

**MONTHLY FINANCIAL REPORT**  
**For Twelve Months Ended September 30, 2020**  
**(Unaudited and Unadjusted)**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**

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

	<b><u>Pages</u></b>
<b><u>INTRODUCTORY SECTION</u></b>	
Letter of Transmittal	i-ii
<b><u>FINANCIAL SECTION</u></b>	
<b>Basic Financial Statements</b>	
Government-wide Financial Statements	
Statement of Net Position	1
Statement of Activities	2-3
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balances	5
Proprietary Funds Financial Statements	
Statement of Net Position	6
Statement of Revenues, Expenses, and Changes in Fund Net Position	7
Statement of Cash Flows	8
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	9
Component Unit Financial Statements	
Statement of Net Position	11
Statement of Activities	12-13
<b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	16
Notes to Required Supplementary Information	17
<b>Other Supplementary Information</b>	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Non-Major Special Revenue Funds	26-33
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Special Revenue Funds	34-41
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual	
Road and Bridge Special Revenue Fund	42
Drainage District Special Revenue Fund	43
Debt Service Fund	44
Combining Statement of Net Position - Internal Service Funds	45
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	46
Combining Statement of Cash Flows - Internal Service Funds	47
<b><u>STATISTICAL SECTION</u></b>	
Net Position by Component	50-51
Changes in Net Position	52-55
Fund Balance of Governmental Funds	56-57
Changes in Fund Balances, Governmental Funds	58-59





**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

281-341-3769, 281-341-3744 (fax)  
ed.sturdivant@fortbendcountytexas.gov

May 14, 2021

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

Gentlemen:

The Monthly Unaudited Financial Report for the twelve months ending September 30, 2020, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The Monthly Unaudited Financial Report is divided into three sections. The first is the Introduction with this letter; the remaining two are as follows:

**Financial:** The primary reporting areas of the financial section include the Basic Financial Statements and Other Supplementary Information:

Basic Financial Statements: These statements are presented as Government-Wide and Fund Financials.

Government-Wide financials segregate governmental activities (which are those financed through taxes, intergovernmental revenues, and other nonexchange revenues) from business-type activities (which are financed through specified user fees or charges). These statements use the full-accrual method of accounting along with the 'economic resources measurement focus' to more closely resemble non-governmental/private sector entities.

Fund financials are prepared for the primary government on the modified accrual basis (revenues are recognized when measurable and available). Discretely presented component units (Toll Road, Flood Control, and Housing Finance Corp.) are not included in these statements. These statements include the major governmental funds (General, special revenue, capital projects, and debt service) separately, non-major governmental funds summarized, proprietary funds (enterprise-business type, and internal service), and fiduciary funds (agency, and trust). A budget to actual schedule is also presented for General Fund. Fund accounting is used by the County to be fully accountable for collection and use of public resources, thereby demonstrating compliance with the lawfully permitted use of County resources.

Other Supplementary Information: This section details out the fund financials in combining statements and schedules to show each fund managed by the County. Budget to actual schedules are also presented for Road and Bridge, Drainage, and Debt Service.

**Statistical:** This section presents the current financial information along with the last nine years in comparative schedules.

Please contact the Auditor's Office if any questions arise or if any additional information is needed.

Respectfully submitted,



Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITION**  
September 30, 2020

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 325,430,364	\$ 160,338,547
Investments		
Receivables:		
Taxes, net	13,158,095	
Grants	16,397,424	
Fees and fines	38,781,635	
Other	48,656,799	8,926,888
Prepaid items	23,958	
Due from component units	4,773,197	
Capital assets, not being depreciated	532,730,705	44,028,396
Capital assets, net of accumulated depreciation	1,707,035,876	364,569,350
<b>Total Assets</b>	<b>2,686,988,053</b>	<b>577,863,181</b>
<b>Deferred Outflows of Resources</b>		
Deferred charges - debt refunding	4,361,657	3,924,250
Deferred outflows - pension activities	155,161,271	
<b>Total Deferred Outflows of Resources</b>	<b>159,522,928</b>	<b>3,924,250</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	55,489,433	
Retainage payable	4,658,154	65,894
Accrued interest payable	2,098,370	1,424,563
Unearned revenues	100,318,836	
Due to primary government		4,773,197
Due to other governments	769,527	
<b>Long-term Liabilities</b>		
Long-term liabilities due within one-year	41,825,329	10,565,000
Long-term liabilities due in more than one-year	613,361,759	404,731,359
Total OPEB liability	590,472,674	
Net pension liability	47,941,506	
<b>Total Liabilities</b>	<b>1,456,935,588</b>	<b>421,560,013</b>
<b>Deferred Inflows of Resources</b>		
Deferred inflows - pension activities	103,763,224	
<b>Total Deferred Inflows of Resources</b>	<b>103,763,224</b>	
<b>Net Position (Deficit)</b>		
Interim Net Position	1,285,812,169	160,227,418
<b>Total Net Position</b>	<b>\$1,285,812,169</b>	<b>\$ 160,227,418</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Twelve Months Ended September 30, 2020*

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 107,473,594	\$ 10,878,336	\$ 10,207,981	\$
Financial administration	12,144,397	8,276,504		
Administration of justice	129,482,513	8,819,923	10,867,794	
Construction and maintenance	115,919,039	8,405,692	476,730	258,608,325
Health and human services	110,452,917	10,257,497	61,372,159	
Cooperative services	1,219,303			
Public safety	68,689,254	11,593,483	5,730,217	
Park and recreation	4,154,928	82,982		
Libraries and education	22,288,619	135,405	40,760	
Internal Service Fund, interim activity	14,005,930			
Interest on long-term debt	19,772,516			
<b>Total Primary Government</b>	<u>\$ 605,617,299</u>	<u>\$ 58,449,822</u>	<u>\$ 88,695,641</u>	<u>\$ 258,608,325</u>
<b>Component Units</b>				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	24,432,958	35,098,455		10,267,000
FB Grand Parkway Toll Road Authority	18,269,271	23,756,322		273,688
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	31,250			
<b>Total Component Units</b>	<u>\$ 42,733,479</u>	<u>\$ 58,854,777</u>	<u>\$</u>	<u>\$ 10,540,688</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>
<b>Governmental Activities</b>	
\$ (86,387,277)	
(3,867,893)	
(109,794,796)	
151,571,708	
(38,823,261)	
(1,219,303)	
(51,365,554)	
(4,071,946)	
(22,112,454)	
(14,005,930)	
(19,772,516)	
<u>(199,863,511)</u>	
	\$
	20,932,497
	5,760,739
	<u>(31,250)</u>
	<u>26,661,986</u>
325,665,830	
11,311,261	
4,497,482	1,794,059
6,898,237	
<u>348,372,810</u>	<u>1,794,059</u>
148,509,299	28,456,045
1,137,302,870	131,771,373
<u>\$ 1,285,812,169</u>	<u>\$ 160,227,418</u>

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 82,172,096	\$ 1,344,179	\$ 76,070,102	\$ 156,173,569	\$ 315,759,946
Taxes receivable, net	6,243,042	607,317		3,211,560	10,061,919
Grants receivable	7,088,941			9,308,482	16,397,423
Fines and fees receivable	38,781,635				38,781,635
Other receivables	3,891,481	41,704,686	1,429,879	4,594,139	51,620,185
Due from other funds	34,195,941	2,553,337		32,137	36,781,415
Due from component units	4,102,192	671,005			4,773,197
Prepaid items	23,813			145	23,958
<b>Total Assets</b>	<u>\$ 176,499,141</u>	<u>\$ 46,880,524</u>	<u>\$ 77,499,981</u>	<u>\$ 173,320,032</u>	<u>\$ 474,199,678</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 37,052,406	\$	\$	\$	\$ 37,052,406
Accrued payroll	6,918,847				6,918,847
Retainage payable			3,334,353	1,323,801	4,658,154
Due to other funds			15,141,303	25,885,430	41,026,733
Due to other governments	769,527				769,527
Deferred revenue	2,136,131	41,614,248		56,568,458	100,318,837
<b>Total Liabilities</b>	<u>46,876,911</u>	<u>41,614,248</u>	<u>18,475,656</u>	<u>83,777,689</u>	<u>190,744,504</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	6,243,042	607,317		1,022,368	7,872,727
Unavailable revenue-other	38,781,635				38,781,635
<b>Total Deferred Inflows of Resources</b>	<u>45,024,677</u>	<u>607,317</u>		<u>1,022,368</u>	<u>46,654,362</u>
<b>Fund Balances:</b>					
Interim Fund Balance	84,597,553	4,658,959	59,024,325	88,519,975	236,800,812
<b>Total Fund Balances</b>	<u>84,597,553</u>	<u>4,658,959</u>	<u>59,024,325</u>	<u>88,519,975</u>	<u>236,800,812</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 176,499,141</u>	<u>\$ 46,880,524</u>	<u>\$ 77,499,981</u>	<u>\$ 173,320,032</u>	<u>\$ 474,199,678</u>

**FORT BEND COUNTY, TEXAS**

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

*For the Twelve Months Ended September 30, 2020*

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>					
Taxes - Property	\$ 249,759,793	\$ 53,131,362	\$	\$ 21,924,727	\$ 324,815,882
Taxes - Sales				11,311,261	11,311,261
Fees and fines	42,344,992			12,271,044	54,616,036
Intergovernmental	35,771,712	6,018,383	3,021,045	110,258,156	155,069,296
Earnings on investments	2,047,306	279,040	432,876	1,706,017	4,465,239
Miscellaneous	3,578,506	1,047,048	21,737,279	5,190,386	31,553,219
<b>Total Revenues</b>	<u>333,502,309</u>	<u>60,475,833</u>	<u>25,191,200</u>	<u>162,661,591</u>	<u>581,830,933</u>
<b>Expenditures</b>					
Current:					
General administration	87,699,570		8,833,193	1,712,222	98,244,985
Financial administration	9,748,536				9,748,536
Administration of justice	75,635,450		610,831	24,412,280	100,658,561
Construction and maintenance	8,097,602		35,256,241	63,369,497	106,723,340
Health and human services	48,935,499		228,316	50,121,935	99,285,750
Cooperative services	1,127,233				1,127,233
Public safety	48,018,480		1,751,046	1,890,864	51,660,390
Parks and recreation	3,390,615		243,021		3,633,636
Libraries and education	17,777,144		29,519	41,634	17,848,297
<b>Capital Outlay</b>	5,484,674	9,349,781	39,705,763	3,933,078	58,473,296
<b>Debt Service:</b>					
Principal		43,197,216			43,197,216
Interest and fiscal charges		23,506,429			23,506,429
Debt issuance costs		310,646	782,886		1,093,532
<b>Total Expenditures</b>	<u>305,914,803</u>	<u>76,364,072</u>	<u>87,440,816</u>	<u>145,481,510</u>	<u>615,201,201</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>27,587,506</u>	<u>(15,888,239)</u>	<u>(62,249,616)</u>	<u>17,180,081</u>	<u>(33,370,268)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	13,413	374,212		15,575,878	15,963,503
Transfers (out)	(15,772,848)			(190,655)	(15,963,503)
Inception of lease		9,349,781			9,349,781
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>(15,759,435)</u>	<u>10,043,877</u>	<u>106,062,421</u>	<u>15,385,223</u>	<u>115,732,086</u>
Net Change in Fund Balances	11,828,071	(5,844,362)	43,812,805	32,565,304	82,361,818
<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>\$ 84,597,553</u>	<u>\$ 4,658,959</u>	<u>\$ 59,024,325</u>	<u>\$ 88,519,975</u>	<u>\$ 236,800,812</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITON**  
**PROPRIETARY FUNDS**  
*September 30, 2020*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 9,670,420
Due from other funds	5,175,829
Other receivables	132,791
Total Current Assets	<u>14,979,040</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>584,289</u>
Total Capital Assets	<u>584,289</u>
<b>Total Assets</b>	<u>15,563,329</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	11,518,181
Due to other funds	930,511
Total Current Liabilities	<u>12,448,692</u>
<b>Total Liabilities</b>	<u>12,448,692</u>
<b>Net Position</b>	
Interim Net Position	<u>3,114,637</u>
<b>Total Net Position</b>	<u><u>\$ 3,114,637</u></u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 51,462,077
<b>Total Operating Revenues</b>	<u>51,462,077</u>
<b>Operating Expenses</b>	
Current operations - general administration	2,193,925
Benefits provided	<u>63,274,082</u>
<b>Total Operating Expenses</b>	<u>65,468,007</u>
<b>Operating Income (Loss)</b>	(14,005,930)
<b>Non-Operating Revenues</b>	
Earnings on investments	<u>32,242</u>
<b>Total Non-Operating Revenues</b>	<u>32,242</u>
Change in Net Position	(13,973,688)
<b>Net Position -Beginning</b>	<u>17,088,325</u>
<b>Net Position -Ending</b>	<u>\$ 3,114,637</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Twelve Months Ended September 30, 2020*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 52,396,478
Payment of benefits	(59,956,766)
Payment of general administration expenses	(1,178,081)
Net Cash Provided (Used) by Operating Activities	<u>(8,738,369)</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	32,242
Net Cash Provided by Investing Activities	<u>32,242</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	(49,500)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(49,500)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(8,755,627)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>18,426,047</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 9,670,420</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (14,005,930)
Adjustments to operations:	
Depreciation	28,834
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	721,985
(Increase) Decrease in due from other funds	791,290
(Increase) Decrease in due from component units	9,832
(Increase) Decrease in other receivables	133,279
Increase (Decrease) in due to other funds	265,025
Increase (Decrease) in benefits payable	3,317,316
<b>Total adjustments</b>	<u>5,267,561</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (8,738,369)</u>

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

	<u>Agency Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 44,108,713
Miscellaneous receivables	<u>511,434</u>
<b>Total Assets</b>	<u>\$ 44,620,147</u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 44,620,147</u>
<b>Total Liabilities</b>	<u>\$ 44,620,147</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**September 30, 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	\$ 8,335	\$ 121,645,884	\$ 38,648,644	\$	\$ 35,684	\$ 160,338,547
Miscellaneous receivables		5,191,875	3,735,013			8,926,888
Capital assets, not being depreciated		36,182,321	7,846,075			44,028,396
Capital assets, net of accumulated depreciation		219,956,551	144,612,799			364,569,350
<b>Total Assets</b>	<u>8,335</u>	<u>382,976,631</u>	<u>194,842,531</u>		<u>35,684</u>	<u>577,863,181</u>
<b>Deferred Outflows of Resources</b>						
Deferred charges - debt refunding		3,924,250				3,924,250
<b>Total Deferred Outflows of Resources</b>		<u>3,924,250</u>				<u>3,924,250</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable			65,894			65,894
Due to primary government		2,586,010	2,187,187			4,773,197
Accrued interest payable		826,213	598,350			1,424,563
Long-term liabilities						
Due within one year		9,335,000	1,230,000			10,565,000
Due in more than one year		236,544,948	168,186,411			404,731,359
<b>Total Liabilities</b>		<u>249,292,171</u>	<u>172,267,842</u>			<u>421,560,013</u>
<b>Net Position (Deficit)</b>						
Interim Net Position	8,335	137,608,710	22,574,689		35,684	160,227,418
<b>Total Net Position (Deficit)</b>	<u>\$ 8,335</u>	<u>\$ 137,608,710</u>	<u>\$ 22,574,689</u>	<u>\$</u>	<u>\$ 35,684</u>	<u>\$ 160,227,418</u>

\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Twelve Months Ended September 30, 2020*

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</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	15,341,744	35,098,455	10,267,000
Interest on long-term debt	9,091,214		
<b>Total Fort Bend County Toll Road Authority</b>	<u>24,432,958</u>	<u>35,098,455</u>	<u>10,267,000</u>
<b>Fort Bend Grand Parkway Toll Road Authority</b>			
Toll road operations	11,636,552	23,756,322	273,688
Interest on long-term debt	6,632,719		
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<u>18,269,271</u>	<u>23,756,322</u>	<u>273,688</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	31,250		
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>31,250</u>	_____	_____
<b>Total Component Units</b>	<u>\$ 42,733,479</u>	<u>\$ 58,854,777</u>	<u>\$ 10,540,688</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>
\$	\$	\$	\$	\$	\$
	30,023,711				30,023,711
	(9,091,214)				(9,091,214)
	20,932,497				20,932,497
		12,393,458			12,393,458
		(6,632,719)			(6,632,719)
		5,760,739			5,760,739
				(31,250)	(31,250)
				(31,250)	(31,250)
	20,932,497	5,760,739		(31,250)	26,661,986
96	1,371,593	421,718		652	1,794,059
96	1,371,593	421,718		652	1,794,059
96	22,304,090	6,182,457		(30,598)	28,456,045
8,239	115,304,620	16,392,232		66,282	131,771,373
\$ 8,335	\$ 137,608,710	\$ 22,574,689	\$	\$ 35,684	\$ 160,227,418



**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 Twelve Months Ended September 30, 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	\$ 242,694,453	\$ 988,549	100.4%
Fees and fines	33,958,933	34,098,926	31,355,890	(2,743,036)	92.0%
Intergovernmental	7,359,942	7,359,942	6,572,157	(787,785)	89.3%
Earnings on investments	4,530,795	4,530,795	2,047,306	(2,483,489)	45.2%
Miscellaneous	2,898,816	3,117,125	2,946,954	(170,171)	94.5%
<b>Total Revenues</b>	<b>290,454,390</b>	<b>290,812,692</b>	<b>285,616,760</b>	<b>(5,195,932)</b>	<b>98.2%</b>
<b>Expenditures</b>					
Current:					
General administration	58,148,059	54,682,100	51,709,662	2,972,437	94.6%
Financial administration	10,121,762	10,097,605	9,748,536	349,069	96.5%
Administration of justice	83,227,428	84,240,330	71,768,712	12,471,619	85.2%
Construction and maintenance	3,746,831	3,743,205	3,573,829	169,376	95.5%
Health and human services	32,942,395	31,261,570	22,414,800	8,846,770	71.7%
Cooperative services	1,167,724	1,141,086	1,127,233	13,853	98.8%
Public safety	54,013,919	53,558,704	35,653,737	17,904,968	66.6%
Parks and recreation	3,721,235	3,654,394	3,359,215	295,178	91.9%
Libraries and education	19,136,549	18,540,389	17,777,144	763,245	95.9%
<b>Capital Outlay</b>	<b>1,580,609</b>	<b>1,453,915</b>	<b>1,274,154</b>	<b>179,761</b>	<b>87.6%</b>
<b>Total Expenditures</b>	<b>267,806,511</b>	<b>262,373,298</b>	<b>218,407,021</b>	<b>43,966,277</b>	<b>83.2%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,647,879	28,439,394	67,209,739	38,770,345	
<b>Other Financing Sources (Uses)</b>					
Transfers in					
Transfers out	(15,447,898)	(15,787,848)	(13,726,302)	2,061,546	
<b>Total Other Financing Sources (Uses)</b>	<b>(15,447,898)</b>	<b>(15,787,848)</b>	<b>(13,726,302)</b>	<b>2,061,546</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>7,199,981</b>	<b>12,651,546</b>	<b>53,483,437</b>	<b>40,831,891</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>					
			(39,608,819)		
<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>\$ 77,733,747</b>	<b>\$ 78,956,819</b>	<b>\$ 40,831,891</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	\$ 285,616,760	\$ 47,885,555	\$ 333,502,315
Expenditures	218,407,021	87,507,786	305,914,808
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	67,209,739	(39,622,232)	27,587,507
Transfers in		13,413	13,413
Transfers out	(13,726,302)		(13,726,302)
<b>Total Other Financing Sources (Uses)</b>	(13,726,302)	13,413	(13,712,889)
	<hr/>	<hr/>	<hr/>
<b>Net Changes in Fund Balances</b>	53,483,437	(39,608,819)	13,874,618
<b>Fund Balances, Beginning</b>			65,082,201
<b>Fund Balances, Ending</b>			<u><u>\$ 78,956,819</u></u>



## **Other Supplementary Information**



**Combining and Individual Fund  
Statements and Schedules**

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds**

**FBC Assistance District**

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. These funds are restricted by state statute. This includes active Funds 130, 131, 133, 134, 135, 136, 137, 138, 139, 140, 470 and 474.

**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**

## **FORT BEND COUNTY, TEXAS**

### ***NON-MAJOR FUND DESCRIPTIONS***

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.

#### **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**

## **FORT BEND COUNTY, TEXAS**

### ***NON-MAJOR FUND DESCRIPTIONS***

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.

#### **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.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**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.

**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**  
**September 30, 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	\$ 13,256,653	\$ 4,097,733	\$ 3,587,158	\$ 12,753,177
Taxes receivable, net	2,189,192			729,229
Grants receivable			14,881	
Other receivables	2,725,384		1,057	1,185,543
Due from other funds			9,575	22,562
Prepaid items			145	
<b>Total Assets</b>	<b>\$ 18,171,229</b>	<b>\$ 4,097,733</b>	<b>\$ 3,612,816</b>	<b>\$ 14,690,511</b>
<b>Total Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Retainage payable	\$	\$	\$	\$
Due to other funds	2,383,366		2,704,956	2,756,963
Deferred revenues				
<b>Total Liabilities</b>	<b>2,383,366</b>		<b>2,704,956</b>	<b>2,756,963</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				729,229
<b>Total Deferred Inflows of Resources</b>				<b>729,229</b>
<b>Fund Balances:</b>				
Interim Fund Balance	15,787,863	4,097,733	907,860	11,204,319
<b>Total Fund Balances</b>	<b>15,787,863</b>	<b>4,097,733</b>	<b>907,860</b>	<b>11,204,319</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 18,171,229</b>	<b>\$ 4,097,733</b>	<b>\$ 3,612,816</b>	<b>\$ 14,690,511</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>
\$ 11,941,534	\$ 1,186,837	\$ 4,612	\$ 27,530	\$ 1,347,818	\$ 439,610
293,139					
9,069,660					
4,390			219	36,927	3,870
<u>\$ 21,308,723</u>	<u>\$ 1,186,837</u>	<u>\$ 4,612</u>	<u>\$ 27,749</u>	<u>\$ 1,384,745</u>	<u>\$ 443,480</u>
\$ 1,323,801	\$	\$	\$	\$	\$
11,076,511			2,420	58,578	471
<u>12,400,312</u>	<u></u>	<u></u>	<u>2,420</u>	<u>58,578</u>	<u>471</u>
293,139					
<u>293,139</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
8,615,272	1,186,837	4,612	25,329	1,326,167	443,009
<u>8,615,272</u>	<u>1,186,837</u>	<u>4,612</u>	<u>25,329</u>	<u>1,326,167</u>	<u>443,009</u>
<u>\$ 21,308,723</u>	<u>\$ 1,186,837</u>	<u>\$ 4,612</u>	<u>\$ 27,749</u>	<u>\$ 1,384,745</u>	<u>\$ 443,480</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**September 30, 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	\$ 117,563	\$ 139,839	\$ 55,714	\$ 204,403
Taxes receivable, net				
Grants receivable				
Other receivables		1,205		159
Due from other funds				
Prepaid items				
<b>Total Assets</b>	<b>\$ 117,563</b>	<b>\$ 141,044</b>	<b>\$ 55,714</b>	<b>\$ 204,562</b>
<b>Total Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Retainage payable	\$	\$	\$	\$
Due to other funds	9,286			
Deferred revenues				
<b>Total Liabilities</b>	<b>9,286</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	108,277	141,044	55,714	204,562
<b>Total Fund Balances</b>	<b>108,277</b>	<b>141,044</b>	<b>55,714</b>	<b>204,562</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 117,563</b>	<b>\$ 141,044</b>	<b>\$ 55,714</b>	<b>\$ 204,562</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>
\$ 44,445	\$ 4,688	\$ 9,978	\$ 214,453	\$ 3,983,491	\$ 106,297
65				204,810	4,395
<u>\$ 44,510</u>	<u>\$ 4,688</u>	<u>\$ 9,978</u>	<u>\$ 214,453</u>	<u>\$ 4,188,301</u>	<u>\$ 110,692</u>
\$ 1,580	\$	\$ 1,829	\$ 1,234	\$ 56,669	\$
<u>1,580</u>		<u>1,829</u>	<u>1,234</u>	<u>56,669</u>	
<u>42,930</u>	<u>4,688</u>	<u>8,149</u>	<u>213,219</u>	<u>4,131,632</u>	<u>110,692</u>
<u>42,930</u>	<u>4,688</u>	<u>8,149</u>	<u>213,219</u>	<u>4,131,632</u>	<u>110,692</u>
<u>\$ 44,510</u>	<u>\$ 4,688</u>	<u>\$ 9,978</u>	<u>\$ 214,453</u>	<u>\$ 4,188,301</u>	<u>\$ 110,692</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**September 30, 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	\$ 486,169	\$ 2,507,460	\$ 19,329	\$ 297,870
Taxes receivable, net				
Grants receivable				
Other receivables	20,246	130,431	71	
Due from other funds				
Prepaid items				
<b>Total Assets</b>	<u>\$ 506,415</u>	<u>\$ 2,637,891</u>	<u>\$ 19,400</u>	<u>\$ 297,870</u>
<b>Total Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Retainage payable	\$	\$	\$	\$
Due to other funds	199,713	28,297		
Deferred revenues				
<b>Total Liabilities</b>	<u>199,713</u>	<u>28,297</u>		
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
<b>Fund Balances:</b>				
Interim Fund Balance	306,702	2,609,594	19,400	297,870
<b>Total Fund Balances</b>	<u>306,702</u>	<u>2,609,594</u>	<u>19,400</u>	<u>297,870</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 506,415</u>	<u>\$ 2,637,891</u>	<u>\$ 19,400</u>	<u>\$ 297,870</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	\$ 193,685	\$ 901,460	\$ 61	\$ 342,545	\$ 81,849
	6,737	215,741		1,418	
<u>\$ 409,347</u>	<u>\$ 200,422</u>	<u>\$ 1,117,201</u>	<u>\$ 61</u>	<u>\$ 343,963</u>	<u>\$ 81,849</u>
\$	\$	\$	\$	\$	\$
409,347	265	65,450	61	343,963	19,890
<u>409,347</u>	<u>265</u>	<u>1,051,751</u>	<u>61</u>	<u>343,963</u>	<u>61,959</u>
<u>409,347</u>	<u>265</u>	<u>1,117,201</u>	<u>61</u>	<u>343,963</u>	<u>81,849</u>
	200,157				
	<u>200,157</u>				
<u>\$ 409,347</u>	<u>\$ 200,422</u>	<u>\$ 1,117,201</u>	<u>\$ 61</u>	<u>\$ 343,963</u>	<u>\$ 81,849</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**September 30, 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	\$ 72,815	\$ 385,022	\$ 1,272,112	\$ 2,908,024
Taxes receivable, net				
Grants receivable	1,463			
Other receivables			87,859	166,152
Due from other funds				
Prepaid items				
<b>Total Assets</b>	<b>\$ 74,278</b>	<b>\$ 385,022</b>	<b>\$ 1,359,971</b>	<b>\$ 3,074,176</b>
<b>Total Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Retainage payable	\$	\$	\$	\$
Due to other funds	9,241	111,521	50,100	365,222
Deferred revenues		273,501	27	2,708,954
<b>Total Liabilities</b>	<b>9,241</b>	<b>385,022</b>	<b>50,127</b>	<b>3,074,176</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	65,037		1,309,844	
<b>Total Fund Balances</b>	<b>65,037</b>		<b>1,309,844</b>	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 74,278</b>	<b>\$ 385,022</b>	<b>\$ 1,359,971</b>	<b>\$ 3,074,176</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>
\$ 5,192	\$ 92,767,096	\$	\$ 156,173,569
			3,211,560
			9,308,482
	19,938		4,594,139
			32,137
			145
<u>\$ 5,192</u>	<u>\$ 92,787,034</u>	<u>\$</u>	<u>\$ 173,320,032</u>
\$	\$	\$	\$ 1,323,801
	5,981,868		25,885,430
	51,718,895		56,568,458
	57,700,763		83,777,689
			1,022,368
			1,022,368
<u>5,192</u>	<u>35,086,271</u>		<u>88,519,975</u>
<u>5,192</u>	<u>35,086,271</u>		<u>88,519,975</u>
<u>\$ 5,192</u>	<u>\$ 92,787,034</u>	<u>\$</u>	<u>\$ 173,320,032</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Twelve Months Ended September 30, 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	\$	\$	\$	\$ 11,304,552
Taxes, sales	11,311,261			
Fees and fines				6,986,190
Intergovernmental		1,502,464	154,375	287,957
Earnings on investments	163,997	75,122	146,295	205,327
Miscellaneous	2,725,384		47,242	328,527
<b>Total Revenues</b>	<u>14,200,642</u>	<u>1,577,586</u>	<u>347,912</u>	<u>19,112,553</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice			15,164,561	
Construction and maintenance	13,795,291	7,000,000		19,403,042
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
<b>Capital Outlay</b>	41,518		182,035	179,574
<b>Total Expenditures</b>	<u>13,836,809</u>	<u>7,000,000</u>	<u>15,346,596</u>	<u>19,582,616</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	363,833	(5,422,414)	(14,998,684)	(470,063)
<b>Other Financing Sources (Uses)</b>				
Transfers in			15,169,898	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<u>15,169,898</u>	
Net change in fund balances	363,833	(5,422,414)	171,214	(470,063)
<b>Fund Balances, Beginning</b>	15,424,030	9,520,147	736,646	11,674,382
<b>Fund Balances, Ending</b>	<u>\$ 15,787,863</u>	<u>\$ 4,097,733</u>	<u>\$ 907,860</u>	<u>\$ 11,204,319</u>

**Special Revenue Funds**

<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>
\$ 10,620,175	\$	\$	\$	\$	\$
161,542				425,055	67,107
17,464,482	64,306				110,406
189,331	13,734	53	432	15,547	6,095
57,119			48,749		
<u>28,492,649</u>	<u>78,040</u>	<u>53</u>	<u>49,181</u>	<u>440,602</u>	<u>183,608</u>
23,171,164				438,865	
			67,992		136,987
<u>2,988,564</u>					<u>61,620</u>
<u>26,159,728</u>			<u>67,992</u>	<u>438,865</u>	<u>198,607</u>
2,332,921	78,040	53	(18,811)	1,737	(14,999)
2,332,921	78,040	53	(18,811)	1,737	(14,999)
6,282,351	1,108,797	4,559	44,140	1,324,430	458,008
<u>\$ 8,615,272</u>	<u>\$ 1,186,837</u>	<u>\$ 4,612</u>	<u>\$ 25,329</u>	<u>\$ 1,326,167</u>	<u>\$ 443,009</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Twelve Months Ended September 30, 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		10,919		
Intergovernmental				
Earnings on investments	1,257	1,538	647	
Miscellaneous	40,760			17,785
<b>Total Revenues</b>	<u>42,017</u>	<u>12,457</u>	<u>647</u>	<u>17,785</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education	41,634			
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>41,634</u>			
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	383	12,457	647	17,785
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	383	12,457	647	17,785
<b>Fund Balances, Beginning</b>	107,894	128,587	55,067	186,777
<b>Fund Balances, Ending</b>	<u>\$ 108,277</u>	<u>\$ 141,044</u>	<u>\$ 55,714</u>	<u>\$ 204,562</u>

**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>
\$	\$	\$	\$	\$	\$
6,167				1,597,183	
8,295			84,000		
	55	164	3,127		34,722
		4,998			12,459
<u>14,462</u>	<u>55</u>	<u>5,162</u>	<u>87,127</u>	<u>1,597,183</u>	<u>47,181</u>
12,234		12,763	79,020	902,432	
	170				
<u>12,234</u>	<u>170</u>	<u>12,763</u>	<u>79,020</u>	<u>902,432</u>	
2,228	(115)	(7,601)	8,107	694,751	47,181
2,228	(115)	(7,601)	8,107	694,751	47,181
40,702	4,803	15,750	205,112	3,436,881	63,511
<u>\$ 42,930</u>	<u>\$ 4,688</u>	<u>\$ 8,149</u>	<u>\$ 213,219</u>	<u>\$ 4,131,632</u>	<u>\$ 110,692</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Twelve Months Ended September 30, 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			793	
Intergovernmental		20,704		56,607
Earnings on investments	9,291	32,359		3,092
Miscellaneous	187,044	1,695,585		
<b>Total Revenues</b>	<u>196,335</u>	<u>1,748,648</u>	<u>793</u>	<u>59,699</u>
<b>Expenditures</b>				
Current:				
General administration	728,680			
Administration of justice		108,697		1,105
Construction and maintenance				
Health and human services				
Public safety		1,639,874		17,090
Parks and recreation				
Libraries and education				
<b>Capital Outlay</b>		117,192		
<b>Total Expenditures</b>	<u>728,680</u>	<u>1,865,763</u>		<u>18,195</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	(532,345)	(117,115)	793	41,504
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(532,345)	(117,115)	793	41,504
<b>Fund Balances, Beginning</b>	839,047	2,726,709	18,607	256,366
<b>Fund Balances, Ending</b>	<u>\$ 306,702</u>	<u>\$ 2,609,594</u>	<u>\$ 19,400</u>	<u>\$ 297,870</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>
\$	\$	\$	\$	\$	\$
	32,612	2,067,297			111,377
	853	515,329	427		491
	7,838		5,341		
	<u>41,303</u>	<u>2,582,626</u>	<u>5,768</u>		<u>111,868</u>
	114,146	2,582,626	5,768		96,743
					15,125
	<u>114,146</u>	<u>2,582,626</u>	<u>5,768</u>		<u>111,868</u>
	(72,843)				
	223,738				
	<u>223,738</u>				
	150,895				
	49,262				
<u>\$</u>	<u>\$ 200,157</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Twelve Months Ended September 30, 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			813,465	2,202,623
Intergovernmental	126,956	2,537,770		3,085,049
Earnings on investments				45,065
Miscellaneous			8,000	3,555
<b>Total Revenues</b>	<u>126,956</u>	<u>2,537,770</u>	<u>821,465</u>	<u>5,336,292</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice	163,691	2,511,255	676,230	5,322,879
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>163,691</u>	<u>2,511,255</u>	<u>676,230</u>	<u>5,322,879</u>
<b>Excess (Deficiency) of Revenues   Over (Under) Expenditures</b>	(36,735)	26,515	145,235	13,413
<b>Other Financing Sources (Uses)</b>				
Transfers in				177,242
Transfers (out)				(190,655)
<b>Total Other Financing Sources (Uses)</b>				<u>(13,413)</u>
Net change in fund balances	(36,735)	26,515	145,235	
<b>Fund Balances, Beginning</b>	<u>101,772</u>	<u>(26,515)</u>	<u>1,164,609</u>	
<b>Fund Balances, Ending</b>	<u>\$ 65,037</u>	<u>\$</u>	<u>\$ 1,309,844</u>	<u>\$</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>
\$	\$	\$	\$ 21,924,727
			11,311,261
			12,271,044
	82,543,499		110,258,156
42	241,625		1,706,017
			5,190,386
<u>42</u>	<u>82,785,124</u>		<u>162,661,591</u>
2,090			1,712,222
			24,412,280
			63,369,497
	47,351,403		50,121,935
			1,890,864
			41,634
	347,450		3,933,078
<u>2,090</u>	<u>47,698,853</u>		<u>145,481,510</u>
(2,048)	35,086,271		17,180,081
5,000			15,575,878
			(190,655)
<u>5,000</u>			<u>15,385,223</u>
2,952	35,086,271		32,565,304
2,240			55,954,671
<u>\$ 5,192</u>	<u>\$ 35,086,271</u>		<u>\$ 88,519,975</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 Twelve Months Ended September 30, 2020*

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Taxes	\$ 11,358,684	\$ 11,358,684	\$ 11,304,552	\$ (54,132)	99.5%
Fees and fines	7,372,125	7,372,125	6,986,190	(385,935)	94.8%
Intergovernmental	146,351	146,351	287,957	141,606	196.8%
Earnings on investments	474,293	474,293	205,327	(268,966)	43.3%
Miscellaneous	358,517	358,517	328,527	(29,990)	91.6%
<b>Total Revenues</b>	<u>19,709,970</u>	<u>19,709,970</u>	<u>19,112,554</u>	<u>(597,416)</u>	<u>97.0%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	23,615,338	22,506,212	19,403,043	3,103,170	86.2%
<b>Capital Outlay</b>		<u>193,337</u>	<u>179,574</u>	<u>13,763</u>	<u>92.9%</u>
<b>Total Expenditures</b>	<u>23,615,338</u>	<u>22,699,549</u>	<u>19,582,617</u>	<u>3,116,933</u>	<u>86.3%</u>
<b>Net change in fund balances- budgetary basis</b>	(3,905,368)	(2,989,579)	(470,063)	2,519,516	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>					
<b>Fund balances, Beginning</b>	<u>11,674,382</u>	<u>11,674,382</u>	<u>11,674,382</u>		
<b>Fund balances, Ending</b>	<u>\$ 7,769,014</u>	<u>\$ 8,684,803</u>	<u>\$ 11,204,319</u>	<u>\$ 2,519,516</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	\$ 19,112,554	\$	\$ 19,112,554
Expenditures	19,582,617		19,582,617
<b>Net Changes in Fund Balances</b>	(470,063)		(470,063)
<b>Fund balances, Beginning</b>			<u>11,674,382</u>
<b>Fund balances, Ending</b>			<u>\$ 11,204,319</u>

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

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Taxes	\$ 9,460,979	\$ 10,699,123	\$ 10,620,175	\$ (78,948)	99.3%
Fees and fines	12,070	12,070	161,542	149,472	1338.4%
Intergovernmental			17,464,482	17,464,482	
Earnings on investments	376,324	376,324	189,331	(186,993)	50.3%
Miscellaneous	254,971	254,971	57,119	(197,852)	22.4%
<b>Total Revenues</b>	<u>10,104,344</u>	<u>11,342,488</u>	<u>28,492,649</u>	<u>17,150,161</u>	<u>251.2%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	9,757,365	9,214,625	8,137,831	1,076,794	88.3%
<b>Capital Outlay</b>		1,712,698	17,569,982	(15,857,284)	1025.9%
<b>Total Expenditures</b>	<u>9,757,365</u>	<u>10,927,323</u>	<u>25,707,814</u>	<u>(14,780,490)</u>	<u>235.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>346,979</u>	<u>415,165</u>	<u>2,784,835</u>	<u>2,369,671</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>		<u>1,000,000</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>(1,000,000)</u>	<u>(1,000,000)</u>		<u>1,000,000</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>(653,021)</u>	<u>(584,835)</u>	<u>2,784,835</u>	<u>3,369,671</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<u>(451,914)</u>		
<b>Fund balances, Beginning</b>	<u>6,282,351</u>	<u>6,282,351</u>	<u>6,282,351</u>		
<b>Fund balances, Ending</b>	<u>\$ 5,629,330</u>	<u>\$ 5,697,516</u>	<u>\$ 8,615,273</u>	<u>\$ 3,369,671</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	\$ 28,492,649	\$	\$ 28,492,649
Expenditures	<u>25,707,814</u>	<u>451,914</u>	<u>26,159,727</u>
<b>Net Changes in Fund Balances</b>	2,784,835	(451,914)	2,332,922
<b>Fund balances, Beginning</b>			<u>6,282,351</u>
<b>Fund balances, Ending</b>			<u>\$ 8,615,273</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Twelve Months Ended September 30, 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	\$ 53,131,363	\$ 280,884	100.5%
Intergovernmental			6,018,383	6,018,383	
Earnings on investments	588,796	588,796	279,040	(309,756)	47.4%
Miscellaneous			1,047,048	1,047,048	
<b>Total Revenues</b>	<u>53,439,275</u>	<u>53,439,275</u>	<u>60,475,833</u>	<u>7,036,558</u>	<u>113.2%</u>
<b>Expenditures</b>					
Current:					
Capital Outlay			9,789,885		
Principal	32,383,566	32,383,566	43,197,216	(10,813,650)	133.4%
Interest and fiscal charges	20,909,825	20,907,825	23,506,429	(2,598,604)	112.4%
Debt issuance costs			310,646	(310,646)	
<b>Total Expenditures</b>	<u>53,293,391</u>	<u>53,291,391</u>	<u>76,804,176</u>	<u>(13,722,900)</u>	<u>144.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>145,884</u>	<u>147,884</u>	<u>(16,328,343)</u>	<u>(6,686,342)</u>	
<b>Other Financing Sources (Uses)</b>					
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)	
<b>Total Other Financing Sources (Uses)</b>		<u>374,212</u>	<u>10,483,981</u>	<u>10,109,769</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>145,884</u>	<u>522,096</u>	<u>(5,844,362)</u>	<u>3,423,427</u>	
<b>Fund balances, Beginning</b>	<u>10,503,321</u>	<u>10,503,321</u>	<u>10,503,321</u>		
<b>Fund balances, Ending</b>	<u>\$ 10,649,205</u>	<u>\$ 11,025,417</u>	<u>\$ 4,658,959</u>	<u>\$ 3,423,427</u>	

Note: Totals may differ immaterially due to rounding.

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ -	\$ 9,670,420	\$ 9,670,420
Due from other funds	4,281,185	894,644	5,175,829
Other receivables	97,128	35,663	132,791
Total Current Assets	<u>4,378,313</u>	<u>10,600,727</u>	<u>14,979,040</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	584,289		584,289
Total Capital Assets	<u>584,289</u>		<u>584,289</u>
<b>Total Assets</b>	<u>4,962,602</u>	<u>10,600,727</u>	<u>15,563,329</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	8,233,558	3,284,623	11,518,181
Due to other funds	761,677	168,834	930,511
Total Current Liabilities	<u>8,995,235</u>	<u>3,453,457</u>	<u>12,448,692</u>
<b>Total Liabilities</b>	<u>8,995,235</u>	<u>3,453,457</u>	<u>12,448,692</u>
<b>Net Position</b>			
Interim Net Position	(4,032,633)	7,147,270	3,114,637
<b>Total Net Position</b>	<u>\$ (4,032,633)</u>	<u>\$ 7,147,270</u>	<u>\$ 3,114,637</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 42,350,477	\$ 9,111,600	\$ 51,462,077
<b>Total Operating Revenues</b>	<u>42,350,477</u>	<u>9,111,600</u>	<u>51,462,077</u>
<b>Operating Expenses</b>			
Current operations - general administration	1,300,705	893,220	2,193,925
Benefits provided	55,203,631	8,070,451	63,274,082
<b>Total Operating Expenses</b>	<u>56,504,336</u>	<u>8,963,671</u>	<u>65,468,007</u>
<b>Operating Income (Loss)</b>	(14,153,859)	147,929	(14,005,930)
<b>Non-Operating Revenues</b>			
Earnings on investments	32,242		32,242
<b>Total Non-Operating Revenues</b>	<u>32,242</u>		<u>32,242</u>
Change in Net Position	(14,121,617)	147,929	(13,973,688)
<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>\$ (4,032,633)</u>	<u>\$ 7,147,270</u>	<u>\$ 3,114,637</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 43,302,954	\$ 9,093,524	\$ 52,396,478
Payment of benefits	(51,457,051)	(8,499,715)	(59,956,766)
Payment of general administration expenses	(1,002,507)	(175,574)	(1,178,081)
Net Cash Provided (Used) by Operating Activities	<u>(9,156,604)</u>	<u>418,235</u>	<u>(8,738,369)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	<u>32,242</u>		<u>32,242</u>
Net Cash Provided by Investing Activities	<u>32,242</u>		<u>32,242</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	<u>(49,500)</u>		<u>(49,500)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(49,500)</u>		<u>(49,500)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(9,173,862)	418,235	(8,755,627)
<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>\$ -</u>	<u>\$ 9,670,420</u>	<u>\$ 9,670,420</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (14,153,859)	\$ 147,929	\$ (14,005,930)
Adjustments to operations:			
Depreciation	28,834		28,834
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		721,985	721,985
(Increase) Decrease in due from other funds	791,290		791,290
(Increase) Decrease in due from component units	8,003	1,829	9,832
(Increase) Decrease in other receivables	153,184	(19,905)	133,279
Increase (Decrease) in due to other funds	269,364	(4,339)	265,025
Increase (Decrease) in benefits payable	3,746,580	(429,264)	3,317,316
<b>Total adjustments</b>	<u>4,997,255</u>	<u>270,306</u>	<u>5,267,561</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (9,156,604)</u>	<u>\$ 418,235</u>	<u>\$ (8,738,369)</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

2015	2016	2017	2018	2019	Twelve Months Ended 9/30/20
\$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)	
					1,285,812,169
<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>\$ 1,285,812,169</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>\$ 1,285,812,169</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						Twelve Months
2015	2016	2017	2018	2019	Ended 9/30/20	
\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 107,473,594	
9,923,190	10,668,228	11,263,933	10,834,176	12,209,863	12,144,397	
97,317,659	106,035,587	115,538,871	117,331,362	135,251,870	129,482,513	
80,574,657	78,151,431	124,089,221	158,535,405	126,659,106	115,919,039	
36,721,273	43,153,506	47,679,907	49,429,132	55,242,816	110,452,917	
1,150,926	1,215,874	1,210,100	1,182,279	1,256,722	1,219,303	
63,537,941	64,704,958	69,963,634	71,090,108	79,077,588	68,689,254	
4,133,419	4,545,562	5,217,764	4,116,418	6,236,212	4,154,928	
17,638,589	18,446,773	19,285,563	19,954,027	23,395,545	22,288,619	
14,108,075	14,960,865	16,192,299	18,187,015	18,036,750	19,772,516	
					14,289	
					14,005,930	
<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>\$ 605,617,299</u>	
\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 10,878,336	
7,541,956	8,143,353	7,975,576	8,421,651	8,337,603	8,276,504	
8,485,619	8,700,278	8,566,204	10,085,158	9,264,252	8,819,923	
7,078,136	7,121,643	6,547,329	7,164,117	7,573,841	8,405,692	
7,762,002	10,263,992	9,615,495	15,241,132	13,999,882	10,257,497	
7,721,948	8,733,631	9,538,600	10,308,635	11,266,833	11,593,483	
188,437	158,626	145,150	201,478	219,198	82,982	
280,973	288,193	261,257	260,911	269,824	135,405	
3,849,997	4,380,173	5,450,961	9,882,516	11,659,519	10,207,981	
10,292,737	10,823,506	10,566,287	9,413,315	10,822,285	10,867,794	
1,713,376	390,265	4,678,766	230,570	10,551,347	476,730	
16,106,462	18,361,326	18,966,638	19,031,432	33,003,612	61,372,159	
350	21,586					
4,427,337	3,994,478	3,760,913	5,118,910	5,382,041	5,730,217	
346,283	98,583	95,821	104,711	230,444		
104,658	46,068	62,278	78,841	56,932	40,760	
	89,000	175,000				
32,920,374	125,334,640	120,203,650	97,674,810	86,276,517	258,608,325	
		15,327				
64,000	28,000					
	1,403,990					
<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 202,316,534</u>	<u>\$ 218,449,018</u>	<u>\$ 405,753,788</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	Twelve Months Ended 9/30/20
<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (310,860,173)</u>	<u>\$ (199,863,511)</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>\$ (199,863,511)</u></u>
\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 325,665,830
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	11,311,261
904,359	1,761,994	3,460,544	7,033,371	8,005,860	4,497,482
7,138,231	7,520,474	8,503,412	8,301,082	7,626,561	6,898,237
				(7,312,434)	-
<u>278,573,878</u>	<u>286,591,193</u>	<u>307,410,771</u>	<u>322,867,910</u>	<u>328,013,473</u>	<u>348,372,810</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>\$ 348,372,810</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>\$ 148,509,299</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>\$ 148,509,299</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					Twelve Months
2015	2016	2017	2018	2019	Ended 9/30/20
\$ 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	
					84,597,553
<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>\$ 84,597,553</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	
					152,203,259
<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>\$ 152,203,259</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	Twelve Months Ended 9/30/20
\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,882
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	11,311,261
47,803,283	50,231,963	51,736,504	54,687,700	56,771,556	54,616,036
39,904,787	39,673,097	47,734,683	46,630,942	73,767,851	155,069,296
878,980	1,750,631	3,434,897	6,977,865	7,928,027	4,465,239
7,545,715	7,913,682	9,223,274	9,275,553	8,688,396	31,553,219
<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>581,830,933</u>
44,698,720	56,093,978	60,669,054	67,799,061	64,552,332	98,244,985
8,369,921	9,063,587	9,451,425	9,306,005	9,710,496	9,748,536
81,411,531	89,715,917	96,057,172	99,960,008	108,300,831	100,658,561
59,785,401	43,275,592	73,924,220	88,168,071	80,471,847	106,723,340
32,436,431	38,314,627	41,805,244	43,628,300	46,203,981	99,285,750
973,026	1,050,282	1,048,609	1,113,328	1,179,033	1,127,233
53,652,220	54,393,589	58,152,633	61,416,316	63,721,924	51,660,390
3,051,927	3,307,538	3,701,092	3,576,272	4,304,281	3,633,636
14,460,419	15,215,877	15,889,947	16,989,644	18,626,830	17,848,297
28,911,628	61,611,363	66,540,199	78,787,370	80,497,157	58,473,296
16,750,000	18,480,000	21,420,000	25,931,000	28,071,000	43,197,216
14,391,964	15,506,610	18,914,424	22,108,123	22,225,013	23,506,429
1,207,260	1,316,238	599,813	558,469	355,887	1,093,532
<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>615,201,201</u>
(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	(33,370,268)
13,517,505	13,780,670	19,734,628	14,559,002	16,290,672	15,963,503
(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(15,963,503)
					9,349,781
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>115,732,086</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>\$ 82,361,818</u>
9.40%	9.83%	10.04%	10.90%	11.23%	11.98%