

MONTHLY FINANCIAL REPORT
For Eleven Months Ended August 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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April 14, 2021

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

Gentlemen:

The Monthly Unaudited Financial Report for the eleven months ending August 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
August 31, 2020

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 373,483,876	\$ 168,711,551
Investments		
Receivables:		
Taxes, net	10,038,718	
Grants	27,389,603	
Fees and fines	37,076,011	
Other	45,302,942	
Prepaid items	80,617	
Due from component units	2,112,513	
Capital assets, not being depreciated	534,567,505	39,542,095
Capital assets, net of accumulated depreciation	1,503,741,043	362,656,700
Total Assets	2,533,792,828	570,910,346
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	22,399,741	
Retainage payable	2,886,130	18,331
Accrued interest payable	1,946,878	1,519,773
Unearned revenues	44,081,033	
Due to primary government		2,112,513
Due to other governments	505,390	
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	625,411,986	409,757,421
Total OPEB liability	590,472,674	
Net pension liability	96,342,595	
Total Liabilities	1,416,167,148	421,253,038
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	1,263,552,139	154,266,235
Total Net Position	\$1,263,552,139	\$ 154,266,235

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Eleven Months Ended August 31, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 63,728,324	\$ 9,446,601	\$ 4,044,035	\$
Financial administration	9,001,797	7,874,443		
Administration of justice	105,352,061	8,015,234	12,586,322	
Construction and maintenance	62,293,978	6,730,510	3,644,982	15,598,294
Health and human services	80,878,258	6,893,237	151,879,751	
Cooperative services	1,097,484			
Public safety	61,821,868	10,957,825	5,241,062	509
Park and recreation	7,289,842	86,947		
Libraries and education	17,635,507	132,390	40,760	
Capital outlay, interim financial activity	39,988,460			
Internal Service Fund, interim activity	9,486,842			
Interest on long-term debt	24,418,716		668,500	
Total Primary Government	\$ 482,993,137	\$ 50,137,187	\$ 178,105,412	\$ 15,598,803
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	13,161,957	29,463,826		
FB Grand Parkway Toll Road Authority	15,404,003	19,727,466		
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	25,250			
Total Component Units	\$ 28,591,210	\$ 49,191,292	\$	\$

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**

\$ (50,237,688)
(1,127,354)
(84,750,505)
(36,320,192)
77,894,730
(1,097,484)
(45,622,472)
(7,202,895)
(17,462,357)
(39,988,460)
(9,486,842)
(23,750,216)
<u>(239,151,735)</u>

\$
16,301,869
4,323,463
<u>(25,250)</u>
<u>20,600,082</u>

324,404,517	
8,266,476	
4,383,139	1,763,875
28,346,872	130,905
<u>365,401,004</u>	<u>1,894,780</u>
126,249,269	22,494,862
1,137,302,870	131,771,373
<u>\$ 1,263,552,139</u>	<u>\$ 154,266,235</u>

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

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 78,214,552	\$ 10,689,147	\$ 96,197,361	\$ 177,477,788	\$ 362,578,848
Taxes receivable, net	6,397,076	640,114		1,037,093	8,074,283
Grants receivable	20,190,314			7,199,289	27,389,603
Fines and fees receivable	37,076,011				37,076,011
Other receivables	2,308,846	41,614,248	82,128	536,770	44,541,992
Due from other funds	28,154,731	374,212		671	28,529,614
Due from component units	2,112,513				2,112,513
Prepaid items	80,568			50	80,618
Total Assets	\$ 174,534,611	\$ 53,317,721	\$ 96,279,489	\$ 186,251,661	\$ 510,383,482
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 14,097,221	\$	\$	\$	\$ 14,097,221
Retainage payable	339,642		2,154,564	391,925	2,886,131
Due to other funds			16,181,290	16,735,319	32,916,609
Due to other governments	505,390				505,390
Deferred revenue	1,415,280	41,614,247		101,655	43,131,182
Total Liabilities	16,357,533	41,614,247	18,335,854	17,228,899	93,536,533
Deferred Inflows of Resources					
Unavailable revenue-property taxes	6,397,076	640,114		1,037,093	8,074,283
Unavailable revenue-other	37,076,011				37,076,011
Total Deferred Inflows of Resources	43,473,087	640,114		1,037,093	45,150,294
Fund Balances:					
Interim Fund Balance	114,703,991	11,063,360	77,943,635	167,985,669	371,696,655
Total Fund Balances	114,703,991	11,063,360	77,943,635	167,985,669	371,696,655
Total Liabilities and Fund Balances	\$ 174,534,611	\$ 53,317,721	\$ 96,279,489	\$ 186,251,661	\$ 510,383,482

FORT BEND COUNTY, TEXAS

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

GOVERNMENTAL FUNDS

For the Eleven Months Ended August 31, 2020

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes - Property	\$ 249,443,215	\$ 53,064,018	\$	\$ 21,897,285	\$ 324,404,518
Taxes - Sales				8,266,476	8,266,476
Fees and fines	38,975,291			10,133,279	49,108,570
Intergovernmental	30,460,344	668,500	1,616,541	159,083,668	191,829,053
Earnings on investments	1,989,118	277,665	405,799	1,679,197	4,351,779
Miscellaneous	3,311,706	1,047,048	21,724,829	2,603,884	28,687,467
Total Revenues	<u>324,179,674</u>	<u>55,057,231</u>	<u>23,747,169</u>	<u>203,663,789</u>	<u>606,647,863</u>
Expenditures					
Current:					
General administration	50,915,400		8,715,773	1,341,165	60,972,338
Financial administration	8,722,769				8,722,769
Administration of justice	75,254,059		590,070	21,956,872	97,801,001
Construction and maintenance	3,106,855		28,225,794	48,091,151	79,423,800
Health and human services	46,473,968		209,878	31,495,792	78,179,638
Cooperative services	1,028,233				1,028,233
Public safety	55,347,323		1,570,894	1,821,105	58,739,322
Parks and recreation	2,915,232		2,671,834		5,587,066
Libraries and education	15,805,815		29,537	32,336	15,867,688
Capital Outlay	6,915,224	9,789,885	24,280,809	2,280,445	43,266,363
Debt Service:					
Principal		31,555,458			31,555,458
Interest and fiscal charges		23,325,684			23,325,684
Debt issuance costs		310,146	782,886		1,093,032
Total Expenditures	<u>266,484,878</u>	<u>64,981,173</u>	<u>67,077,475</u>	<u>107,018,866</u>	<u>505,562,392</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>57,694,796</u>	<u>(9,923,942)</u>	<u>(43,330,306)</u>	<u>96,644,923</u>	<u>101,085,471</u>
Other Financing Sources (Uses)					
Transfers in	12,561	374,212		15,575,878	15,962,651
Transfers (out)	(15,772,848)			(189,803)	(15,962,651)
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)
Total Other Financing Sources (Uses)	<u>(15,760,287)</u>	<u>10,483,981</u>	<u>106,062,421</u>	<u>15,386,075</u>	<u>116,172,190</u>
Net Change in Fund Balances	41,934,509	560,039	62,732,115	112,030,998	217,257,661
Fund Balances, Beginning	72,769,482	10,503,321	15,211,520	55,954,671	154,438,994
Fund Balances, Ending	<u>\$ 114,703,991</u>	<u>\$ 11,063,360</u>	<u>\$ 77,943,635</u>	<u>\$ 167,985,669</u>	<u>\$ 371,696,655</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 10,905,032
Due from other funds	4,722,232
Total Current Assets	<u>15,627,264</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	541,681
Total Capital Assets	<u>541,681</u>
Total Assets	<u>16,168,945</u>
Liabilities	
Current Liabilities:	
Benefits payable	8,200,865
Due to other funds	335,237
Total Current Liabilities	<u>8,536,102</u>
Total Liabilities	<u>8,536,102</u>
Net Position	
Interim Net Position	7,632,843
Total Net Position	<u>\$ 7,632,843</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 47,515,286
Total Operating Revenues	<u>47,515,286</u>
Operating Expenses	
Current operations - general administration	1,789,590
Benefits provided	55,212,538
Total Operating Expenses	<u>57,002,128</u>
Operating Income (Loss)	(9,486,842)
Non-Operating Revenues	
Earnings on investments	31,360
Total Non-Operating Revenues	<u>31,360</u>
Change in Net Position	(9,455,482)
Net Position -Beginning	<u>17,088,325</u>
Net Position -Ending	<u>\$ 7,632,843</u>

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

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 48,960,429
Payment of benefits	(55,212,538)
Payment of general administration expenses	(1,300,266)
Net Cash Provided (Used) by Operating Activities	<u>(7,552,375)</u>
Cash Flows from Investing Activities	
Interest earned on investments	31,360
Net Cash Provided by Investing Activities	<u>31,360</u>
Cash and Cash Equivalents, Beginning of Year	<u>18,426,047</u>
Cash and Cash Equivalents, End of Period	<u>\$ 10,905,032</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (9,486,842)
Adjustments to operations:	
Depreciation	21,942
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	721,985
(Increase) Decrease in due from other funds	1,169,241
(Increase) Decrease in due from component units	9,832
(Increase) Decrease in other receivables	266,070
Increase (Decrease) in due to other funds	(254,603)
Total adjustments	<u>1,934,467</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (7,552,375)</u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 34,956,863
Miscellaneous receivables	261,530
Total Assets	<u>\$ 35,218,393</u>
Liabilities	
Due to other governments	<u>\$ 35,218,393</u>
Total Liabilities	<u>\$ 35,218,393</u>



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

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 8,333	\$ 125,789,649	\$ 42,871,898	\$	\$ 41,671	\$ 168,711,551
Capital assets, not being depreciated		33,921,224	5,620,871			39,542,095
Capital assets, net of accumulated depreciation		218,361,195	144,295,505			362,656,700
Total Assets	<u>8,333</u>	<u>378,072,068</u>	<u>192,788,274</u>		<u>41,671</u>	<u>570,910,346</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						
Retainage payable			18,331			18,331
Due to primary government		1,038,859	1,073,654			2,112,513
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>249,593,311</u>	<u>171,659,727</u>			<u>421,253,038</u>
Net Position (Deficit)						
Interim Net Position	8,333	133,087,684	21,128,547		41,671	154,266,235
Total Net Position (Deficit)	<u>\$ 8,333</u>	<u>\$ 133,087,684</u>	<u>\$ 21,128,547</u>	<u>\$</u>	<u>\$ 41,671</u>	<u>\$ 154,266,235</u>

* Unavailable as of issuance of this report.

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

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$ _____	\$ _____	\$ _____
Total FBC Surface Water Supply Corporation	_____	_____	_____
Fort Bend County Toll Road Authority			
Toll road operations	6,903,235	29,463,826	
Interest on long-term debt	6,258,722		
Total Fort Bend County Toll Road Authority	<u>13,161,957</u>	<u>29,463,826</u>	_____
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	11,813,903	19,727,466	
Interest on long-term debt	3,590,100		
Total Fort Bend Grand Parkway Toll Road Authority	<u>15,404,003</u>	<u>19,727,466</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>\$ 28,591,210</u>	<u>\$ 49,191,292</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
\$	\$	\$	\$	\$	\$
	22,560,591				22,560,591
	(6,258,722)				(6,258,722)
	16,301,869				16,301,869
		7,913,563			7,913,563
		(3,590,100)			(3,590,100)
		4,323,463			4,323,463
				(25,250)	(25,250)
				(25,250)	(25,250)
	16,301,869	4,323,463		(25,250)	20,600,082
94	1,350,290	412,852		639	1,763,875
	130,905				130,905
94	1,481,195	412,852		639	1,894,780
94	17,783,064	4,736,315		(24,611)	22,494,862
8,239	115,304,620	16,392,232		66,282	131,771,373
\$ 8,333	\$ 133,087,684	\$ 21,128,547	\$	\$ 41,671	\$ 154,266,235



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 Eleven Months Ended August 31, 2020

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 241,705,904	\$ 241,705,904	\$ 242,386,830	\$ 680,926	100.3%
Fees and fines	33,958,933	34,098,926	28,587,288	(5,511,638)	83.8%
Intergovernmental	7,359,942	7,359,942	4,984,775	(2,375,168)	67.7%
Earnings on investments	4,530,795	4,530,795	1,989,118	(2,541,677)	43.9%
Miscellaneous	2,898,816	3,110,370	2,727,224	(383,146)	87.7%
Total Revenues	290,454,390	290,805,937	280,675,234	(10,130,703)	96.5%
Expenditures					
Current:					
General administration	58,148,059	56,166,170	48,813,673	7,352,496	86.9%
Financial administration	10,121,762	10,096,432	8,722,769	1,373,664	86.4%
Administration of justice	83,227,428	82,921,107	71,871,165	11,049,942	86.7%
Construction and maintenance	3,746,831	3,743,205	3,143,167	600,038	84.0%
Health and human services	32,942,395	32,522,195	25,819,360	6,702,835	79.4%
Cooperative services	1,167,724	1,141,086	1,028,233	112,853	90.1%
Public safety	54,013,919	53,522,343	44,590,252	8,932,091	83.3%
Parks and recreation	3,721,235	3,654,394	2,883,832	770,561	78.9%
Libraries and education	19,136,549	18,532,154	15,805,815	2,726,339	85.3%
Capital Outlay	1,580,609	2,014,291	1,049,966	964,325	52.1%
Total Expenditures	267,806,511	264,313,377	223,728,232	40,585,145	84.6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,647,879	26,492,560	56,947,002	30,454,442	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(15,447,898)	(15,413,636)	(15,772,848)	(359,212)	
Total Other Financing Sources (Uses)	(15,447,898)	(15,413,636)	(15,772,848)	(359,212)	
Net change in fund balances- budgetary basis	7,199,981	11,078,924	41,174,153	30,095,229	
Net adjustment to reflect operations in accordance with GAAP (a)			760,355		
Fund Balances, Beginning	65,082,201	65,082,201	65,082,201		
Fund Balances, Ending	\$ 72,282,182	\$ 76,161,125	\$ 107,016,710	\$ 30,095,229	

(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	\$ 280,675,234	\$ 43,504,440	\$ 324,179,674
Expenditures	223,728,232	42,756,645	266,484,878
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,947,002	747,795	57,694,796
Transfers in		12,561	12,561
Transfers out	(15,772,848)		(15,772,848)
Total Other Financing Sources (Uses)	(15,772,848)	12,561	(15,760,288)
	<hr/>	<hr/>	<hr/>
Net Changes in Fund Balances	41,174,153	760,355	41,934,509
Fund Balances, Beginning			65,082,201
Fund Balances, Ending			<u><u>\$ 107,016,710</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
August 31, 2020

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 15,949,891	\$ 4,096,649	\$ 4,568,699	\$ 15,099,939
Taxes receivable, net				736,201
Grants receivable			10,979	
Other receivables			670	38,182
Due from other funds				
Prepaid items			50	
Total Assets	\$ 15,949,891	\$ 4,096,649	\$ 4,580,398	\$ 15,874,322
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	383,920		2,075,501	1,619,962
Deferred revenues				
Total Liabilities	383,920		2,075,501	1,619,962
Deferred Inflows of Resources				
Unavailable revenue-property taxes				736,201
Total Deferred Inflows of Resources				736,201
Fund Balances:				
Interim Fund Balance	15,565,971	4,096,649	2,504,897	13,518,159
Total Fund Balances	15,565,971	4,096,649	2,504,897	13,518,159
Total Liabilities and Fund Balances	\$ 15,949,891	\$ 4,096,649	\$ 4,580,398	\$ 15,874,322

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 13,710,788 300,892 7,066,550	\$ 1,186,457	\$ 4,611	\$ 36,258	\$ 1,331,721	\$ 434,322
				39,223	4,020
<u>\$ 21,078,230</u>	<u>\$ 1,186,457</u>	<u>\$ 4,611</u>	<u>\$ 36,258</u>	<u>\$ 1,370,944</u>	<u>\$ 438,342</u>
\$ 391,925 10,103,820	\$	\$	\$	\$	\$
			2,593	27,401	110
<u>10,495,745</u>	<u></u>	<u></u>	<u>2,593</u>	<u>27,401</u>	<u>110</u>
300,892 <u>300,892</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
10,281,593 <u>10,281,593</u>	<u>1,186,457</u> <u>1,186,457</u>	<u>4,611</u> <u>4,611</u>	<u>33,665</u> <u>33,665</u>	<u>1,343,543</u> <u>1,343,543</u>	<u>438,232</u> <u>438,232</u>
<u>\$ 21,078,230</u>	<u>\$ 1,186,457</u>	<u>\$ 4,611</u>	<u>\$ 36,258</u>	<u>\$ 1,370,944</u>	<u>\$ 438,342</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 117,538	\$ 138,684	\$ 55,696	\$ 202,662
Taxes receivable, net				
Grants receivable				
Other receivables		1,110		
Due from other funds				
Prepaid items				
Total Assets	\$ 117,538	\$ 139,794	\$ 55,696	\$ 202,662
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds				
Deferred revenues				
Total Liabilities				
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	117,538	139,794	55,696	202,662
Total Fund Balances	117,538	139,794	55,696	202,662
Total Liabilities and Fund Balances	\$ 117,538	\$ 139,794	\$ 55,696	\$ 202,662

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
\$ 44,035	\$ 4,687	\$ 10,506	\$ 220,687	\$ 3,909,213	\$ 104,479
52			671	199,983	
<u>\$ 44,087</u>	<u>\$ 4,687</u>	<u>\$ 10,506</u>	<u>\$ 221,358</u>	<u>\$ 4,109,196</u>	<u>\$ 104,479</u>
\$	\$	\$	\$	\$ 4,291	\$
				<u>4,291</u>	
<u>44,087</u>	<u>4,687</u>	<u>10,506</u>	<u>221,358</u>	<u>4,104,905</u>	<u>104,479</u>
<u>44,087</u>	<u>4,687</u>	<u>10,506</u>	<u>221,358</u>	<u>4,104,905</u>	<u>104,479</u>
<u>\$ 44,087</u>	<u>\$ 4,687</u>	<u>\$ 10,506</u>	<u>\$ 221,358</u>	<u>\$ 4,109,196</u>	<u>\$ 104,479</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 491,317	\$ 2,230,928	\$ 19,272	\$ 297,774
Taxes receivable, net				
Grants receivable				
Other receivables			56	
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 491,317</u>	<u>\$ 2,230,928</u>	<u>\$ 19,328</u>	<u>\$ 297,774</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	30,223	41,928		
Deferred revenues				
Total Liabilities	<u>30,223</u>	<u>41,928</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	461,094	2,189,000	19,328	297,774
Total Fund Balances	<u>461,094</u>	<u>2,189,000</u>	<u>19,328</u>	<u>297,774</u>
Total Liabilities and Fund Balances	<u>\$ 491,317</u>	<u>\$ 2,230,928</u>	<u>\$ 19,328</u>	<u>\$ 297,774</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	\$ 202,520	\$ 1,113,313	\$ 61	\$ 335,633	\$ 68,138
	7,186	113,111			
<u>\$ 409,347</u>	<u>\$ 209,706</u>	<u>\$ 1,226,424</u>	<u>\$ 61</u>	<u>\$ 335,633</u>	<u>\$ 68,138</u>
\$	\$	\$	\$	\$	\$
	1,084	61,165			
	<u>1,084</u>	<u>61,165</u>			
<u>409,347</u>	<u>208,622</u>	<u>1,165,259</u>	<u>61</u>	<u>335,633</u>	<u>68,138</u>
<u>409,347</u>	<u>208,622</u>	<u>1,165,259</u>	<u>61</u>	<u>335,633</u>	<u>68,138</u>
<u>\$ 409,347</u>	<u>\$ 209,706</u>	<u>\$ 1,226,424</u>	<u>\$ 61</u>	<u>\$ 335,633</u>	<u>\$ 68,138</u>

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 104,953	\$ 140,843	\$ 1,225,299	\$ 2,230,632
Taxes receivable, net				
Grants receivable	1,463			
Other receivables			77,476	175,998
Due from other funds				
Prepaid items				
Total Assets	\$ 106,416	\$ 140,843	\$ 1,302,775	\$ 2,406,630
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	11,792	38,443	9,919	226,285
Deferred revenues			9,608	92,047
Total Liabilities	11,792	38,443	19,527	318,332
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	94,624	102,400	1,283,248	2,088,298
Total Fund Balances	94,624	102,400	1,283,248	2,088,298
Total Liabilities and Fund Balances	\$ 106,416	\$ 140,843	\$ 1,302,775	\$ 2,406,630

* 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
\$ 5,191	\$ 107,375,045	\$	\$ 177,477,788
			1,037,093
			7,199,289
			536,770
			671
			50
<u>\$ 5,191</u>	<u>\$ 107,375,045</u>	<u>\$</u>	<u>\$ 186,251,661</u>
\$	\$	\$	\$ 391,925
	2,096,882		16,735,319
			101,655
	<u>2,096,882</u>		<u>17,228,899</u>
			1,037,093
			<u>1,037,093</u>
<u>5,191</u>	<u>105,278,163</u>		<u>167,985,669</u>
<u>5,191</u>	<u>105,278,163</u>		<u>167,985,669</u>
<u>\$ 5,191</u>	<u>\$ 107,375,045</u>	<u>\$</u>	<u>\$ 186,251,661</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 11,290,222
Taxes, sales	8,266,476			
Fees and fines				5,354,820
Intergovernmental		1,502,464	143,043	142,901
Earnings on investments	160,132	74,038	145,069	198,619
Miscellaneous			46,147	319,614
Total Revenues	8,426,608	1,576,502	334,259	17,306,176
Expenditures				
Current:				
General administration				
Administration of justice			13,553,871	
Construction and maintenance	8,173,028	7,000,000		15,322,825
Health and human services				
Public safety				
Libraries and education				
Capital Outlay	111,639		182,035	139,574
Total Expenditures	8,284,667	7,000,000	13,735,906	15,462,399
Excess (Deficiency) of Revenues Over (Under) Expenditures	141,941	(5,423,498)	(13,401,647)	1,843,777
Other Financing Sources (Uses)				
Transfers in			15,169,898	
Transfers (out)				
Total Other Financing Sources (Uses)			15,169,898	
Net change in fund balances	141,941	(5,423,498)	1,768,251	1,843,777
Fund Balances, Beginning	15,424,030	9,520,147	736,646	11,674,382
Fund Balances, Ending	\$ 15,565,971	\$ 4,096,649	\$ 2,504,897	\$ 13,518,159

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 10,607,063	\$	\$	\$	\$	\$
161,542				387,949	58,087
12,112,623	64,306				110,406
186,336	13,354	52	422	15,116	5,955
56,530			48,266		
<u>23,124,094</u>	<u>77,660</u>	<u>52</u>	<u>48,688</u>	<u>403,065</u>	<u>174,448</u>
17,595,298				383,952	
			59,163		132,604
<u>1,529,554</u>					<u>61,620</u>
<u>19,124,852</u>			<u>59,163</u>	<u>383,952</u>	<u>194,224</u>
3,999,242	77,660	52	(10,475)	19,113	(19,776)
3,999,242	77,660	52	(10,475)	19,113	(19,776)
6,282,351	1,108,797	4,559	44,140	1,324,430	458,008
<u>\$ 10,281,593</u>	<u>\$ 1,186,457</u>	<u>\$ 4,611</u>	<u>\$ 33,665</u>	<u>\$ 1,343,543</u>	<u>\$ 438,232</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		9,713		
Intergovernmental				
Earnings on investments	1,220	1,494	629	
Miscellaneous	40,760			15,885
Total Revenues	41,980	11,207	629	15,885
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	32,336			
Capital Outlay				
Total Expenditures	32,336			
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	9,644	11,207	629	15,885
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	9,644	11,207	629	15,885
Fund Balances, Beginning	107,894	128,587	55,067	186,777
Fund Balances, Ending	\$ 117,538	\$ 139,794	\$ 55,696	\$ 202,662

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
\$	\$	\$	\$	\$	\$
5,702				1,392,374	
8,295			84,000		
	54	161	3,057		32,246
		4,998			8,722
<u>13,997</u>	<u>54</u>	<u>5,159</u>	<u>87,057</u>	<u>1,392,374</u>	<u>40,968</u>
10,612		10,403	70,811	724,350	
	170				
<u>10,612</u>	<u>170</u>	<u>10,403</u>	<u>70,811</u>	<u>724,350</u>	
3,385	(116)	(5,244)	16,246	668,024	40,968
3,385	(116)	(5,244)	16,246	668,024	40,968
40,702	4,803	15,750	205,112	3,436,881	63,511
<u>\$ 44,087</u>	<u>\$ 4,687</u>	<u>\$ 10,506</u>	<u>\$ 221,358</u>	<u>\$ 4,104,905</u>	<u>\$ 104,479</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			721	
Intergovernmental		20,704		56,607
Earnings on investments	9,134	31,606		2,996
Miscellaneous	156,827	1,231,764		
Total Revenues	<u>165,961</u>	<u>1,284,074</u>	<u>721</u>	<u>59,603</u>
Expenditures				
Current:				
General administration	543,914			
Administration of justice		93,885		1,105
Construction and maintenance				
Health and human services				
Public safety		1,610,706		17,090
Libraries and education				
Capital Outlay		117,192		
Total Expenditures	<u>543,914</u>	<u>1,821,783</u>		<u>18,195</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(377,953)	(537,709)	721	41,408
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(377,953)	(537,709)	721	41,408
Fund Balances, Beginning	839,047	2,726,709	18,607	256,366
Fund Balances, Ending	<u>\$ 461,094</u>	<u>\$ 2,189,000</u>	<u>\$ 19,328</u>	<u>\$ 297,774</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	25,875	2,251,419		318,806	143,335
	789	515,329	427	16,827	463
	7,838	650,000	5,402		
<u>409,347</u>	<u>34,502</u>	<u>3,416,748</u>	<u>5,829</u>	<u>335,633</u>	<u>143,798</u>
	98,880	2,251,489	5,768		60,535
	<u>98,880</u>	<u>2,251,489</u>	<u>5,768</u>		<u>15,125</u>
	<u>98,880</u>	<u>2,251,489</u>	<u>5,768</u>		<u>75,660</u>
409,347	(64,378)	1,165,259	61	335,633	68,138
	223,738				
	<u>223,738</u>				
409,347	159,360	1,165,259	61	335,633	68,138
	49,262				
<u>\$ 409,347</u>	<u>\$ 208,622</u>	<u>\$ 1,165,259</u>	<u>\$ 61</u>	<u>\$ 335,633</u>	<u>\$ 68,138</u>

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			725,606	2,036,765
Intergovernmental	126,956	2,394,772		4,905,415
Earnings on investments				43,664
Miscellaneous			8,000	3,131
Total Revenues	<u>126,956</u>	<u>2,394,772</u>	<u>733,606</u>	<u>6,988,975</u>
Expenditures				
Current:				
General administration				
Administration of justice	134,104	2,265,857	614,967	4,888,116
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>134,104</u>	<u>2,265,857</u>	<u>614,967</u>	<u>4,888,116</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,148)	128,915	118,639	2,100,859
Other Financing Sources (Uses)				
Transfers in				177,242
Transfers (out)				(189,803)
Total Other Financing Sources (Uses)				<u>(12,561)</u>
Net change in fund balances	(7,148)	128,915	118,639	2,088,298
Fund Balances, Beginning	<u>101,772</u>	<u>(26,515)</u>	<u>1,164,609</u>	<u></u>
Fund Balances, Ending	<u>\$ 94,624</u>	<u>\$ 102,400</u>	<u>\$ 1,283,248</u>	<u>\$ 2,088,298</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
\$	\$	\$	\$ 21,897,285
			8,266,476
			10,133,279
	134,262,394		159,083,668
41	219,967		1,679,197
			2,603,884
<u>41</u>	<u>134,482,361</u>		<u>203,663,789</u>
2,090			1,341,165
			21,956,872
			48,091,151
	29,080,492		31,495,792
			1,821,105
			32,336
	123,706		2,280,445
<u>2,090</u>	<u>29,204,198</u>		<u>107,018,866</u>
(2,049)	105,278,163		96,644,923
5,000			15,575,878
			(189,803)
<u>5,000</u>			<u>15,386,075</u>
2,951	105,278,163		112,030,998
2,240			55,954,671
<u>\$ 5,191</u>	<u>\$ 105,278,163</u>		<u>\$ 167,985,669</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 Eleven Months Ended August 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>
Revenues					
Taxes	\$ 11,358,684	\$ 11,358,684	\$ 11,290,222	\$ (68,462)	99.4%
Fees and fines	7,372,125	7,372,125	5,354,820	(2,017,305)	72.6%
Intergovernmental	146,351	146,351	142,901	(3,450)	97.6%
Earnings on investments	474,293	474,293	198,619	(275,674)	41.9%
Miscellaneous	358,517	358,517	319,614	(38,903)	89.1%
Total Revenues	<u>19,709,970</u>	<u>19,709,970</u>	<u>17,306,177</u>	<u>(2,403,793)</u>	<u>87.8%</u>
Expenditures					
Current:					
Construction and maintenance	23,615,338	22,516,790	15,322,826	7,193,965	68.1%
Capital Outlay	<u>-</u>	<u>182,759</u>	<u>139,574</u>	<u>43,185</u>	<u>76.4%</u>
Total Expenditures	<u>23,615,338</u>	<u>22,699,549</u>	<u>15,462,399</u>	<u>7,237,150</u>	<u>68.1%</u>
Net change in fund balances- budgetary basis	(3,905,368)	(2,989,579)	1,843,778	4,833,357	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	<u>11,674,382</u>	<u>11,674,382</u>	<u>11,674,382</u>		
Fund balances, Ending	<u>\$ 7,769,014</u>	<u>\$ 8,684,803</u>	<u>\$ 13,518,160</u>	<u>\$ 4,833,357</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	\$ 17,306,177	\$	\$ 17,306,177
Expenditures	15,462,399		15,462,399
Net Changes in Fund Balances	1,843,778		1,843,778
Fund balances, Beginning			11,674,382
Fund balances, Ending			<u>\$ 13,518,160</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 9,460,979	\$ 10,699,123	\$ 10,607,063	\$ (92,060)	99.1%
Fees and fines	12,070	12,070	161,542	149,472	1338.4%
Intergovernmental			12,112,623	12,112,623	
Earnings on investments	376,324	376,324	186,336	(189,988)	49.5%
Miscellaneous	254,971	254,971	56,530	(198,441)	22.2%
Total Revenues	10,104,344	11,342,488	23,124,094	11,781,606	203.9%
Expenditures					
Current:					
Construction and maintenance	9,757,365	9,214,625	7,075,483	2,139,142	76.8%
Capital Outlay		1,712,698	9,051,924	(7,339,226)	
Total Expenditures	9,757,365	10,927,323	16,127,407	(5,200,084)	147.6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	346,979	415,165	6,996,687	6,581,522	
Other Financing Sources (Uses)					
Transfers out	(1,000,000)	(1,000,000)		1,000,000	
Total Other Financing Sources (Uses)	(1,000,000)	(1,000,000)		1,000,000	
Net change in fund balances- budgetary basis	(653,021)	(584,835)	6,996,687	7,581,522	
Net adjustment to reflect operations in accordance with GAAP (a)			(2,997,445)		
Fund balances, Beginning	6,282,351	6,282,351	6,282,351		
Fund balances, Ending	\$ 5,629,330	\$ 5,697,516	\$ 10,281,593	\$ 7,581,522	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 23,124,094	\$	\$ 23,124,094
Expenditures	16,127,407	2,997,445	19,124,852
Net Changes in Fund Balances	6,996,687	(2,997,445)	3,999,242
Fund balances, Beginning			6,282,351
Fund balances, Ending			\$ 10,281,593

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 52,850,479	\$ 52,850,479	\$ 53,064,017	\$ 213,538	100.4%
Intergovernmental			668,500	668,500	
Earnings on investments	588,796	588,796	277,665	(311,131)	47.2%
Miscellaneous			1,047,048	1,047,048	
Total Revenues	53,439,275	53,439,275	55,057,230	1,617,955	103.0%
Expenditures					
Current:					
Capital Outlay			9,789,885		
Principal	32,383,566	32,383,566	31,555,458	828,108	97.4%
Interest and fiscal charges	20,909,825	20,909,825	23,325,684	(2,415,859)	111.6%
Debt issuance costs			310,146	(310,146)	
Total Expenditures	53,293,391	53,293,391	64,981,173	(1,897,897)	121.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	145,884	145,884	(9,923,943)	(279,942)	
Other Financing Sources (Uses)					
Transfers in			374,212	374,212	
Inception of lease			9,789,885	9,789,885	
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)			10,483,981	10,483,981	
Net change in fund balances- budgetary basis	145,884	145,884	560,038	10,204,039	
Fund balances, Beginning	10,503,321	10,503,321	10,503,321		
Fund balances, Ending	\$ 10,649,205	\$ 10,649,205	\$ 11,063,359	\$ 10,204,039	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,634,492	\$ 9,270,540	\$ 10,905,032
Due from other funds	3,903,234	818,998	4,722,232
Total Current Assets	<u>5,537,726</u>	<u>10,089,538</u>	<u>15,627,264</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	541,681		541,681
Total Capital Assets	<u>541,681</u>		<u>541,681</u>
Total Assets	<u>6,079,407</u>	<u>10,089,538</u>	<u>16,168,945</u>
Liabilities			
Current Liabilities:			
Benefits payable	4,486,978	3,713,887	8,200,865
Due to other funds	312,410	22,827	335,237
Total Current Liabilities	<u>4,799,388</u>	<u>3,736,714</u>	<u>8,536,102</u>
Total Liabilities	<u>4,799,388</u>	<u>3,736,714</u>	<u>8,536,102</u>
Net Position			
Interim Net Position	1,280,019	6,352,824	7,632,843
Total Net Position	<u>\$ 1,280,019</u>	<u>\$ 6,352,824</u>	<u>\$ 7,632,843</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 39,091,486	\$ 8,423,800	\$ 47,515,286
Total Operating Revenues	<u>39,091,486</u>	<u>8,423,800</u>	<u>47,515,286</u>
Operating Expenses			
Current operations - general administration	1,049,042	740,548	1,789,590
Benefits provided	46,882,769	8,329,769	55,212,538
Total Operating Expenses	<u>47,931,811</u>	<u>9,070,317</u>	<u>57,002,128</u>
Operating Income (Loss)	(8,840,325)	(646,517)	(9,486,842)
Non-Operating Revenues			
Earnings on investments	31,360		31,360
Total Non-Operating Revenues	<u>31,360</u>		<u>31,360</u>
Change in Net Position	(8,808,965)	(646,517)	(9,455,482)
Net Position -Beginning	<u>10,088,984</u>	<u>6,999,341</u>	<u>17,088,325</u>
Net Position -Ending	<u>\$ 1,280,019</u>	<u>\$ 6,352,824</u>	<u>\$ 7,632,843</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 40,519,042	\$ 8,441,387	\$ 48,960,429
Payment of benefits	(46,882,769)	(8,329,769)	(55,212,538)
Payment of general administration expenses	(1,207,003)	(93,263)	(1,300,266)
Net Cash Provided (Used) by Operating Activities	<u>(7,570,730)</u>	<u>18,355</u>	<u>(7,552,375)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	31,360		31,360
Net Cash Provided by Investing Activities	<u>31,360</u>		<u>31,360</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(7,539,370)	18,355	(7,521,015)
Cash and Cash Equivalents, Beginning of Year	<u>9,173,862</u>	<u>9,252,185</u>	<u>18,426,047</u>
Cash and Cash Equivalents, Ending of Period	<u>\$ 1,634,492</u>	<u>\$ 9,270,540</u>	<u>\$ 10,905,032</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (8,840,325)	\$ (646,517)	\$ (9,486,842)
Adjustments to operations:			
Depreciation	21,942		21,942
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		721,985	721,985
(Increase) Decrease in due from other funds	1,169,241		1,169,241
(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	(179,903)	(74,700)	(254,603)
Total adjustments	<u>1,269,595</u>	<u>664,872</u>	<u>1,934,467</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (7,570,730)</u>	<u>\$ 18,355</u>	<u>\$ (7,552,375)</u>



STATISTICAL SECTION

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

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

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

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

	Fiscal Year			
	2011	2012	2013	2014
Governmental activities				
Invested in capital assets, net of related debt	\$ 742,381,602	\$ 778,060,953	\$ 808,054,656	\$ 751,094,000
Restricted	34,045,913	25,297,612	26,557,346	33,701,957
Unrestricted	(58,294,310)	(87,762,987)	(118,726,937)	(173,039,698)
Interim Net Position				
Total governmental activities net position	<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>Eleven Months Ended 8/31/20</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>1,263,552,139</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>\$ 1,263,552,139</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>\$ 1,263,552,139</u>

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

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

Fiscal Year					Eleven Months Ended 8/31/20
2015	2016	2017	2018	2019	
\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 63,728,324
9,923,190	10,668,228	11,263,933	10,834,176	12,209,863	9,001,797
97,317,659	106,035,587	115,538,871	117,331,362	135,251,870	105,352,061
80,574,657	78,151,431	124,089,221	158,535,405	126,659,106	62,293,978
36,721,273	43,153,506	47,679,907	49,429,132	55,242,816	80,878,258
1,150,926	1,215,874	1,210,100	1,182,279	1,256,722	1,097,484
63,537,941	64,704,958	69,963,634	71,090,108	79,077,588	61,821,868
4,133,419	4,545,562	5,217,764	4,116,418	6,236,212	7,289,842
17,638,589	18,446,773	19,285,563	19,954,027	23,395,545	17,635,507
14,108,075	14,960,865	16,192,299	18,187,015	18,036,750	24,418,716
					39,988,460
					9,486,842
<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>\$ 482,993,137</u>
\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 9,446,601
7,541,956	8,143,353	7,975,576	8,421,651	8,337,603	7,874,443
8,485,619	8,700,278	8,566,204	10,085,158	9,264,252	8,015,234
7,078,136	7,121,643	6,547,329	7,164,117	7,573,841	6,730,510
7,762,002	10,263,992	9,615,495	15,241,132	13,999,882	6,893,237
7,721,948	8,733,631	9,538,600	10,308,635	11,266,833	10,957,825
188,437	158,626	145,150	201,478	219,198	86,947
280,973	288,193	261,257	260,911	269,824	132,390
3,849,997	4,380,173	5,450,961	9,882,516	11,659,519	4,044,035
10,292,737	10,823,506	10,566,287	9,413,315	10,822,285	12,586,322
1,713,376	390,265	4,678,766	230,570	10,551,347	3,644,982
16,106,462	18,361,326	18,966,638	19,031,432	33,003,612	151,879,751
350	21,586				
4,427,337	3,994,478	3,760,913	5,118,910	5,382,041	5,241,062
346,283	98,583	95,821	104,711	230,444	
104,658	46,068	62,278	78,841	56,932	40,760
					668,500
	89,000	175,000			
32,920,374	125,334,640	120,203,650	97,674,810	86,276,517	15,598,294
		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>\$ 243,841,402</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	Eleven Months Ended 8/31/20
<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>\$ (239,151,735)</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>\$ (239,151,735)</u></u>
\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 324,404,517
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	8,266,476
904,359	1,761,994	3,460,544	7,033,371	8,005,860	4,383,139
7,138,231	7,520,474	8,503,412	8,301,082	7,626,561	28,346,872
<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>365,401,004</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>\$ 365,401,004</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>\$ 126,249,269</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>\$ 126,249,269</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					Eleven Months Ended 8/31/20
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	
					114,703,991
<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>\$ 114,703,991</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	
					256,992,664
<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>\$ 256,992,664</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	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
Capital Outlay	88,927,796	44,845,671	57,223,885	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	16,749,579	15,893,399
Debt Issuance costs	249,266	541,944		234,472
Total Expenditures	<u>349,856,478</u>	<u>309,914,574</u>	<u>326,756,674</u>	<u>329,255,095</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(68,673,169)	(30,156,216)	(21,995,966)	(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)
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				
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>\$ 35,390,423</u>	<u>\$ (21,995,966)</u>	<u>\$ (13,636,690)</u>
Debt service as a percentage of noncapital expenditures	10.78%	10.89%	12.01%	11.15%

Fiscal Year

2015	2016	2017	2018	2019	Eleven Months Ended 8/31/20
\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,404,518
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	8,266,476
47,803,283	50,231,963	51,736,504	54,687,700	56,771,556	49,108,570
39,904,787	39,673,097	47,734,683	46,630,942	73,767,851	191,829,053
878,980	1,750,631	3,434,897	6,977,865	7,928,027	4,351,779
7,545,715	7,913,682	9,223,274	9,275,553	8,688,396	28,687,467
<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>606,647,863</u>
44,698,720	56,093,978	60,669,054	67,799,061	64,552,332	60,972,338
8,369,921	9,063,587	9,451,425	9,306,005	9,710,496	8,722,769
81,411,531	89,715,917	96,057,172	99,960,008	108,300,831	97,801,001
59,785,401	43,275,592	73,924,220	88,168,071	80,471,847	79,423,800
32,436,431	38,314,627	41,805,244	43,628,300	46,203,981	78,179,638
973,026	1,050,282	1,048,609	1,113,328	1,179,033	1,028,233
53,652,220	54,393,589	58,152,633	61,416,316	63,721,924	58,739,322
3,051,927	3,307,538	3,701,092	3,576,272	4,304,281	5,587,066
14,460,419	15,215,877	15,889,947	16,989,644	18,626,830	15,867,688
28,911,628	61,611,363	66,540,199	78,787,370	80,497,157	43,266,363
16,750,000	18,480,000	21,420,000	25,931,000	28,071,000	31,555,458
14,391,964	15,506,610	18,914,424	22,108,123	22,225,013	23,325,684
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>505,562,392</u>
(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	101,085,471
13,517,505	13,780,670	19,734,628	14,559,002	16,290,672	15,962,651
(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(15,962,651)
37,365,000	96,640,000	64,550,000	58,467,549	34,655,000	122,230,000
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)				(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>\$ 217,257,661</u>
9.40%	9.83%	10.04%	10.90%	11.23%	11.87%