,204	1,080
<u>\$ 17,746,415</u>	<u>\$ 1,185,607</u>	<u>\$ 4,607</u>	<u>\$ 48,254</u>	<u>\$ 1,366,578</u>	<u>\$ 452,207</u>
\$ 181,151 8,393,834 8,574,985					
			140	34,617	615
			140	34,617	615
356,428					
<u>356,428</u>					
8,815,002	1,185,607	4,607	48,114	1,331,961	451,592
<u>8,815,002</u>	<u>1,185,607</u>	<u>4,607</u>	<u>48,114</u>	<u>1,331,961</u>	<u>451,592</u>
<u>\$ 17,746,415</u>	<u>\$ 1,185,607</u>	<u>\$ 4,607</u>	<u>\$ 48,254</u>	<u>\$ 1,366,578</u>	<u>\$ 452,207</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
June 30, 2020

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 112,983	\$ 136,566	\$ 55,656	\$ 200,020
Taxes receivable, net				
Grants receivable				
Other receivables		955		
Due from other funds				
Total Assets	<u>\$ 112,983</u>	<u>\$ 137,521</u>	<u>\$ 55,656</u>	<u>\$ 200,020</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,366			
Total Liabilities	<u>1,366</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	111,617	137,521	55,656	200,020
Total Fund Balances	<u>111,617</u>	<u>137,521</u>	<u>55,656</u>	<u>200,020</u>
Total Liabilities and Fund Balances	<u>\$ 112,983</u>	<u>\$ 137,521</u>	<u>\$ 55,656</u>	<u>\$ 200,020</u>

Special Revenue Funds

<u>District Attorney Bad Check Collection Fee</u>	<u>Gus George Memorial</u>	<u>District Attorney Special Fun Run</u>	<u>County Attorney Salary Supplement</u>	<u>Records Management- County</u>	<u>VIT Interest</u>
\$ 43,794	\$ 4,683	\$ 10,498	\$ 235,618	\$ 3,665,957	\$ 102,920
20				139,889	
<u>\$ 43,814</u>	<u>\$ 4,683</u>	<u>\$ 10,498</u>	<u>\$ 235,618</u>	<u>\$ 3,805,846</u>	<u>\$ 102,920</u>
\$	\$	\$	\$	\$	\$
			1,810	17,052	
			1,810	17,052	
<u>43,814</u>	<u>4,683</u>	<u>10,498</u>	<u>233,808</u>	<u>3,788,794</u>	<u>102,920</u>
<u>43,814</u>	<u>4,683</u>	<u>10,498</u>	<u>233,808</u>	<u>3,788,794</u>	<u>102,920</u>
<u>\$ 43,814</u>	<u>\$ 4,683</u>	<u>\$ 10,498</u>	<u>\$ 235,618</u>	<u>\$ 3,805,846</u>	<u>\$ 102,920</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
June 30, 2020

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 830,605	\$ 3,146,784	\$ 19,151	\$ 296,391
Taxes receivable, net				
Grants receivable				
Other receivables			45	
Due from other funds				1,170
Total Assets	\$ 830,605	\$ 3,146,784	\$ 19,196	\$ 297,561
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	254,749	26,075		
Total Liabilities	254,749	26,075		
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	575,856	3,120,709	19,196	297,561
Total Fund Balances	575,856	3,120,709	19,196	297,561
Total Liabilities and Fund Balances	\$ 830,605	\$ 3,146,784	\$ 19,196	\$ 297,561

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	\$ 197,050	\$ 1,094,307	\$ 61	\$ 335,392	\$ 31,599
	25,749	101,856			
<u>\$ 409,347</u>	<u>\$ 222,799</u>	<u>\$ 1,196,163</u>	<u>\$ 61</u>	<u>\$ 335,392</u>	<u>\$ 31,599</u>
\$	\$	\$	\$	\$	\$
	1,403	22,177			3,250
	1,403	22,177			3,250
409,347	221,396	1,173,986	61	335,392	28,349
<u>409,347</u>	<u>221,396</u>	<u>1,173,986</u>	<u>61</u>	<u>335,392</u>	<u>28,349</u>
<u>\$ 409,347</u>	<u>\$ 222,799</u>	<u>\$ 1,196,163</u>	<u>\$ 61</u>	<u>\$ 335,392</u>	<u>\$ 31,599</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
June 30, 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	\$ 71,694	\$ 597,826	\$ 1,199,559	\$ 2,612,874
Taxes receivable, net				
Grants receivable				
Other receivables			75,868	194,338
Due from other funds				
Total Assets	\$ 71,694	\$ 597,826	\$ 1,275,427	\$ 2,807,212
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	3,101	335,439	36,295	219,146
Total Liabilities	3,101	335,439	36,295	219,146
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	68,593	262,387	1,239,132	2,588,066
Total Fund Balances	68,593	262,387	1,239,132	2,588,066
Total Liabilities and Fund Balances	\$ 71,694	\$ 597,826	\$ 1,275,427	\$ 2,807,212

* 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
\$ 7,076	\$ 133,666,971	\$	\$ 208,906,400
			1,149,671
			2,533,043
			487,157
			1,170
<u>\$ 7,076</u>	<u>\$ 133,666,971</u>	<u>\$</u>	<u>\$ 213,077,441</u>
\$	\$	\$	\$ 181,151
	420,738		13,834,846
	<u>420,738</u>		<u>14,015,997</u>
			1,149,671
			<u>1,149,671</u>
<u>7,076</u>	<u>133,246,233</u>		<u>197,911,773</u>
<u>7,076</u>	<u>133,246,233</u>		<u>197,911,773</u>
<u>\$ 7,076</u>	<u>\$ 133,666,971</u>	<u>\$</u>	<u>\$ 213,077,441</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the Nine Months Ended June 30, 2020

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 11,232,331
Taxes, sales	6,105,582			
Fees and fines				3,693,915
Intergovernmental		947,714	122,772	142,901
Earnings on investments	149,624	71,503	140,448	186,354
Miscellaneous			43,193	311,702
Total Revenues	6,255,206	1,019,217	306,413	15,567,203
Expenditures				
Current:				
General administration				
Administration of justice			11,257,830	
Construction and maintenance	7,104,164	7,000,000		12,085,681
Health and human services				
Public safety				
Libraries and education				
Capital Outlay	111,639		182,035	139,574
Total Expenditures	7,215,803	7,000,000	11,439,865	12,225,255
Excess (Deficiency) of Revenues Over (Under) Expenditures	(960,597)	(5,980,783)	(11,133,452)	3,341,948
Other Financing Sources (Uses)				
Transfers in			15,169,898	
Transfers (out)				
Total Other Financing Sources (Uses)			15,169,898	
Net change in fund balances	(960,597)	(5,980,783)	4,036,446	3,341,948
Fund Balances, Beginning	15,424,030	9,520,147	736,646	11,674,382
Fund Balances, Ending	\$ 14,463,433	\$ 3,539,364	\$ 4,773,092	\$ 15,016,330

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 10,551,899	\$	\$	\$	\$	\$
161,542				309,126	48,037
5,401,040	64,306				110,406
176,242	12,504	48	390	14,161	5,638
40,038			47,774		
<u>16,330,761</u>	<u>76,810</u>	<u>48</u>	<u>48,164</u>	<u>323,287</u>	<u>164,081</u>
12,825,882				315,756	
			44,190		108,877
972,228					61,620
<u>13,798,110</u>			<u>44,190</u>	<u>315,756</u>	<u>170,497</u>
2,532,651	76,810	48	3,974	7,531	(6,416)
2,532,651	76,810	48	3,974	7,531	(6,416)
6,282,351	1,108,797	4,559	44,140	1,324,430	458,008
<u>\$ 8,815,002</u>	<u>\$ 1,185,607</u>	<u>\$ 4,607</u>	<u>\$ 48,114</u>	<u>\$ 1,331,961</u>	<u>\$ 451,592</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Nine Months Ended June 30, 2020

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		7,539		
Intergovernmental				
Earnings on investments	1,138	1,395	589	
Miscellaneous	27,675			13,243
Total Revenues	28,813	8,934	589	13,243
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	25,090			
Capital Outlay				
Total Expenditures	25,090			
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,723	8,934	589	13,243
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	3,723	8,934	589	13,243
Fund Balances, Beginning	107,894	128,587	55,067	186,777
Fund Balances, Ending	\$ 111,617	\$ 137,521	\$ 55,656	\$ 200,020

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
\$	\$	\$	\$	\$	\$
5,038				972,612	
8,295			84,000		
	50	153	2,894		31,576
		4,998			7,833
<u>13,333</u>	<u>50</u>	<u>5,151</u>	<u>86,894</u>	<u>972,612</u>	<u>39,409</u>
10,221		10,403	58,198	620,699	
	170				
<u>10,221</u>	<u>170</u>	<u>10,403</u>	<u>58,198</u>	<u>620,699</u>	
3,112	(120)	(5,252)	28,696	351,913	39,409
<u>3,112</u>	<u>(120)</u>	<u>(5,252)</u>	<u>28,696</u>	<u>351,913</u>	<u>39,409</u>
40,702	4,803	15,750	205,112	3,436,881	63,511
<u>\$ 43,814</u>	<u>\$ 4,683</u>	<u>\$ 10,498</u>	<u>\$ 233,808</u>	<u>\$ 3,788,794</u>	<u>\$ 102,920</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Nine Months Ended June 30, 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			589	
Intergovernmental		19,326		56,607
Earnings on investments	8,686	29,452		2,783
Miscellaneous	153,036	923,252		
Total Revenues	<u>161,722</u>	<u>972,030</u>	<u>589</u>	<u>59,390</u>
Expenditures				
Current:				
General administration	424,913			
Administration of justice		66,865		1,105
Construction and maintenance				
Health and human services				
Public safety		432,067		17,090
Libraries and education				
Capital Outlay		<u>79,098</u>		
Total Expenditures	<u>424,913</u>	<u>578,030</u>		<u>18,195</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(263,191)	394,000	589	41,195
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(263,191)	394,000	589	41,195
Fund Balances, Beginning	<u>839,047</u>	<u>2,726,709</u>	<u>18,607</u>	<u>256,366</u>
Fund Balances, Ending	<u>\$ 575,856</u>	<u>\$ 3,120,709</u>	<u>\$ 19,196</u>	<u>\$ 297,561</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	25,847	1,601,563		318,805	86,930
	644	515,329	427	16,587	416
	6,300	650,000	5,402		
<u>409,347</u>	<u>32,791</u>	<u>2,766,892</u>	<u>5,829</u>	<u>335,392</u>	<u>87,346</u>
	84,395	1,592,906	5,768		58,997
	<u>84,395</u>	<u>1,592,906</u>	<u>5,768</u>		<u>58,997</u>
409,347	(51,604)	1,173,986	61	335,392	28,349
	223,738				
	<u>223,738</u>				
409,347	172,134	1,173,986	61	335,392	28,349
	49,262				
<u>\$ 409,347</u>	<u>\$ 221,396</u>	<u>\$ 1,173,986</u>	<u>\$ 61</u>	<u>\$ 335,392</u>	<u>\$ 28,349</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Nine Months Ended June 30, 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			571,128	1,669,357
Intergovernmental	74,391	2,178,712		4,905,415
Earnings on investments				40,804
Miscellaneous			8,000	2,820
Total Revenues	<u>74,391</u>	<u>2,178,712</u>	<u>579,128</u>	<u>6,618,396</u>
Expenditures				
Current:				
General administration				
Administration of justice	107,570	1,889,810	504,605	4,030,330
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>107,570</u>	<u>1,889,810</u>	<u>504,605</u>	<u>4,030,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,179)	288,902	74,523	2,588,066
Other Financing Sources (Uses)				
Transfers in				147,357
Transfers (out)				(147,357)
Total Other Financing Sources (Uses)				
Net change in fund balances	(33,179)	288,902	74,523	2,588,066
Fund Balances, Beginning	<u>101,772</u>	<u>(26,515)</u>	<u>1,164,609</u>	
Fund Balances, Ending	<u>\$ 68,593</u>	<u>\$ 262,387</u>	<u>\$ 1,239,132</u>	<u>\$ 2,588,066</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
\$	\$	\$	\$ 21,784,230
			6,105,582
			7,438,883
	134,262,394		150,820,771
36	139,058		1,548,929
			2,245,266
<u>36</u>	<u>134,401,452</u>		<u>189,943,661</u>
200			1,104,010
			18,194,495
			39,015,727
	1,155,219		2,882,478
			617,201
			25,090
			1,546,194
<u>200</u>	<u>1,155,219</u>		<u>63,385,195</u>
(164)	133,246,233		126,558,466
5,000			15,545,993
			(147,357)
<u>5,000</u>			<u>15,398,636</u>
4,836	133,246,233		141,957,102
2,240			55,954,671
<u>\$ 7,076</u>	<u>\$ 133,246,233</u>		<u>\$ 197,911,773</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 Nine Months Ended June 30, 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	\$ 11,232,331	\$ (126,353)	98.9%
Fees and fines	7,372,125	7,372,125	3,693,915	(3,678,210)	50.1%
Intergovernmental	146,351	146,351	142,901	(3,450)	97.6%
Earnings on investments	474,293	474,293	186,354	(287,939)	39.3%
Miscellaneous	358,517	358,517	311,702	(46,815)	86.9%
Total Revenues	19,709,970	19,709,970	15,567,203	(4,142,767)	79.0%
Expenditures					
Current:					
Construction and maintenance	23,615,338	22,548,190	12,085,680	10,462,510	53.6%
Capital Outlay	-	151,359	139,574	11,785	92.2%
Total Expenditures	23,615,338	22,699,549	12,225,254	10,474,295	53.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,905,368)	(2,989,579)	3,341,948	6,331,528	
Other Financing Sources (Uses)					
Transfers in					
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	(3,905,368)	(2,989,579)	3,341,948	6,331,528	
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	\$ 15,016,330	\$ 6,331,528	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 15,567,203	\$	\$ 15,567,203
Expenditures	12,225,254		12,225,254
Net Changes in Fund Balances	3,341,948		3,341,948
Fund balances, Beginning			11,674,382
Fund balances, Ending			\$ 15,016,330

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Nine Months Ended June 30, 2020

	<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	\$ 10,551,899	\$ 1,090,920	111.5%
Fees and fines	12,070	12,070	161,542	149,472	1338.4%
Intergovernmental	-	-	5,401,040	5,401,040	
Earnings on investments	376,324	376,324	176,242	(200,082)	46.8%
Miscellaneous	254,971	254,971	40,038	(214,933)	15.7%
Total Revenues	<u>10,104,344</u>	<u>10,104,344</u>	<u>16,330,761</u>	<u>6,226,417</u>	<u>161.6%</u>
Expenditures					
Current:					
Construction and maintenance	9,757,365	9,214,625	5,793,043	3,421,582	62.9%
Capital Outlay	-	-	5,650,822	(5,650,822)	#DIV/0!
Total Expenditures	<u>9,757,365</u>	<u>9,214,625</u>	<u>11,443,866</u>	<u>(2,229,240)</u>	<u>124.2%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>346,979</u>	<u>889,719</u>	<u>4,886,895</u>	<u>3,997,177</u>	
Other Financing Sources (Uses)					
Transfers out	(1,000,000)	(1,000,000)		1,000,000	
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	(653,021)	(110,281)	4,886,895	4,997,177	
Net adjustment to reflect operations in accordance with GAAP (a)			163,523		
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>\$ 6,172,070</u>	<u>\$ 11,332,769</u>	<u>\$ 4,997,177</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	\$ 16,330,761	\$	\$ 16,330,761
Expenditures	11,443,866	(163,523)	11,280,343
Net Changes in Fund Balances	4,886,895	163,523	5,050,418
Fund balances, Beginning			6,282,351
Fund balances, Ending			<u>\$ 11,332,769</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Nine Months Ended June 30, 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	\$ 52,791,931	\$ (58,548)	99.9%
Intergovernmental			575,196	575,196	
Earnings on investments	588,796	588,796	262,769	(326,027)	44.6%
Miscellaneous			523,524	523,524	
Total Revenues	53,439,275	53,439,275	54,153,421	714,146	101.3%
Expenditures					
Current:					
Capital Outlay			4,488,156		
Principal	32,383,566	32,383,566	31,396,532	987,034	97.0%
Interest and fiscal charges	20,909,825	20,909,825	11,597,690	9,312,135	55.5%
Total Expenditures	53,293,391	53,293,391	46,784,833	10,996,714	87.8%
Excess (Deficiency) of Revenues Over (Under) Expenditures	145,884	145,884	7,368,587	11,710,860	
Other Financing Sources (Uses)					
Transfers in		-	-		
Transfers out					
Inception of lease			4,488,156		
Issuance of Bonds			40,675,512	40,675,512	
Payment to refunded bond escrow agent			(40,355,628)	(40,355,628)	
Total Other Financing Sources (Uses)			4,808,040	319,884	
Net change in fund balances- budgetary basis	145,884	145,884	12,176,627	12,030,743	
Fund balances, Beginning	10,503,321	10,503,321	10,503,321		
Fund balances, Ending	\$ 10,649,205	\$ 10,649,205	\$ 22,679,948	\$ 12,030,743	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)****INTERNAL SERVICE FUNDS****June 30, 2020**

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 3,150,937	\$ 6,657,060	\$ 9,807,997
Due from other funds	3,416,300	719,278	4,135,578
Total Current Assets	<u>6,567,237</u>	<u>7,376,338</u>	<u>13,943,575</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	545,565		545,565
Total Capital Assets	<u>545,565</u>		<u>545,565</u>
Total Assets	<u>7,112,802</u>	<u>7,376,338</u>	<u>14,489,140</u>
Liabilities			
Current Liabilities:			
Benefits payable	4,486,977	3,713,887	8,200,864
Due to other funds	60,876	2,683	63,559
Total Current Liabilities	<u>4,547,853</u>	<u>3,716,570</u>	<u>8,264,423</u>
Total Liabilities	<u>4,547,853</u>	<u>3,716,570</u>	<u>8,264,423</u>
Net Position			
Interim Net Position	2,564,949	3,659,768	6,224,717
Total Net Position	<u>\$ 2,564,949</u>	<u>\$ 3,659,768</u>	<u>\$ 6,224,717</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2020

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 32,110,857	\$ 5,251,337	\$ 37,362,194
Total Operating Revenues	<u>32,110,857</u>	<u>5,251,337</u>	<u>37,362,194</u>
Operating Expenses			
Current operations - general administration	822,182	582,848	1,405,030
Capital outlay- interim			
Benefits provided	38,842,094	8,008,062	46,850,156
Total Operating Expenses	<u>39,664,276</u>	<u>8,590,910</u>	<u>48,255,186</u>
Operating Income (Loss)	(7,553,419)	(3,339,573)	(10,892,992)
Non-Operating Revenues			
Earnings on investments	29,384		29,384
Total Non-Operating Revenues	<u>29,384</u>		<u>29,384</u>
Change in Net Position	(7,524,035)	(3,339,573)	(10,863,608)
Net Position -Beginning	<u>10,088,984</u>	<u>6,999,341</u>	<u>17,088,325</u>
Net Position -Ending	<u>\$ 2,564,949</u>	<u>\$ 3,659,768</u>	<u>\$ 6,224,717</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2020

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 34,025,347	\$ 5,268,924	\$ 39,294,271
Payment of benefits	(38,842,095)	(8,008,062)	(46,850,157)
Payment of general administration expenses	(1,235,561)	144,013	(1,091,548)
Net Cash Provided (Used) by Operating Activities	(6,052,309)	(2,595,125)	(8,647,434)
Cash Flows from Investing Activities:			
Interest earned on investments	29,384		29,384
Net Cash Provided by Investing Activities	29,384		29,384
Net Increase (Decrease) in Cash and Cash Equivalents	(6,022,924)	(2,595,125)	(8,618,049)
Cash and Cash Equivalents, Beginning of Year	9,173,862	9,252,185	18,426,047
Cash and Cash Equivalents, Ending of Period	\$ 3,150,937	\$ 6,657,060	\$ 9,807,998
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (7,553,419)	\$ (3,339,573)	\$(10,892,992)
Adjustments to operations:			
Depreciation	18,058		18,058
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		721,985	721,985
(Increase) Decrease in due from other funds	1,656,175		1,656,175
(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	(431,437)	4,876	(426,561)
Total adjustments	1,501,110	744,448	2,245,558
Net Cash Provided (Used) by Operating Activities	\$ (6,052,309)	\$ (2,595,125)	\$ (8,647,434)



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>Nine Months Ended 6/30/20</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>1,353,332,023</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>\$ 1,353,332,023</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>\$ 1,353,332,023</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						Nine Months Ended 6/30/20
2015	2016	2017	2018	2019		
\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 55,185,101	
9,923,190	10,668,228	11,263,933	10,834,176	12,209,863	7,514,892	
97,317,659	106,035,587	115,538,871	117,331,362	135,251,870	87,449,117	
80,574,657	78,151,431	124,089,221	158,535,405	126,659,106	51,823,940	
36,721,273	43,153,506	47,679,907	49,429,132	55,242,816	38,664,015	
1,150,926	1,215,874	1,210,100	1,182,279	1,256,722	875,046	
63,537,941	64,704,958	69,963,634	71,090,108	79,077,588	51,050,475	
4,133,419	4,545,562	5,217,764	4,116,418	6,236,212	6,491,843	
17,638,589	18,446,773	19,285,563	19,954,027	23,395,545	14,513,199	
14,108,075	14,960,865	16,192,299	18,187,015	18,036,750	11,683,031	
					25,283,701	
					10,892,993	
<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>\$ 361,427,353</u>	
\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 7,198,057	
7,541,956	8,143,353	7,975,576	8,421,651	8,337,603	1,863,070	
8,485,619	8,700,278	8,566,204	10,085,158	9,264,252	6,563,314	
7,078,136	7,121,643	6,547,329	7,164,117	7,573,841	4,997,395	
7,762,002	10,263,992	9,615,495	15,241,132	13,999,882	5,651,984	
7,721,948	8,733,631	9,538,600	10,308,635	11,266,833	9,355,917	
188,437	158,626	145,150	201,478	219,198	94,647	
280,973	288,193	261,257	260,911	269,824	126,365	
3,849,997	4,380,173	5,450,961	9,882,516	11,659,519	3,472,393	
10,292,737	10,823,506	10,566,287	9,413,315	10,822,285	11,855,115	
1,713,376	390,265	4,678,766	230,570	10,551,347	3,644,846	
16,106,462	18,361,326	18,966,638	19,031,432	33,003,612	149,110,113	
350	21,586					
4,427,337	3,994,478	3,760,913	5,118,910	5,382,041	4,809,140	
346,283	98,583	95,821	104,711	230,444		
104,658	46,068	62,278	78,841	56,932	27,675	
					575,196	
	89,000	175,000				
32,920,374	125,334,640	120,203,650	97,674,810	86,276,517	8,218,001	
		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>\$ 217,563,737</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	\$ 2,505,636	\$ (2,755,146)	\$ 3,922,040	\$ 6,036,971
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	Nine Months Ended 6/30/20
<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>\$ (143,863,616)</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>\$ (143,863,616)</u></u>
\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 322,740,357
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	6,105,582
904,359	1,761,994	3,460,544	7,033,371	8,005,860	4,027,134
7,138,231	7,520,474	8,503,412	8,301,082	7,626,561	27,019,696
<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>359,892,769</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>\$ 359,892,769</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>\$ 216,029,153</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>\$ 216,029,153</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					Nine Months Ended 6/30/20
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	
					146,868,567
<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>\$ 146,868,567</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	
					312,856,394
<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>\$ 312,856,394</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	Nine Months Ended 6/30/20
\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 322,740,357
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	6,105,582
47,803,283	50,231,963	51,736,504	54,687,700	56,771,556	34,822,132
39,904,787	39,673,097	47,734,683	46,630,942	73,767,851	179,862,721
878,980	1,750,631	3,434,897	6,977,865	7,928,027	3,997,748
7,545,715	7,913,682	9,223,274	9,275,553	8,688,396	27,335,399
<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>574,863,939</u>
44,698,720	56,093,978	60,669,054	67,799,061	64,552,332	53,004,185
8,369,921	9,063,587	9,451,425	9,306,005	9,710,496	7,286,499
81,411,531	89,715,917	96,057,172	99,960,008	108,300,831	81,245,418
59,785,401	43,275,592	73,924,220	88,168,071	80,471,847	62,618,847
32,436,431	38,314,627	41,805,244	43,628,300	46,203,981	36,506,590
973,026	1,050,282	1,048,609	1,113,328	1,179,033	818,386
53,652,220	54,393,589	58,152,633	61,416,316	63,721,924	48,520,723
3,051,927	3,307,538	3,701,092	3,576,272	4,304,281	5,096,969
14,460,419	15,215,877	15,889,947	16,989,644	18,626,830	13,064,069
28,911,628	61,611,363	66,540,199	78,787,370	80,497,157	29,207,185
16,750,000	18,480,000	21,420,000	25,931,000	28,071,000	31,396,532
14,391,964	15,506,610	18,914,424	22,108,123	22,225,013	11,597,690
1,207,260	1,316,238	599,813	558,469	355,887	85,340
<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>380,448,433</u>
(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	194,415,506
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	122,230,000
					4,488,156
108,225,000	73,120,000				
3,944,496	18,416,480	7,965,901	7,313,675	6,899,883	24,507,933
18,114,658	15,739,791				
(126,676,501)	(89,544,194)				24,507,933
		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>175,734,022</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>\$ 370,149,528</u>
9.40%	9.83%	10.04%	10.90%	11.23%	12.24%