



**MONTHLY FINANCIAL REPORT**  
**For Ten Months Ended July 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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County Auditor

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April 9, 2021

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

Gentlemen:

The Monthly Unaudited Financial Report for the ten months ending July 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**  
**July 31, 2020**

	<b>Primary Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 428,190,483	\$ 155,417,248
Investments		5,347,537
Receivables:		
Taxes, net	10,749,401	
Grants	23,766,048	
Fees and fines	37,076,011	
Other	45,134,975	
Prepaid items	78,956	
Due from component units	203,144	
Capital assets, not being depreciated	533,693,728	39,542,095
Capital assets, net of accumulated depreciation	1,505,986,798	363,609,881
<b>Total Assets</b>	<u>2,584,879,544</u>	<u>563,916,761</u>
<b>Deferred Outflows of Resources</b>		
Deferred charges - debt refunding	4,877,676	4,608,927
Deferred outflows - pension activities	177,027,288	
<b>Total Deferred Outflows of Resources</b>	<u>181,904,964</u>	<u>4,608,927</u>
<b>Liabilities</b>		
Accounts payable and accrued expenses	10,703,897	
Retainage payable	2,309,997	66,403
Accrued interest payable	1,946,878	1,519,773
Unearned revenues	44,514,536	
Due to primary government		203,144
Due to other governments	507,328	
<b>Long-term Liabilities</b>		
Long-term liabilities due within one-year	32,120,721	7,845,000
Long-term liabilities due in more than one-year	625,625,002	409,757,421
Total OPEB liability	590,472,674	
Net pension liability	96,342,595	
<b>Total Liabilities</b>	<u>1,404,543,628</u>	<u>419,391,741</u>
<b>Deferred Inflows of Resources</b>		
Deferred inflows - pension activities	35,978,505	
<b>Total Deferred Inflows of Resources</b>	<u>35,978,505</u>	
<b>Net Position (Deficit)</b>		
Interim Net Position	1,326,262,375	149,133,947
<b>Total Net Position</b>	<u>\$ 1,326,262,375</u>	<u>\$ 149,133,947</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Ten Months Ended July 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>
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 59,196,545	\$ 8,494,377	\$ 4,030,865	\$
Financial administration	8,263,353	7,622,033		
Administration of justice	96,492,597	7,315,190	12,337,862	
Construction and maintenance	56,949,864	6,109,640	3,644,846	10,731,474
Health and human services	53,142,795	6,194,120	149,678,621	
Cooperative services	1,023,316			
Public safety	55,925,600	10,092,461	5,071,552	509
Park and recreation	6,909,322	89,732		
Libraries and education	16,155,478	128,454	28,790	
Capital outlay, interim financial activity	29,132,164			
Internal Service Fund, interim activity	9,763,172			
Interest on long-term debt	12,693,016		668,500	
<b>Total Primary Government</b>	<u>\$ 405,647,222</u>	<u>\$ 46,046,007</u>	<u>\$ 175,461,036</u>	<u>\$ 10,731,983</u>
<b>Component Units</b>				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	11,342,390	24,698,706		
FB Grand Parkway Toll Road Authority	14,122,094	16,325,904		
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	25,250			
<b>Total Component Units</b>	<u>\$ 25,489,734</u>	<u>\$ 41,024,610</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**

<b>Primary Government</b>	<b>Component Units</b>
-------------------------------	----------------------------

**Governmental  
Activities**

\$ (46,671,303)
(641,320)
(76,839,545)
(36,463,904)
102,729,946
(1,023,316)
(40,761,078)
(6,819,590)
(15,998,234)
(29,132,164)
(9,763,172)
(12,024,516)
<u>(173,408,196)</u>

\$
13,356,316
2,203,810
<u>(25,250)</u>
<u>15,534,876</u>

323,858,403	
7,040,003	
4,224,731	1,697,693
27,244,564	130,005
<u>362,367,701</u>	<u>1,827,698</u>
188,959,505	17,362,574
<u>1,137,302,870</u>	<u>131,771,373</u>
<u>\$ 1,326,262,375</u>	<u>\$ 149,133,947</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**July 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>
<b>Assets</b>					
Cash and cash equivalents	\$ 93,852,123	\$ 22,419,051	\$ 99,891,997	\$ 201,578,415	\$ 417,741,586
Taxes receivable, net	6,823,284	730,781		1,075,193	8,629,258
Grants receivable	20,463,052			3,302,995	23,766,047
Fines and fees receivable	37,076,011				37,076,011
Other receivables	2,276,180	41,614,248	65,637	573,670	44,529,735
Due from other funds	19,685,785				19,685,785
Due from component units	203,144				203,144
Prepaid items	78,956				78,956
<b>Total Assets</b>	<u>\$ 180,458,535</u>	<u>\$ 64,764,080</u>	<u>\$ 99,957,634</u>	<u>\$ 206,530,273</u>	<u>\$ 551,710,522</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 2,503,032	\$	\$	\$	\$ 2,503,032
Retainage payable	197,862		1,930,984	181,151	2,309,997
Due to other funds		410,223	11,448,522	12,390,854	24,249,599
Due to other governments	507,328				507,328
Deferred revenue	1,293,808	41,614,248			42,908,056
<b>Total Liabilities</b>	<u>4,502,030</u>	<u>42,024,471</u>	<u>13,379,506</u>	<u>12,572,005</u>	<u>72,478,012</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	6,823,284	730,781		1,075,193	8,629,258
Unavailable revenue-other	37,076,011				37,076,011
<b>Total Deferred Inflows of Resources</b>	<u>43,899,295</u>	<u>730,781</u>		<u>1,075,193</u>	<u>45,705,269</u>
<b>Fund Balances:</b>					
Interim Fund Balance	132,057,210	22,008,828	86,578,128	192,883,075	433,527,241
<b>Total Fund Balances</b>	<u>132,057,210</u>	<u>22,008,828</u>	<u>86,578,128</u>	<u>192,883,075</u>	<u>433,527,241</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 180,458,535</u>	<u>\$ 64,764,080</u>	<u>\$ 99,957,634</u>	<u>\$ 206,530,273</u>	<u>\$ 551,710,522</u>

**FORT BEND COUNTY, TEXAS**

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

**GOVERNMENTAL FUNDS**

*For the Ten Months Ended July 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>
<b>Revenues</b>					
Taxes - Property	\$ 249,023,116	\$ 52,974,648	\$	\$ 21,860,639	\$ 323,858,403
Taxes - Sales				7,040,003	7,040,003
Fees and fines	35,966,127			9,051,265	45,017,392
Intergovernmental	27,374,501	668,500	1,616,541	154,681,666	184,341,208
Earnings on investments	1,927,571	271,522	370,866	1,624,458	4,194,417
Miscellaneous	3,130,456	523,524	21,616,346	2,291,479	27,561,805
<b>Total Revenues</b>	<u>317,421,771</u>	<u>54,438,194</u>	<u>23,603,753</u>	<u>196,549,510</u>	<u>592,013,228</u>
<b>Expenditures</b>					
Current:					
General administration	46,845,677		8,687,732	1,195,328	56,728,737
Financial administration	8,009,643				8,009,643
Administration of justice	69,166,866		590,070	19,858,428	89,615,364
Construction and maintenance	2,860,714		24,932,494	41,738,218	69,531,426
Health and human services	40,629,952		200,484	9,884,673	50,715,109
Cooperative services	960,361				960,361
Public safety	50,913,305		1,521,170	684,189	53,118,664
Parks and recreation	2,691,524		2,669,599		5,361,123
Libraries and education	14,487,518		29,500	30,188	14,547,206
<b>Capital Outlay</b>	6,169,847	9,789,885	18,885,631	1,628,718	36,474,081
<b>Debt Service:</b>					
Principal		31,342,442			31,342,442
Interest and fiscal charges		11,599,983			11,599,983
Debt issuance costs		310,146	782,886		1,093,032
<b>Total Expenditures</b>	<u>242,735,407</u>	<u>53,042,456</u>	<u>58,299,566</u>	<u>75,019,742</u>	<u>429,097,171</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>74,686,364</u>	<u>1,395,738</u>	<u>(34,695,813)</u>	<u>121,529,768</u>	<u>162,916,057</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in				15,545,993	15,545,993
Transfers (out)	(15,398,636)			(147,357)	(15,545,993)
Inception of lease		9,789,885			9,789,885
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)
<b>Total Other Financing Sources (Uses)</b>	<u>(15,398,636)</u>	<u>10,109,769</u>	<u>106,062,421</u>	<u>15,398,636</u>	<u>116,172,190</u>
Net Change in Fund Balances	59,287,728	11,505,507	71,366,608	136,928,404	279,088,247
<b>Fund Balances, Beginning</b>	72,769,482	10,503,321	15,211,520	55,954,671	154,438,994
<b>Fund Balances, Ending</b>	<u>\$ 132,057,210</u>	<u>\$ 22,008,828</u>	<u>\$ 86,578,128</u>	<u>\$ 192,883,075</u>	<u>\$ 433,527,241</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITON**  
**PROPRIETARY FUNDS**  
*July 31, 2020*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 10,448,894
Due from other funds	4,573,561
Total Current Assets	<u>15,022,455</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	543,623
Total Capital Assets	<u>543,623</u>
<b>Total Assets</b>	<u>15,566,078</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	8,200,865
Due to other funds	9,747
Total Current Liabilities	<u>8,210,612</u>
<b>Total Liabilities</b>	<u>8,210,612</u>
<b>Net Position</b>	
Interim Net Position	7,355,466
<b>Total Net Position</b>	<u>\$ 7,355,466</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 42,661,154
<b>Total Operating Revenues</b>	<u>42,661,154</u>
<b>Operating Expenses</b>	
Current operations - general administration	1,634,253
Benefits provided	<u>50,790,073</u>
<b>Total Operating Expenses</b>	<u>52,424,326</u>
<b>Operating Income (Loss)</b>	(9,763,172)
<b>Non-Operating Revenues</b>	
Earnings on investments	<u>30,313</u>
<b>Total Non-Operating Revenues</b>	<u>30,313</u>
Change in Net Position	(9,732,859)
<b>Net Position -Beginning</b>	<u>17,088,325</u>
<b>Net Position -Ending</b>	<u>\$ 7,355,466</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Ten Months Ended July 31, 2020*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 44,229,014
Payment of benefits	(50,790,073)
Payment of general administration expenses	(1,446,407)
Net Cash Provided (Used) by Operating Activities	<u>(8,007,466)</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	30,313
Net Cash Provided by Investing Activities	<u>30,313</u>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>18,426,047</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 10,448,894</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (9,763,172)
Adjustments to operations:	
Depreciation	20,000
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	721,985
(Increase) Decrease in due from other funds	1,291,958
(Increase) Decrease in due from component units	9,832
(Increase) Decrease in other receivables	266,070
Increase (Decrease) in due to other funds	(554,139)
<b>Total adjustments</b>	<u>1,755,706</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (8,007,466)</u>

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

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 34,247,517
Miscellaneous receivables	261,530
<b>Total Assets</b>	<b>\$ 34,509,047</b>
<b>Liabilities</b>	
Due to other governments	\$ 34,509,047
<b>Total Liabilities</b>	<b>\$ 34,509,047</b>



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

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend County Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 8,330	\$ 115,924,962	\$ 39,442,299	\$	\$ 41,657	\$ 155,417,248
Investments		5,347,537				5,347,537
Capital assets, not being depreciated		33,921,224	5,620,871			39,542,095
Capital assets, net of accumulated depreciation		218,962,767	144,647,114			363,609,881
<b>Total Assets</b>	<u>8,330</u>	<u>374,156,490</u>	<u>189,710,284</u>		<u>41,657</u>	<u>563,916,761</u>
<b>Deferred Outflows of Resources</b>						
Deferred charges - debt refunding		4,608,927				4,608,927
<b>Total Deferred Outflows of Resources</b>		<u>4,608,927</u>				<u>4,608,927</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		26,077	40,326			66,403
Due to primary government		98,912	104,232			203,144
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
<b>Total Liabilities</b>		<u>248,679,441</u>	<u>170,712,300</u>			<u>419,391,741</u>
<b>Net Position (Deficit)</b>						
Interim Net Position	<u>8,330</u>	<u>130,085,976</u>	<u>18,997,984</u>		<u>41,657</u>	<u>149,133,947</u>
<b>Total Net Position (Deficit)</b>	<u>\$ 8,330</u>	<u>\$ 130,085,976</u>	<u>\$ 18,997,984</u>	<u>\$</u>	<u>\$ 41,657</u>	<u>\$ 149,133,947</u>

\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Ten Months Ended July 31, 2020*

<b>Functions/Programs</b>	<b>Program Revenues</b>		
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>
<b>FBC Surface Water Supply Corporation</b>			
Health and welfare	\$ _____	\$ _____	\$ _____
<b>Total FBC Surface Water Supply Corporation</b>	_____	_____	_____
<b>Fort Bend County Toll Road Authority</b>			
Toll road operations	5,089,168	24,698,706	
Interest on long-term debt	6,253,222		
<b>Total Fort Bend County Toll Road Authority</b>	<u>11,342,390</u>	<u>24,698,706</u>	_____
<b>Fort Bend Grand Parkway Toll Road Authority</b>			
Toll road operations	10,531,994	16,325,904	
Interest on long-term debt	3,590,100		
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<u>14,122,094</u>	<u>16,325,904</u>	_____
<b>Fort Bend County Housing Finance Corporation *</b>			
General administration	_____	_____	_____
<b>Total Fort Bend County Housing Finance Corporation</b>	_____	_____	_____
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	25,250	_____	_____
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>25,250</u>	_____	_____
<b>Total Component Units</b>	<u>\$ 25,489,734</u>	<u>\$ 41,024,610</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**

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend County Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$
	19,609,538				19,609,538
	(6,253,222)				(6,253,222)
	13,356,316				13,356,316
		5,793,910			5,793,910
		(3,590,100)			(3,590,100)
		2,203,810			2,203,810
				(25,250)	(25,250)
				(25,250)	(25,250)
	13,356,316	2,203,810		(25,250)	15,534,876
91	1,295,035	401,942		625	1,697,693
	130,005				130,005
91	1,425,040	401,942		625	1,827,698
91	14,781,356	2,605,752		(24,625)	17,362,574
8,239	115,304,620	16,392,232		66,282	131,771,373
\$ 8,330	\$ 130,085,976	\$ 18,997,984	\$	\$ 41,657	\$ 149,133,947



**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 Ten Months Ended July 31, 2020**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 241,705,904	\$ 241,705,904	\$ 241,978,614	\$ 272,710	100.1%
Fees and fines	33,958,933	34,098,926	26,609,867	(7,489,059)	78.0%
Intergovernmental	7,359,942	7,359,942	4,839,275	(2,520,667)	65.8%
Earnings on investments	4,530,795	4,530,795	1,927,571	(2,603,224)	42.5%
Miscellaneous	2,898,816	3,110,370	2,593,901	(516,469)	83.4%
<b>Total Revenues</b>	<b>290,454,390</b>	<b>290,805,937</b>	<b>277,949,228</b>	<b>(12,856,709)</b>	<b>95.6%</b>
<b>Expenditures</b>					
Current:					
General administration	58,148,059	56,166,170	45,248,781	10,917,389	80.6%
Financial administration	10,121,762	10,096,432	8,009,643	2,086,790	79.3%
Administration of justice	83,227,428	82,921,107	66,064,971	16,856,136	79.7%
Construction and maintenance	3,746,831	3,743,205	2,897,025	846,179	77.4%
Health and human services	32,942,395	32,522,195	23,537,565	8,984,630	72.4%
Cooperative services	1,167,724	1,141,086	960,361	180,725	84.2%
Public safety	54,013,919	53,522,343	40,975,966	12,546,377	76.6%
Parks and recreation	3,721,235	3,654,394	2,660,124	994,269	72.8%
Libraries and education	19,136,549	18,532,154	14,487,518	4,044,636	78.2%
<b>Capital Outlay</b>	<b>1,580,609</b>	<b>2,014,291</b>	<b>942,077</b>	<b>1,072,214</b>	<b>46.8%</b>
<b>Total Expenditures</b>	<b>267,806,511</b>	<b>264,313,377</b>	<b>205,784,031</b>	<b>58,529,346</b>	<b>77.9%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,647,879	26,492,560	72,165,197	45,672,637	
<b>Other Financing Sources (Uses)</b>					
Transfers in					
Transfers out	(15,447,898)	(15,413,636)	(15,398,636)	15,000	
<b>Total Other Financing Sources (Uses)</b>	<b>(15,447,898)</b>	<b>(15,413,636)</b>	<b>(15,398,636)</b>	<b>15,000</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>7,199,981</b>	<b>11,078,924</b>	<b>56,766,561</b>	<b>45,687,637</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			2,521,167		
<b>Fund Balances, Beginning</b>	<b>65,082,201</b>	<b>65,082,201</b>	<b>65,082,201</b>		
<b>Fund Balances, Ending</b>	<b>\$ 72,282,182</b>	<b>\$ 76,161,125</b>	<b>\$ 124,369,929</b>	<b>\$ 45,687,637</b>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

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

**Budgetary Basis**

Fort Bend County budgets for operational and capital activity through the fiscal year budget process for General Fund, Road & Bridge, Drainage, and Debt Service funds. The General Fund includes a multi-year budget that is not confined to the fiscal year ending September 30. This multi-year budget is used to account for capital projects, grants, and other activity expanding beyond the fiscal year. The funding for these projects and grants originates from a prior or current fiscal year budget allocation that is then transferred to the multi-year project budget. The schedule below shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
	<hr/>	<hr/>	<hr/>
<b>General Fund</b>			
Revenues	\$ 277,949,228	\$ 39,472,543	\$ 317,421,771
Expenditures	205,784,031	36,951,376	242,735,407
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	72,165,197	2,521,167	74,686,364
Transfers in			
Transfers out	(15,398,636)	<hr/>	(15,398,636)
<b>Total Other Financing Sources (Uses)</b>	(15,398,636)	<hr/>	(15,398,636)
<b>Net Changes in Fund Balances</b>	56,766,561	2,521,167	59,287,728
<b>Fund Balances, Beginning</b>			65,082,201
<b>Fund Balances, Ending</b>			<u><u>\$ 124,369,929</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**  
**July 31, 2020**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 15,367,286	\$ 4,095,467	\$ 5,516,969	\$ 15,903,740
Taxes receivable, net				755,492
Grants receivable			9,517	
Other receivables			742	42,063
<b>Total Assets</b>	<b>\$ 15,367,286</b>	<b>\$ 4,095,467</b>	<b>\$ 5,527,228</b>	<b>\$ 16,701,295</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	158,704		1,865,797	1,482,680
<b>Total Liabilities</b>	<b>158,704</b>		<b>1,865,797</b>	<b>1,482,680</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				755,492
<b>Total Deferred Inflows of Resources</b>				<b>755,492</b>
<b>Fund Balances:</b>				
Interim Fund Balance	15,208,582	4,095,467	3,661,431	14,463,123
<b>Total Fund Balances</b>	<b>15,208,582</b>	<b>4,095,467</b>	<b>3,661,431</b>	<b>14,463,123</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 15,367,286</b>	<b>\$ 4,095,467</b>	<b>\$ 5,527,228</b>	<b>\$ 16,701,295</b>

**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>
\$ 16,130,198 319,701 2,868,439	\$ 1,186,056	\$ 4,609	\$ 46,105	\$ 1,321,830	\$ 436,716
				39,169	1,920
<u>\$ 19,318,338</u>	<u>\$ 1,186,056</u>	<u>\$ 4,609</u>	<u>\$ 46,105</u>	<u>\$ 1,360,999</u>	<u>\$ 438,636</u>
\$ 181,151 8,325,987 8,507,138		\$	\$	\$	\$
			2,229	22,712	363
			2,229	22,712	363
319,701 319,701					
10,491,499 10,491,499	1,186,056 1,186,056	4,609 4,609	43,876 43,876	1,338,287 1,338,287	438,273 438,273
<u>\$ 19,318,338</u>	<u>\$ 1,186,056</u>	<u>\$ 4,609</u>	<u>\$ 46,105</u>	<u>\$ 1,360,999</u>	<u>\$ 438,636</u>

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

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 107,706	\$ 137,572	\$ 55,677	\$ 201,432
Taxes receivable, net				
Grants receivable				
Other receivables		1,065		
<b>Total Assets</b>	<b>\$ 107,706</b>	<b>\$ 138,637</b>	<b>\$ 55,677</b>	<b>\$ 201,432</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	30			
<b>Total Liabilities</b>	<b>30</b>			
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
<b>Fund Balances:</b>				
Interim Fund Balance	107,676	138,637	55,677	201,432
<b>Total Fund Balances</b>	<b>107,676</b>	<b>138,637</b>	<b>55,677</b>	<b>201,432</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 107,706</b>	<b>\$ 138,637</b>	<b>\$ 55,677</b>	<b>\$ 201,432</b>



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

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 566,649	\$ 3,069,857	\$ 19,196	\$ 297,674
Taxes receivable, net				
Grants receivable				
Other receivables			77	
<b>Total Assets</b>	<u>\$ 566,649</u>	<u>\$ 3,069,857</u>	<u>\$ 19,273</u>	<u>\$ 297,674</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	19,561	16,881		
<b>Total Liabilities</b>	<u>19,561</u>	<u>16,881</u>		
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
Fund Balances:				
Interim Fund Balance	547,088	3,052,976	19,273	297,674
<b>Total Fund Balances</b>	<u>547,088</u>	<u>3,052,976</u>	<u>19,273</u>	<u>297,674</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 566,649</u>	<u>\$ 3,069,857</u>	<u>\$ 19,273</u>	<u>\$ 297,674</u>

**Special Revenue Funds**

<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>
\$ 409,347	\$ 206,736	\$ 1,014,740	\$ 61	\$ 335,519	\$ 84,774
	7,186	150,691			
<u>\$ 409,347</u>	<u>\$ 213,922</u>	<u>\$ 1,165,431</u>	<u>\$ 61</u>	<u>\$ 335,519</u>	<u>\$ 84,774</u>
\$	\$	\$	\$	\$	\$
		175			644
		175			644
409,347	213,922	1,165,256	61	335,519	84,130
409,347	213,922	1,165,256	61	335,519	84,130
<u>\$ 409,347</u>	<u>\$ 213,922</u>	<u>\$ 1,165,431</u>	<u>\$ 61</u>	<u>\$ 335,519</u>	<u>\$ 84,774</u>

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

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 65,850	\$ 388,450	\$ 1,216,306	\$ 2,358,182
Taxes receivable, net				
Grants receivable	51,102	216,060		
Other receivables			77,002	191,721
<b>Total Assets</b>	<b>\$ 116,952</b>	<b>\$ 604,510</b>	<b>\$ 1,293,308</b>	<b>\$ 2,549,903</b>
<b>Total Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,846	294,382	7,440	64,352
<b>Total Liabilities</b>	<b>1,846</b>	<b>294,382</b>	<b>7,440</b>	<b>64,352</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
<b>Fund Balances:</b>				
Interim Fund Balance	115,106	310,128	1,285,868	2,485,551
<b>Total Fund Balances</b>	<b>115,106</b>	<b>310,128</b>	<b>1,285,868</b>	<b>2,485,551</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 116,952</b>	<b>\$ 604,510</b>	<b>\$ 1,293,308</b>	<b>\$ 2,549,903</b>

\* Unavailable as of issuance of this report.

**Special Revenue Funds**

<b>Fort Bend County Historical Commission</b>	<b>CARES Act Fund</b>	<b>East Fort Bend County Development Authority *</b>	<b>Total Non-major Special Revenue Funds</b>
\$ 7,078	\$ 126,898,732	\$	\$ 201,578,415
			1,075,193
			3,302,995
			573,670
<u>\$ 7,078</u>	<u>\$ 126,898,732</u>	<u>\$</u>	<u>\$ 206,530,273</u>
\$	\$	\$	\$ 181,151
	125,371		12,390,854
	<u>125,371</u>		<u>12,572,005</u>
			1,075,193
			<u>1,075,193</u>
7,078	126,773,361		192,883,075
<u>7,078</u>	<u>126,773,361</u>		<u>192,883,075</u>
<u>\$ 7,078</u>	<u>\$ 126,898,732</u>	<u>\$</u>	<u>\$ 206,530,273</u>

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

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 11,271,208
Taxes, sales	7,040,003			
Fees and fines				4,771,114
Intergovernmental		1,502,464	132,064	142,901
Earnings on investments	155,431	72,856	143,301	192,377
Miscellaneous			44,513	315,740
<b>Total Revenues</b>	<b>7,195,434</b>	<b>1,575,320</b>	<b>319,878</b>	<b>16,693,340</b>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice			12,382,956	
Construction and maintenance	7,299,243	7,000,000		13,765,025
Health and human services				
Public safety				
Libraries and education				
<b>Capital Outlay</b>	<b>111,639</b>		<b>182,035</b>	<b>139,574</b>
<b>Total Expenditures</b>	<b>7,410,882</b>	<b>7,000,000</b>	<b>12,564,991</b>	<b>13,904,599</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(215,448)</b>	<b>(5,424,680)</b>	<b>(12,245,113)</b>	<b>2,788,741</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in			15,169,898	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<b>15,169,898</b>	
Net change in fund balances	(215,448)	(5,424,680)	2,924,785	2,788,741
<b>Fund Balances, Beginning</b>	<b>15,424,030</b>	<b>9,520,147</b>	<b>736,646</b>	<b>11,674,382</b>
<b>Fund Balances, Ending</b>	<b>\$ 15,208,582</b>	<b>\$ 4,095,467</b>	<b>\$ 3,661,431</b>	<b>\$ 14,463,123</b>

**Special Revenue Funds**

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<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 10,589,431	\$	\$	\$	\$	\$
161,542				348,537	54,067
7,914,512	64,306				110,406
182,330	12,953	50	408	14,664	5,807
54,017			48,028		
<u>18,901,832</u>	<u>77,259</u>	<u>50</u>	<u>48,436</u>	<u>363,201</u>	<u>170,280</u>
13,673,950				349,344	
			48,700		128,395
1,018,734					61,620
<u>14,692,684</u>			<u>48,700</u>	<u>349,344</u>	<u>190,015</u>
4,209,148	77,259	50	(264)	13,857	(19,735)
4,209,148	77,259	50	(264)	13,857	(19,735)
6,282,351	1,108,797	4,559	44,140	1,324,430	458,008
<u>\$ 10,491,499</u>	<u>\$ 1,186,056</u>	<u>\$ 4,609</u>	<u>\$ 43,876</u>	<u>\$ 1,338,287</u>	<u>\$ 438,273</u>

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

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		8,603		
Intergovernmental				
Earnings on investments	1,180	1,447	610	
Miscellaneous	28,790			14,655
<b>Total Revenues</b>	<b>29,970</b>	<b>10,050</b>	<b>610</b>	<b>14,655</b>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	30,188			
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>30,188</b>			
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(218)</b>	<b>10,050</b>	<b>610</b>	<b>14,655</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(218)	10,050	610	14,655
<b>Fund Balances, Beginning</b>	<b>107,894</b>	<b>128,587</b>	<b>55,067</b>	<b>186,777</b>
<b>Fund Balances, Ending</b>	<b>\$ 107,676</b>	<b>\$ 138,637</b>	<b>\$ 55,677</b>	<b>\$ 201,432</b>

**Special Revenue Funds**

<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>
\$	\$	\$	\$	\$	\$
5,305				1,192,391	
8,295			84,000		
	52	157	2,981		31,615
		4,998			7,833
<u>13,600</u>	<u>52</u>	<u>5,155</u>	<u>86,981</u>	<u>1,192,391</u>	<u>39,448</u>
10,316		10,403	65,178	672,207	
	170				
<u>10,316</u>	<u>170</u>	<u>10,403</u>	<u>65,178</u>	<u>672,207</u>	
3,284	(118)	(5,248)	21,803	520,184	39,448
3,284	(118)	(5,248)	21,803	520,184	39,448
40,702	4,803	15,750	205,112	3,436,881	63,511
<u>\$ 43,986</u>	<u>\$ 4,685</u>	<u>\$ 10,502</u>	<u>\$ 226,915</u>	<u>\$ 3,957,065</u>	<u>\$ 102,959</u>

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

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			666	
Intergovernmental		19,326		56,607
Earnings on investments	8,957	30,612		2,896
Miscellaneous	156,827	943,389		
<b>Total Revenues</b>	<u>165,784</u>	<u>993,327</u>	<u>666</u>	<u>59,503</u>
<b>Expenditures</b>				
Current:				
General administration	457,743			
Administration of justice		73,050		1,105
Construction and maintenance				
Health and human services				
Public safety		478,894		17,090
Libraries and education				
<b>Capital Outlay</b>		<u>115,116</u>		
<b>Total Expenditures</b>	<u>457,743</u>	<u>667,060</u>		<u>18,195</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	(291,959)	326,267	666	41,308
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(291,959)	326,267	666	41,308
<b>Fund Balances, Beginning</b>	<u>839,047</u>	<u>2,726,709</u>	<u>18,607</u>	<u>256,366</u>
<b>Fund Balances, Ending</b>	<u>\$ 547,088</u>	<u>\$ 3,052,976</u>	<u>\$ 19,273</u>	<u>\$ 297,674</u>

**Special Revenue Funds**

<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>
\$	\$	\$	\$	\$	\$
409,347	25,875	2,061,349		318,805	143,335
	720	515,329	427	16,714	435
	6,300	650,000	5,402		
<u>409,347</u>	<u>32,895</u>	<u>3,226,678</u>	<u>5,829</u>	<u>335,519</u>	<u>143,770</u>
	91,973	2,061,422	5,768		59,640
	<u>91,973</u>	<u>2,061,422</u>	<u>5,768</u>		<u>59,640</u>
409,347	(59,078)	1,165,256	61	335,519	84,130
	223,738				
	<u>223,738</u>				
409,347	164,660	1,165,256	61	335,519	84,130
	49,262				
<u>\$ 409,347</u>	<u>\$ 213,922</u>	<u>\$ 1,165,256</u>	<u>\$ 61</u>	<u>\$ 335,519</u>	<u>\$ 84,130</u>

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

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			648,130	1,860,910
Intergovernmental	125,493	2,394,772		4,905,415
Earnings on investments				42,334
Miscellaneous			8,000	2,987
<b>Total Revenues</b>	<u>125,493</u>	<u>2,394,772</u>	<u>656,130</u>	<u>6,811,646</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice	112,159	2,058,129	534,871	4,326,095
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>112,159</u>	<u>2,058,129</u>	<u>534,871</u>	<u>4,326,095</u>
<b>Excess (Deficiency) of Revenues   Over (Under) Expenditures</b>	13,334	336,643	121,259	2,485,551
<b>Other Financing Sources (Uses)</b>				
Transfers in				147,357
Transfers (out)				(147,357)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	13,334	336,643	121,259	2,485,551
<b>Fund Balances, Beginning</b>	<u>101,772</u>	<u>(26,515)</u>	<u>1,164,609</u>	
<b>Fund Balances, Ending</b>	<u>\$ 115,106</u>	<u>\$ 310,128</u>	<u>\$ 1,285,868</u>	<u>\$ 2,485,551</u>

\* Unavailable as of issuance of this report.

<b>Special Revenue Funds</b>			
<b>Fort Bend County Historical Commission</b>	<b>CARES Act Fund</b>	<b>East Fort Bend County Development Authority *</b>	<b>Total Non-major Special Revenue Funds</b>
\$	\$	\$	\$ 21,860,639
			7,040,003
			9,051,265
	134,262,394		154,681,666
38	187,777		1,624,458
			2,291,479
<u>38</u>	<u>134,450,171</u>		<u>196,549,510</u>
200			1,195,328
			19,858,428
			41,738,218
	7,676,810		9,884,673
			684,189
			30,188
			1,628,718
<u>200</u>	<u>7,676,810</u>		<u>75,019,742</u>
(162)	126,773,361		121,529,768
5,000			15,545,993
			(147,357)
<u>5,000</u>			<u>15,398,636</u>
4,838	126,773,361		136,928,404
2,240			55,954,671
<u>\$ 7,078</u>	<u>\$ 126,773,361</u>		<u>\$ 192,883,075</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 Ten Months Ended July 31, 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>
<b>Revenues</b>					
Taxes	\$ 11,358,684	\$ 11,358,684	\$ 11,271,208	\$ (87,476)	99.2%
Fees and fines	7,372,125	7,372,125	4,771,114	(2,601,011)	64.7%
Intergovernmental	146,351	146,351	142,901	(3,450)	97.6%
Earnings on investments	474,293	474,293	192,377	(281,916)	40.6%
Miscellaneous	358,517	358,517	315,740	(42,777)	88.1%
<b>Total Revenues</b>	<u>19,709,970</u>	<u>19,709,970</u>	<u>16,693,340</u>	<u>(3,016,630)</u>	<u>84.7%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	23,615,338	22,548,190	13,765,025	8,783,165	61.0%
<b>Capital Outlay</b>	-	151,359	139,574	11,785	92.2%
<b>Total Expenditures</b>	<u>23,615,338</u>	<u>22,699,549</u>	<u>13,904,599</u>	<u>8,794,950</u>	<u>61.3%</u>
<b>Net change in fund balances- budgetary basis</b>	(3,905,368)	(2,989,579)	2,788,741	5,778,321	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>					
<b>Fund balances, Beginning</b>	11,674,382	11,674,382	11,674,382		
<b>Fund balances, Ending</b>	<u>\$ 7,769,014</u>	<u>\$ 8,684,803</u>	<u>\$ 14,463,123</u>	<u>\$ 5,778,321</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	\$ 16,693,340	\$	\$ 16,693,340
Expenditures	13,904,599		13,904,599
<b>Net Changes in Fund Balances</b>	2,788,741		2,788,741
<b>Fund balances, Beginning</b>			11,674,382
<b>Fund balances, Ending</b>			<u>\$ 14,463,123</u>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 9,460,979	\$ 10,699,123	\$ 10,589,431	\$ (109,692)	99.0%
Fees and fines	12,070	12,070	161,542	149,472	1338.4%
Intergovernmental			7,914,512	7,914,512	
Earnings on investments	376,324	376,324	182,330	(193,994)	48.5%
Miscellaneous	254,971	254,971	54,017	(200,954)	21.2%
<b>Total Revenues</b>	<b>10,104,344</b>	<b>11,342,488</b>	<b>18,901,832</b>	<b>7,559,344</b>	<b>166.6%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	9,757,365	9,214,625	6,412,413	2,802,212	69.6%
<b>Capital Outlay</b>		1,712,698	5,878,941	(4,166,243)	
<b>Total Expenditures</b>	<b>9,757,365</b>	<b>10,927,323</b>	<b>12,291,354</b>	<b>(1,364,031)</b>	<b>112.5%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	346,979	415,165	6,610,479	6,195,313	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(1,000,000)	(1,000,000)		1,000,000	
<b>Total Other Financing Sources (Uses)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>		<b>1,000,000</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(653,021)</b>	<b>(584,835)</b>	<b>6,610,479</b>	<b>7,195,313</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(2,401,330)</b>		
<b>Fund balances, Beginning</b>	<b>6,282,351</b>	<b>6,282,351</b>	<b>6,282,351</b>		
<b>Fund balances, Ending</b>	<b>\$ 5,629,330</b>	<b>\$ 5,697,516</b>	<b>\$ 10,491,499</b>	<b>\$ 7,195,313</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 18,901,832	\$	\$ 18,901,832
Expenditures	12,291,354	2,401,330	14,692,684
<b>Net Changes in Fund Balances</b>	<b>6,610,479</b>	<b>(2,401,330)</b>	<b>4,209,148</b>
<b>Fund balances, Beginning</b>			<b>6,282,351</b>
<b>Fund balances, Ending</b>			<b>\$ 10,491,499</b>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 52,850,479	\$ 52,850,479	\$ 52,974,649	\$ 124,170	100.2%
Intergovernmental			668,500	668,500	
Earnings on investments	588,796	588,796	271,522	(317,274)	46.1%
Miscellaneous			523,524	523,524	
<b>Total Revenues</b>	<b>53,439,275</b>	<b>53,439,275</b>	<b>54,438,195</b>	<b>998,920</b>	<b>101.9%</b>
<b>Expenditures</b>					
Current:					
Capital Outlay			9,789,885		
Principal	32,383,566	32,383,566	31,342,442	1,041,124	96.8%
Interest and fiscal charges	20,909,825	20,909,825	11,599,983	9,309,842	55.5%
Debt issuance costs			310,146	(310,146)	
<b>Total Expenditures</b>	<b>53,293,391</b>	<b>53,293,391</b>	<b>53,042,457</b>	<b>10,040,819</b>	<b>99.5%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	145,884	145,884	1,395,738	11,039,739	
<b>Other Financing Sources (Uses)</b>					
Inception of lease			9,789,885		
Issuance of Bonds			40,675,512	40,675,512	
Payment to refunded bond escrow agent			(40,355,628)	(40,355,628)	
<b>Total Other Financing Sources (Uses)</b>			<b>10,109,769</b>	<b>319,884</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>145,884</b>	<b>145,884</b>	<b>11,505,507</b>	<b>11,359,623</b>	
<b>Fund balances, Beginning</b>	<b>10,503,321</b>	<b>10,503,321</b>	<b>10,503,321</b>		
<b>Fund balances, Ending</b>	<b>\$ 10,649,205</b>	<b>\$ 10,649,205</b>	<b>\$ 22,008,828</b>	<b>\$ 11,359,623</b>	

Note: Totals may differ immaterially due to rounding.

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 2,070,074	\$ 8,378,820	\$ 10,448,894
Due from other funds	3,780,517	793,044	4,573,561
Total Current Assets	<u>5,850,591</u>	<u>9,171,864</u>	<u>15,022,455</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	543,623		543,623
Total Capital Assets	<u>543,623</u>		<u>543,623</u>
<b>Total Assets</b>	<u>6,394,214</u>	<u>9,171,864</u>	<u>15,566,078</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	4,486,978	3,713,887	8,200,865
Due to other funds	803	8,944	9,747
Total Current Liabilities	<u>4,487,781</u>	<u>3,722,831</u>	<u>8,210,612</u>
<b>Total Liabilities</b>	<u>4,487,781</u>	<u>3,722,831</u>	<u>8,210,612</u>
<b>Net Position</b>			
Interim Net Position	1,906,433	5,449,033	7,355,466
<b>Total Net Position</b>	<u>\$ 1,906,433</u>	<u>\$ 5,449,033</u>	<u>\$ 7,355,466</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 35,324,449	\$ 7,336,705	\$ 42,661,154
<b>Total Operating Revenues</b>	<u>35,324,449</u>	<u>7,336,705</u>	<u>42,661,154</u>
<b>Operating Expenses</b>			
Current operations - general administration	939,785	694,468	1,634,253
Benefits provided	42,597,528	8,192,545	50,790,073
<b>Total Operating Expenses</b>	<u>43,537,313</u>	<u>8,887,013</u>	<u>52,424,326</u>
<b>Operating Income (Loss)</b>	(8,212,864)	(1,550,308)	(9,763,172)
<b>Non-Operating Revenues</b>			
Earnings on investments	30,313		30,313
<b>Total Non-Operating Revenues</b>	<u>30,313</u>		<u>30,313</u>
Change in Net Position	(8,182,551)	(1,550,308)	(9,732,859)
<b>Net Position -Beginning</b>	<u>10,088,984</u>	<u>6,999,341</u>	<u>17,088,325</u>
<b>Net Position -Ending</b>	<u>\$ 1,906,433</u>	<u>\$ 5,449,033</u>	<u>\$ 7,355,466</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 36,874,722	\$ 7,354,292	\$ 44,229,014
Payment of benefits	(42,597,528)	(8,192,545)	(50,790,073)
Payment of general administration expenses	(1,411,295)	(35,112)	(1,446,407)
Net Cash Provided (Used) by Operating Activities	<u>(7,134,101)</u>	<u>(873,365)</u>	<u>(8,007,466)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	30,313		30,313
Net Cash Provided by Investing Activities	<u>30,313</u>		<u>30,313</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(7,103,788)	(873,365)	(7,977,153)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>9,173,862</u>	<u>9,252,185</u>	<u>18,426,047</u>
<b>Cash and Cash Equivalents, Ending of Period</b>	<u>\$ 2,070,074</u>	<u>\$ 8,378,820</u>	<u>\$ 10,448,894</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (8,212,864)	\$ (1,550,308)	\$ (9,763,172)
Adjustments to operations:			
Depreciation	20,000		20,000
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		721,985	721,985
(Increase) Decrease in due from other funds	1,291,958		1,291,958
(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	(491,510)	(62,629)	(554,139)
<b>Total adjustments</b>	<u>1,078,763</u>	<u>676,943</u>	<u>1,755,706</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (7,134,101)</u>	<u>\$ (873,365)</u>	<u>\$ (8,007,466)</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.

<b>Contents</b>	<b>Pages</b>
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
<b>Governmental activities</b>				
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				
<b>Total governmental activities net position</b>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>
<b>Primary Government:</b>				
<b>Total primary government net position</b>	<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>Ten Months Ended 7/31/20</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>1,326,262,375</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>\$ 1,326,262,375</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>\$ 1,326,262,375</u>

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

	Fiscal Year			
	2011	2012	2013	2014
<b>Expenses</b>				
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				
<b>Total governmental activities expenses</b>	<b><u>\$ 301,581,135</u></b>	<b><u>\$ 305,409,687</u></b>	<b><u>\$ 320,498,872</u></b>	<b><u>\$ 340,856,331</u></b>
<b>Program Revenues</b>				
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				
<b>Total governmental activities program revenues</b>	<b><u>\$ 98,386,590</u></b>	<b><u>\$ 93,011,110</u></b>	<b><u>\$ 107,504,594</u></b>	<b><u>\$ 114,585,695</u></b>

Fiscal Year					Ten Months
2015	2016	2017	2018	2019	Ended 7/31/20
\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 59,196,545
9,923,190	10,668,228	11,263,933	10,834,176	12,209,863	8,263,353
97,317,659	106,035,587	115,538,871	117,331,362	135,251,870	96,492,597
80,574,657	78,151,431	124,089,221	158,535,405	126,659,106	56,949,864
36,721,273	43,153,506	47,679,907	49,429,132	55,242,816	53,142,795
1,150,926	1,215,874	1,210,100	1,182,279	1,256,722	1,023,316
63,537,941	64,704,958	69,963,634	71,090,108	79,077,588	55,925,600
4,133,419	4,545,562	5,217,764	4,116,418	6,236,212	6,909,322
17,638,589	18,446,773	19,285,563	19,954,027	23,395,545	16,155,478
14,108,075	14,960,865	16,192,299	18,187,015	18,036,750	12,693,016
					29,132,164
					9,763,172
<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>\$ 405,647,222</u>
\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 8,494,377
7,541,956	8,143,353	7,975,576	8,421,651	8,337,603	7,622,033
8,485,619	8,700,278	8,566,204	10,085,158	9,264,252	7,315,190
7,078,136	7,121,643	6,547,329	7,164,117	7,573,841	6,109,640
7,762,002	10,263,992	9,615,495	15,241,132	13,999,882	6,194,120
7,721,948	8,733,631	9,538,600	10,308,635	11,266,833	10,092,461
188,437	158,626	145,150	201,478	219,198	89,732
280,973	288,193	261,257	260,911	269,824	128,454
3,849,997	4,380,173	5,450,961	9,882,516	11,659,519	4,030,865
10,292,737	10,823,506	10,566,287	9,413,315	10,822,285	12,337,862
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	149,678,621
350	21,586				
4,427,337	3,994,478	3,760,913	5,118,910	5,382,041	5,071,552
346,283	98,583	95,821	104,711	230,444	
104,658	46,068	62,278	78,841	56,932	28,790
					668,500
	89,000	175,000			
32,920,374	125,334,640	120,203,650	97,674,810	86,276,517	10,731,474
		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>\$ 232,239,026</u>

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

	Fiscal Year			
	2011	2012	2013	2014
<b>Net (Expense)/Revenue</b>				
Governmental Activities	\$ (203,194,545)	\$ (212,398,577)	\$ (212,994,248)	\$ (226,270,635)
<b>Total primary government net (expense)/revenue</b>	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>
<b>General Revenues and Other Changes in Net Position</b>				
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
<b>Special Item - Conveyance of property</b>				
<b>Total governmental activities</b>	<u>205,700,181</u>	<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>
<b>Total primary government</b>	<u>\$ 205,700,181</u>	<u>\$ 209,643,431</u>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ 2,505,636	\$ (2,755,146)	\$ 3,922,040	\$ 6,036,971
<b>Total primary government</b>	<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	Ten Months Ended 7/31/20
<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>\$ (173,408,196)</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>\$ (173,408,196)</u></u>
\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 323,858,403
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	7,040,003
904,359	1,761,994	3,460,544	7,033,371	8,005,860	4,224,731
7,138,231	7,520,474	8,503,412	8,301,082	7,626,561	27,244,564
<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>362,367,701</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>\$ 362,367,701</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>\$ 188,959,505</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>\$ 188,959,505</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
<b>General Fund</b>				
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				
<b>Total General Fund</b>	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>
<b>All Other Governmental Funds</b>				
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				
<b>Total All Other Governmental Funds</b>	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>

Fiscal Year					Ten Months Ended 7/31/20
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	
					132,057,210
<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>\$ 132,057,210</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	
					301,470,031
<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>\$ 301,470,031</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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<u>281,183,309</u>	<u>279,758,358</u>	<u>304,760,708</u>	<u>318,304,292</u>
<b>Expenditures</b>				
Current:				
General administration	44,312,741	37,792,578	37,437,702	41,478,910
Financial administration	7,176,186	7,221,313	7,180,608	7,891,034
Administration of justice	69,878,942	73,198,325	73,839,598	77,242,153
Construction and maintenance	29,542,425	28,214,027	27,403,229	35,374,943
Health and human services	22,067,744	27,835,260	30,403,209	30,267,231
Cooperative services	986,392	960,392	883,324	944,039
Public safety	44,156,502	45,463,593	44,991,489	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	13,034,163	13,613,875
<b>Capital Outlay</b>	88,927,796	44,845,671	57,223,885	40,964,586
<b>Debt Service:</b>				
Principal	12,590,000	13,300,000	15,630,000	16,250,000
Interest and fiscal charges	15,528,257	15,571,727	16,749,579	15,893,399
Debt Issuance costs	249,266	541,944		234,472
<b>Total Expenditures</b>	<u>349,856,478</u>	<u>309,914,574</u>	<u>326,756,674</u>	<u>329,255,095</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(68,673,169)	(30,156,216)	(21,995,966)	(10,950,803)
<b>Other Financing Sources (Uses)</b>				
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)
Inception of lease				
Bonds issued		58,220,000		
Refunding bonds issued	9,675,000			18,900,000
Premium on bonds issued				
Premium on refunding bonds issued	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				
<b>Total Other Financing Sources (Uses)</b>	<u>229,853</u>	<u>65,546,639</u>	<u></u>	<u>(2,685,887)</u>
<b>Net Change in Fund Balances</b>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,423</u>	<u>\$ (21,995,966)</u>	<u>\$ (13,636,690)</u>
<b>Debt service as a percentage of noncapital expenditures</b>	10.78%	10.89%	12.01%	11.15%

Fiscal Year

2015	2016	2017	2018	2019	Ten Months Ended 7/31/20
\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 323,858,403
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	7,040,003
47,803,283	50,231,963	51,736,504	54,687,700	56,771,556	45,017,392
39,904,787	39,673,097	47,734,683	46,630,942	73,767,851	184,341,208
878,980	1,750,631	3,434,897	6,977,865	7,928,027	4,194,417
7,545,715	7,913,682	9,223,274	9,275,553	8,688,396	27,561,805
<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>592,013,228</u>
44,698,720	56,093,978	60,669,054	67,799,061	64,552,332	56,728,737
8,369,921	9,063,587	9,451,425	9,306,005	9,710,496	8,009,643
81,411,531	89,715,917	96,057,172	99,960,008	108,300,831	89,615,364
59,785,401	43,275,592	73,924,220	88,168,071	80,471,847	69,531,426
32,436,431	38,314,627	41,805,244	43,628,300	46,203,981	50,715,109
973,026	1,050,282	1,048,609	1,113,328	1,179,033	960,361
53,652,220	54,393,589	58,152,633	61,416,316	63,721,924	53,118,664
3,051,927	3,307,538	3,701,092	3,576,272	4,304,281	5,361,123
14,460,419	15,215,877	15,889,947	16,989,644	18,626,830	14,547,206
28,911,628	61,611,363	66,540,199	78,787,370	80,497,157	36,474,081
16,750,000	18,480,000	21,420,000	25,931,000	28,071,000	31,342,442
14,391,964	15,506,610	18,914,424	22,108,123	22,225,013	11,599,983
1,207,260	1,316,238	599,813	558,469	355,887	1,093,032
<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>429,097,171</u>
(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	162,916,057
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	9,789,885
108,225,000	73,120,000				122,230,000
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)				(40,355,628)
		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>116,172,190</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>\$ 279,088,247</u>
9.40%	9.83%	10.04%	10.90%	11.23%	10.94%