

MONTHLY FINANCIAL REPORT
For One Month Ended October 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

Robert Ed Sturdivant
County Auditor

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

July 14, 2021

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

Gentlemen:

The Monthly Unaudited Financial Report for the one month ending October 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 (East Development Authority, Surface Water Supply Corp., Toll Road Authority, Grand Parkway Toll Road Authority Housing Finance Corp. and Industrial Development 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
October 31, 2020

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 283,327,186	\$ 168,695,200
Investments		
Receivables:		
Taxes, net	351,619,097	
Grants	16,096,823	
Fees and fines	38,781,635	
Other	42,696,853	552,321
Prepaid items	10,670	
Due from component units	4,422,264	
Capital assets, not being depreciated	532,907,494	44,028,397
Capital assets, net of accumulated depreciation	1,703,517,044	363,610,039
Total Assets	2,973,379,066	576,885,957
Deferred Outflows of Resources		
Deferred charges - debt refunding	4,361,657	3,924,250
Deferred outflows - pension activities	137,743,299	
Total Deferred Outflows of Resources	142,104,956	3,924,250
Liabilities		
Accounts payable and accrued expenses	28,796,205	31,383
Retainage payable	4,507,931	65,894
Accrued interest payable	2,098,370	1,529,582
Unearned revenues	383,373,110	
Due to primary government		4,422,264
Due to other governments	778,231	
Long-term Liabilities		
Long-term liabilities due within one-year	41,825,329	10,565,000
Long-term liabilities due in more than one-year	605,883,823	406,371,377
Total OPEB liability	597,396,893	
Net pension liability	47,941,502	
Total Liabilities	1,712,601,394	422,985,500
Deferred Inflows of Resources		
Deferred inflows - pension activities	86,345,252	
Total Deferred Inflows of Resources	86,345,252	
Net Position (Deficit)		
Interim Net Position	1,316,537,376	157,824,707
Total Net Position	\$1,316,537,376	\$ 157,824,707

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 3,574,661	\$ 869,297	\$ 735,502	\$
Financial administration	874,648	600		
Administration of justice	8,689,597	724,872	4,170,416	
Construction and maintenance	3,070,436	64,285	66,642	2,451,679
Health and human services	10,349,547	339,505	52,929,968	
Cooperative services	74,315			
Public safety	5,159,923	835,349	187,832	(10,000)
Park and recreation	461,879	25,005		
Libraries and education	1,347,687	1,338	5,397	
Internal Service Fund, interim activity	(493,627)			
Interest on long-term debt	29,698			
Total Primary Government	<u>\$ 33,384,203</u>	<u>\$ 2,860,251</u>	<u>\$ 58,095,757</u>	<u>\$ 2,441,679</u>
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
East FBC Development Authority				
FBC Toll Road Authority	622,771			
FB Grand Parkway Toll Road Authority	363,808			
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation				
Total Component Units	<u>\$ 986,579</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

General revenues:

Property taxes, penalties, and interest
Sales taxes
Unrestricted earnings on investments
Miscellaneous

Total General Revenues

Changes in Net Position

Net Position, Beginning

Net Position, Ending

* Unavailable as of issuance of this report.

**Net (Expense) Revenue and
Changes in Net Position**

Primary Government	Component Units
-------------------------------	----------------------------

**Governmental
Activities**

\$	(1,969,862)
	(874,048)
	(3,794,309)
	(487,830)
	42,919,926
	(74,315)
	(4,146,742)
	(436,874)
	(1,340,952)
	493,627
	(29,698)
	<u>30,013,484</u>

\$

(622,771)
(363,808)

(986,579)

59,590	
86,754	22,664
551,086	
<u>697,430</u>	<u>22,664</u>
30,710,914	(963,915)
1,285,826,462	158,788,622
<u>\$ 1,316,537,376</u>	<u>\$ 157,824,707</u>

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

	General Fund	Debt Service Fund	Capital Project Funds	CARES Act Fund	Non-major Special Revenue Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 51,698,490	\$ 4,593,813	\$ 65,016,045	\$ 80,731,068	\$ 67,226,292	\$ 269,265,708
Investments						
Taxes receivable, net	266,038,602	60,054,951			23,260,929	349,354,482
Grants receivable	4,809,998				11,286,825	16,096,823
Fines and fees receivable	38,781,635					38,781,635
Other receivables	2,010,515	41,683,755	32,872	17,860	1,216,465	44,961,467
Due from other funds	11,634,236					11,634,236
Due from component units	3,751,258	671,005				4,422,263
Prepaid items	10,670					10,670
Total Assets	\$ 378,735,404	\$ 107,003,524	\$ 65,048,917	\$ 80,748,928	\$ 102,990,511	\$ 734,527,284
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 10,598,446	\$	\$	\$ -	\$	\$ 10,598,446
Accrued payroll	6,724,128					6,724,128
Retainage payable			3,334,353		1,173,577	4,507,930
Due to other funds		1,250	3,178,095	361,830	8,576,212	12,117,387
Due to other governments	778,231					778,231
Deferred revenue	1,572,335	41,614,248		35,086,271		78,272,854
Total Liabilities	19,673,140	41,615,498	6,512,448	35,448,101	9,749,789	112,998,976
Deferred Inflows of Resources						
Unavailable revenue-property taxes	266,038,602	60,054,951		-	21,965,700	348,059,253
Unavailable revenue-other	38,781,635					38,781,635
Total Deferred Inflows of Resources	304,820,237	60,054,951		-	21,965,700	386,840,888
Fund Balances:						
Interim Fund Balance	54,242,027	5,333,075	58,536,469	45,300,827	71,275,022	234,687,420
Total Fund Balances	54,242,027	5,333,075	58,536,469	45,300,827	71,275,022	234,687,420
Total Liabilities and Fund Balances	\$ 378,735,404	\$ 107,003,524	\$ 65,048,917	\$ 80,748,928	\$ 102,990,511	\$ 734,527,284

FORT BEND COUNTY, TEXAS

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

GOVERNMENTAL FUNDS

For the One Month Ended October 31, 2020

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>CARES Act Fund</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Revenues						
Taxes - Property	\$	\$ (2)	\$	\$	\$	\$ (2)
Taxes - Sales					59,590	59,590
Fees and fines	2,325,675				534,576	2,860,251
Intergovernmental	1,277,601			51,718,894	7,550,994	60,547,489
Earnings on investments	538,128	862	17,797	14,097	(484,657)	86,227
Miscellaneous	826,504		12,450		11,423	850,377
Total Revenues	<u>4,967,908</u>	<u>860</u>	<u>30,247</u>	<u>51,732,991</u>	<u>7,671,926</u>	<u>64,403,932</u>
Expenditures						
Current:						
General administration	2,813,175				59,774	2,872,949
Financial administration	849,331					849,331
Administration of justice	6,180,829		54,578		1,775,666	8,011,073
Construction and maintenance	252,814		396,061		1,934,967	2,583,842
Health and human services	3,212,941		417	6,432,164	412,357	10,057,879
Cooperative services	68,020					68,020
Public safety	4,872,143		57		9,673	4,881,873
Parks and recreation	233,909		16,325			250,234
Libraries and education	1,187,007		87			1,187,094
Capital Outlay	34,767	(440,105)	50,578			(354,760)
Debt Service:						
Principal		553,716				553,716
Interest and fiscal charges		29,698				29,698
Debt issuance costs						
Total Expenditures	<u>19,704,936</u>	<u>143,309</u>	<u>518,103</u>	<u>6,432,164</u>	<u>4,192,437</u>	<u>30,990,949</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,737,028)</u>	<u>(142,449)</u>	<u>(487,856)</u>	<u>45,300,827</u>	<u>3,479,489</u>	<u>33,412,983</u>
Other Financing Sources (Uses)						
Transfers in					15,618,499	15,618,499
Transfers (out)	(15,618,499)					(15,618,499)
Inception of lease		(440,105)				(440,105)
Bonds issued						
Premium on bonds issued						
Payment to refunded bond escrow agent						
Total Other Financing Sources (Uses)	<u>(15,618,499)</u>	<u>(440,105)</u>			<u>15,618,499</u>	<u>(440,105)</u>
Net Change in Fund Balances	(30,355,527)	(582,554)	(487,856)	45,300,827	19,097,988	32,972,878
Fund Balances, Beginning	<u>84,597,554</u>	<u>5,915,629</u>	<u>59,024,325</u>		<u>52,177,034</u>	<u>201,714,542</u>
Fund Balances, Ending	<u>\$ 54,242,027</u>	<u>\$ 5,333,075</u>	<u>\$ 58,536,469</u>	<u>\$ 45,300,827</u>	<u>\$ 71,275,022</u>	<u>\$ 234,687,420</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 14,061,478
Due from other funds	561,702
Other receivables	
Total Current Assets	<u>14,623,180</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>537,797</u>
Total Capital Assets	<u>537,797</u>
Total Assets	<u>15,160,977</u>
Liabilities	
Current Liabilities:	
Benefits payable	11,473,631
Due to other funds	<u>78,551</u>
Total Current Liabilities	<u>11,552,182</u>
Total Liabilities	<u>11,552,182</u>
Net Position	
Interim Net Position	<u>3,608,795</u>
Total Net Position	<u>\$ 3,608,795</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the One Month Ended October 31, 2020

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 4,626,215
Total Operating Revenues	<u>4,626,215</u>
Operating Expenses	
Current operations - general administration	16,360
Benefits provided	4,116,228
Total Operating Expenses	<u>4,132,588</u>
Operating Income (Loss)	493,627
Non-Operating Revenues	
Earnings on investments	531
Total Non-Operating Revenues	<u>531</u>
Change in Net Position	494,158
Net Position -Beginning	<u>3,114,637</u>
Net Position -Ending	<u>\$ 3,608,795</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the One Month Ended October 31, 2020

	Governmental Activities <u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Charges for services	\$ 8,556,955
Payment of benefits	(4,160,778)
Payment of general administration expenses	(50,200)
Net Cash Provided (Used) by Operating Activities	<u>4,345,977</u>
Cash Flows from Investing Activities	
Interest earned on investments	531
Net Cash Provided by Investing Activities	<u>531</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	44,549
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>44,549</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,391,057
Cash and Cash Equivalents, Beginning of Year	<u>9,670,420</u>
Cash and Cash Equivalents, End of Period	<u>\$ 14,061,477</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 493,627
Adjustments to operations:	
Depreciation	1,942
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	
(Increase) Decrease in due from other funds	3,797,949
(Increase) Decrease in due from component units	
(Increase) Decrease in other receivables	132,791
Increase (Decrease) in due to other funds	(35,782)
Increase (Decrease) in benefits payable	(44,550)
Total adjustments	<u>3,852,350</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 4,345,977</u>

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

	<u>Agency Fund</u>
Assets	
Cash and cash equivalents	\$ 45,377,273
Miscellaneous receivables	<u>266,369</u>
Total Assets	<u>\$ 45,643,642</u>
Liabilities	
Due to other governments	<u>\$ 45,643,642</u>
Total Liabilities	<u>\$ 45,643,642</u>



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

	FBC Surface Water Supply Corporation	East FBC Development Authority	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	\$ 8,337	\$ 337,624	\$ 126,350,605	\$ 41,962,942	\$	\$ 35,692	\$ 168,695,200
Investments							-
Miscellaneous receivables			296,757	255,564			552,321
Capital assets, not being depreciated			36,182,322	7,846,075			44,028,397
Capital assets, net of accumulated depreciation			219,350,260	144,259,779			363,610,039
Total Assets	<u>8,337</u>	<u>337,624</u>	<u>382,179,944</u>	<u>194,324,360</u>		<u>35,692</u>	<u>576,885,957</u>
Deferred Outflows of Resources							
Deferred charges - debt refunding			3,924,250				3,924,250
Deferred charges - pension activities							-
Total Deferred Outflows of Resources			<u>3,924,250</u>				<u>3,924,250</u>
Liabilities and Net Assets							
Liabilities							
Accounts payable		31,383					31,383
Retainage payable				65,894			65,894
Due to primary government			2,396,061	2,026,203			4,422,264
Accrued interest payable		105,019	826,213	598,350			1,529,582
Long-term liabilities							-
Due within one year			9,335,000	1,230,000			10,565,000
Due in more than one year		1,640,018	236,544,948	168,186,411			406,371,377
Total Liabilities		<u>1,776,420</u>	<u>249,102,222</u>	<u>172,106,858</u>			<u>422,985,500</u>
Net Position (Deficit)							
Interim Net Position	8,337	(1,438,796)	137,001,972	22,217,502		35,692	157,824,707
Total Net Position (Deficit)	<u>\$ 8,337</u>	<u>\$ (1,438,796)</u>	<u>\$ 137,001,972</u>	<u>\$ 22,217,502</u>	<u>\$</u>	<u>\$ 35,692</u>	<u>\$ 157,824,707</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the One Month Ended October 31, 2020

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
East FBC Development Authority			
Economic development			
Interest on long-term debt			
Total East FBC Development Authority			
Fort Bend County Toll Road Authority			
Toll road operations	622,771		
Principal retirement			
Interest on long-term debt			
Total Fort Bend County Toll Road Authority	<u>622,771</u>		
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	363,808		
Interest on long-term debt			
Total Fort Bend Grand Parkway Toll Road Authority	<u>363,808</u>		
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration			
Total Fort Bend County Industrial Development Corporation			
Total Component Units	<u>\$ 986,579</u>	<u>\$</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

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position

FBC Surface Water Supply Corporation	East FBC Development Authority	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
\$	\$	\$	\$	\$	\$	\$
		(622,771)				(622,771)
		(622,771)				(622,771)
			(363,808)			(363,808)
			(363,808)			(363,808)
		(622,771)	(363,808)			(986,579)
2		16,033	6,621		8	22,664
2		16,033	6,621		8	22,664
2		(606,738)	(357,187)		8	(963,915)
8,335	(1,438,796)	137,608,710	22,574,689		35,684	158,788,622
\$ 8,337	\$ (1,438,796)	\$ 137,001,972	\$ 22,217,502	\$	\$ 35,692	\$ 157,824,707



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 One Month Ended October 31, 2020

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 261,359,511	\$ 261,359,511	\$ -	\$ (261,359,511)	0.0%
Fees and fines	32,133,418	32,133,418	1,543,520	(30,589,898)	4.8%
Intergovernmental	6,491,435	6,491,435	297,105	(6,194,330)	4.6%
Earnings on investments	2,864,302	2,864,302	22,799	(2,841,503)	0.8%
Miscellaneous	2,723,757	2,723,757	131,423	(2,592,334)	4.8%
Total Revenues	305,572,423	305,572,423	1,994,847	(303,577,576)	0.7%
Expenditures					
Current:					
General administration	61,933,577	61,879,360	2,765,670	59,113,690	4.5%
Financial administration	10,351,663	10,351,663	849,331	9,502,332	8.2%
Administration of justice	85,202,025	85,322,238	5,899,971	79,422,268	6.9%
Construction and maintenance	3,907,296	3,907,296	252,814	3,654,481	6.5%
Health and human services	34,666,363	34,610,863	2,210,602	32,400,261	6.4%
Cooperative services	1,210,845	1,210,845	68,020	1,142,825	5.6%
Public safety	55,428,501	55,363,705	4,017,595	51,346,110	7.3%
Parks and recreation	4,376,924	4,376,924	233,909	4,143,015	5.3%
Libraries and education	19,582,902	19,582,902	1,187,007	18,395,895	6.1%
Capital Outlay	367,600	367,600		367,600	0.0%
Total Expenditures	277,027,696	276,973,396	17,484,919	259,488,478	6.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,544,727	28,599,027	(15,490,072)	(44,089,098)	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(23,353,714)	(23,353,714)	(15,618,499)	7,735,215	
Total Other Financing Sources (Uses)	(23,353,714)	(23,353,714)	(15,618,499)	7,735,215	
Net change in fund balances- budgetary basis	5,191,013	5,245,313	(31,108,571)	(36,353,883)	
Net adjustment to reflect operations in accordance with GAAP (a)					
			753,045		
Fund Balances, Beginning	84,597,554	84,597,554	84,597,554		
Fund Balances, Ending	\$ 89,788,567	\$ 89,842,867	\$ 54,242,029	\$ (36,353,883)	

(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	\$ 1,994,847	\$ 2,973,060	\$ 4,967,907
Expenditures	17,484,919	2,220,015	19,704,934
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,490,072)	753,045	(14,737,026)
Transfers in			
Transfers out	(15,618,499)		(15,618,499)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(15,618,499)		(15,618,499)
	<hr/>	<hr/>	<hr/>
Net Changes in Fund Balances	(31,108,571)	753,045	(30,355,525)
Fund Balances, Beginning			84,597,554
			<hr/>
Fund Balances, Ending			\$ 54,242,029
			<hr/> <hr/>



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 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

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.

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
October 31, 2020

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 14,694,730	\$ 4,098,484	\$ 16,101,907	\$ 9,647,879
Taxes receivable, net	1,295,229			11,992,042
Grants receivable			15,834	
Other receivables			873	699,485
Total Assets	\$ 15,989,959	\$ 4,098,484	\$ 16,118,614	\$ 22,339,406
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	141,885		697,306	507,099
Deferred revenues				
Total Liabilities	141,885		697,306	507,099
Deferred Inflows of Resources				
Unavailable revenue-property taxes				11,992,042
Total Deferred Inflows of Resources				11,992,042
Fund Balances:				
Interim Fund Balance	15,848,074	4,098,484	15,421,308	9,840,265
Total Fund Balances	15,848,074	4,098,484	15,421,308	9,840,265
Total Liabilities and Fund Balances	\$ 15,989,959	\$ 4,098,484	\$ 16,118,614	\$ 22,339,406

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>
\$ 5,930,455	\$ 1,253,928	\$ 4,613	\$ 24,820	\$ 1,315,703	\$ 440,943
9,973,658					
10,959,753					
			219	36,449	2,865
<u>\$ 26,863,866</u>	<u>\$ 1,253,928</u>	<u>\$ 4,613</u>	<u>\$ 25,039</u>	<u>\$ 1,352,152</u>	<u>\$ 443,808</u>
\$ 1,173,577	\$	\$	\$	\$	\$
6,427,654				13,499	526
<u>7,601,231</u>	<u></u>	<u></u>	<u></u>	<u>13,499</u>	<u>526</u>
9,973,658					
<u>9,973,658</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
9,288,977	1,253,928	4,613	25,039	1,338,653	443,282
<u>9,288,977</u>	<u>1,253,928</u>	<u>4,613</u>	<u>25,039</u>	<u>1,338,653</u>	<u>443,282</u>
<u>\$ 26,863,866</u>	<u>\$ 1,253,928</u>	<u>\$ 4,613</u>	<u>\$ 25,039</u>	<u>\$ 1,352,152</u>	<u>\$ 443,808</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 108,446	\$ 141,086	\$ 55,728	\$ 205,284
Taxes receivable, net				
Grants receivable				
Other receivables		1,180		
Total Assets	\$ 108,446	\$ 142,266	\$ 55,728	\$ 205,284
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	110			
Deferred revenues				
Total Liabilities	110			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	108,336	142,266	55,728	205,284
Total Fund Balances	108,336	142,266	55,728	205,284
Total Liabilities and Fund Balances	\$ 108,446	\$ 142,266	\$ 55,728	\$ 205,284

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
\$ 44,780	\$ 4,689	\$ 8,151	\$ 292,352	\$ 4,126,921	\$ 108,744
44				207,560	1,980
<u>\$ 44,824</u>	<u>\$ 4,689</u>	<u>\$ 8,151</u>	<u>\$ 292,352</u>	<u>\$ 4,334,481</u>	<u>\$ 110,724</u>
\$ 1,580			\$ 1,680	\$ 40,459	\$
<u>1,580</u>			<u>1,680</u>	<u>40,459</u>	
<u>43,244</u>	<u>4,689</u>	<u>8,151</u>	<u>290,672</u>	<u>4,294,022</u>	<u>110,724</u>
<u>43,244</u>	<u>4,689</u>	<u>8,151</u>	<u>290,672</u>	<u>4,294,022</u>	<u>110,724</u>
<u>\$ 44,824</u>	<u>\$ 4,689</u>	<u>\$ 8,151</u>	<u>\$ 292,352</u>	<u>\$ 4,334,481</u>	<u>\$ 110,724</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 452,117	\$ 2,604,067	\$ 19,400	\$ 297,971
Taxes receivable, net				
Grants receivable				
Other receivables	20,246		82	
Total Assets	\$ 472,363	\$ 2,604,067	\$ 19,482	\$ 297,971
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	173,533	4,124		
Deferred revenues				
Total Liabilities	173,533	4,124		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	298,830	2,599,943	19,482	297,971
Total Fund Balances	298,830	2,599,943	19,482	297,971
Total Liabilities and Fund Balances	\$ 472,363	\$ 2,604,067	\$ 19,482	\$ 297,971

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	\$ 190,079	\$ (161,560)	\$ 61	\$ 344,079	\$ 60,971
	6,737	253,094			
<u>\$ 409,347</u>	<u>\$ 196,816</u>	<u>\$ 91,534</u>	<u>\$ 61</u>	<u>\$ 344,079</u>	<u>\$ 60,971</u>
\$	\$ 215	\$ 98,810	\$	\$	\$ 1,428
	<u>215</u>	<u>98,810</u>			<u>1,428</u>
<u>409,347</u>	<u>196,601</u>	<u>(7,276)</u>	<u>61</u>	<u>344,079</u>	<u>59,543</u>
<u>409,347</u>	<u>196,601</u>	<u>(7,276)</u>	<u>61</u>	<u>344,079</u>	<u>59,543</u>
<u>\$ 409,347</u>	<u>\$ 196,816</u>	<u>\$ 91,534</u>	<u>\$ 61</u>	<u>\$ 344,079</u>	<u>\$ 60,971</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
October 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	\$ 68,604	\$ 427,491	\$ 1,327,224	\$ 2,571,604
Taxes receivable, net				
Grants receivable	51,407			
Other receivables			89,787	155,695
Total Assets	\$ 120,011	\$ 427,491	\$ 1,417,011	\$ 2,727,299
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	6,838	157,495	44,743	257,228
Deferred revenues			27	(27)
Total Liabilities	6,838	157,495	44,770	257,201
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	113,173	269,996	1,372,241	2,470,098
Total Fund Balances	113,173	269,996	1,372,241	2,470,098
Total Liabilities and Fund Balances	\$ 120,011	\$ 427,491	\$ 1,417,011	\$ 2,727,299

* Unavailable as of issuance of this report.

<u>Special Revenue Funds</u>		
<u>Fort Bend County Historical Commission</u>	<u>East Fort Bend County Development Authority *</u>	<u>Total Non-major Special Revenue Funds</u>
\$ 5,194	\$	\$ 67,226,292
		23,260,929
		11,286,825
		1,216,465
<u>\$ 5,194</u>	<u>\$</u>	<u>\$ 102,990,511</u>
\$	\$	\$ 1,173,577
		8,576,212
		<u>9,749,789</u>
		21,965,700
		<u>21,965,700</u>
<u>5,194</u>		<u>71,275,022</u>
<u>5,194</u>		<u>71,275,022</u>
<u>\$ 5,194</u>	<u>\$</u>	<u>\$ 102,990,511</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales	59,590			
Fees and fines				40,929
Intergovernmental			7,784	
Earnings on investments	2,620	751	3,656	1,947
Miscellaneous			791	3,039
Total Revenues	62,210	751	12,231	45,915
Expenditures				
Current:				
General administration				
Administration of justice			1,117,282	
Construction and maintenance	2,000			1,409,969
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
Capital Outlay				
Total Expenditures	2,000		1,117,282	1,409,969
Excess (Deficiency) of Revenues Over (Under) Expenditures	60,210	751	(1,105,051)	(1,364,054)
Other Financing Sources (Uses)				
Transfers in			15,618,499	
Transfers (out)				
Total Other Financing Sources (Uses)			15,618,499	
Net change in fund balances	60,210	751	14,513,448	(1,364,054)
Fund Balances, Beginning	15,787,864	4,097,733	907,860	11,204,319
Fund Balances, Ending	\$ 15,848,074	\$ 4,098,484	\$ 15,421,308	\$ 9,840,265

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>
\$	\$	\$	\$	\$	\$
				36,449	2,865
2,451,679	66,631				
1,693	460	1	6	288	95
<u>2,453,372</u>	<u>67,091</u>	<u>1</u>	<u>6</u>	<u>36,737</u>	<u>2,960</u>
				24,251	
522,998			296		2,688
<u>522,998</u>	<u> </u>	<u> </u>	<u>296</u>	<u>24,251</u>	<u>2,688</u>
1,930,374	67,091	1	(290)	12,486	272
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
1,930,374	67,091	1	(290)	12,486	272
7,358,603	1,186,837	4,612	25,329	1,326,167	443,010
<u>\$ 9,288,977</u>	<u>\$ 1,253,928</u>	<u>\$ 4,613</u>	<u>\$ 25,039</u>	<u>\$ 1,338,653</u>	<u>\$ 443,282</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		1,180		
Intergovernmental				
Earnings on investments	34	42	14	
Miscellaneous	25			722
Total Revenues	<u>59</u>	<u>1,222</u>	<u>14</u>	<u>722</u>
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
Capital Outlay				
Total Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>59</u>	<u>1,222</u>	<u>14</u>	<u>722</u>
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	59	1,222	14	722
Fund Balances, Beginning	<u>108,277</u>	<u>141,044</u>	<u>55,714</u>	<u>204,562</u>
Fund Balances, Ending	<u>\$ 108,336</u>	<u>\$ 142,266</u>	<u>\$ 55,728</u>	<u>\$ 205,284</u>

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$	\$	\$	\$	\$	\$
314				207,560	
	1	2	84,000 84		32
<u>314</u>	<u>1</u>	<u>2</u>	<u>84,084</u>	<u>207,560</u>	<u>32</u>
			6,632	45,169	
			<u>6,632</u>	<u>45,169</u>	
314	1	2	77,452	162,391	32
<u>314</u>	<u>1</u>	<u>2</u>	<u>77,452</u>	<u>162,391</u>	<u>32</u>
42,930	4,688	8,149	213,220	4,131,631	110,692
<u>\$ 43,244</u>	<u>\$ 4,689</u>	<u>\$ 8,151</u>	<u>\$ 290,672</u>	<u>\$ 4,294,022</u>	<u>\$ 110,724</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 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			82	
Intergovernmental				
Earnings on investments	101	671		101
Miscellaneous				
Total Revenues	<u>101</u>	<u>671</u>	<u>82</u>	<u>101</u>
Expenditures				
Current:				
General administration	7,973			
Administration of justice		5,769		
Construction and maintenance				
Health and human services				
Public safety		4,552		
Parks and recreation				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>7,973</u>	<u>10,321</u>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,872)	(9,650)	82	101
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(7,872)	(9,650)	82	101
Fund Balances, Beginning	<u>306,702</u>	<u>2,609,593</u>	<u>19,400</u>	<u>297,870</u>
Fund Balances, Ending	<u>\$ 298,830</u>	<u>\$ 2,599,943</u>	<u>\$ 19,482</u>	<u>\$ 297,971</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	57	916,502 (515,329)	61	327,027 17,052	61,958 18
<u>409,347</u>	<u>57</u>	<u>401,173</u>	<u>61</u>	<u>344,079</u>	<u>61,976</u>
	3,612	408,449			2,433
	<u>3,612</u>	<u>408,449</u>			<u>2,433</u>
409,347	(3,555)	(7,276)	61	344,079	59,543
<u>409,347</u>	<u>(3,555)</u>	<u>(7,276)</u>	<u>61</u>	<u>344,079</u>	<u>59,543</u>
	200,156				
<u>\$ 409,347</u>	<u>\$ 196,601</u>	<u>\$ (7,276)</u>	<u>\$ 61</u>	<u>\$ 344,079</u>	<u>\$ 59,543</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 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			89,787	155,410
Intergovernmental	49,944	467,141		2,708,981
Earnings on investments				944
Miscellaneous			6,500	285
Total Revenues	<u>49,944</u>	<u>467,141</u>	<u>96,287</u>	<u>2,865,620</u>
Expenditures				
Current:				
General administration				
Administration of justice	1,807	197,145	33,890	395,522
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>1,807</u>	<u>197,145</u>	<u>33,890</u>	<u>395,522</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	48,137	269,996	62,397	2,470,098
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	48,137	269,996	62,397	2,470,098
Fund Balances, Beginning	65,036		1,309,844	
Fund Balances, Ending	<u>\$ 113,173</u>	<u>\$ 269,996</u>	<u>\$ 1,372,241</u>	<u>\$ 2,470,098</u>

* Unavailable as of issuance of this report.

Special Revenue Funds		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$	\$	\$
		59,590
		534,576
		7,550,994
2		(484,657)
		11,423
<u>2</u>	<u></u>	<u>7,671,926</u>
		59,774
		1,775,666
		1,934,967
		412,357
		9,673
		<u>4,192,437</u>
2		3,479,489
		15,618,499
		<u>15,618,499</u>
2		19,097,988
5,192		52,177,034
<u>\$ 5,194</u>	<u></u>	<u>\$ 71,275,022</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 One Month Ended October 31, 2020

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 11,425,353	\$ 11,425,353	\$ -	\$ (11,425,353)	0.0%
Fees and fines	7,030,637	7,030,637	40,929	(6,989,708)	0.6%
Intergovernmental	303,802	303,802		(303,802)	0.0%
Earnings on investments	202,359	202,359	1,947	(200,412)	1.0%
Miscellaneous	336,781	336,781	3,039	(333,742)	0.9%
Total Revenues	19,298,932	19,298,932	45,914	(19,253,018)	0.2%
Expenditures					
Current:					
Construction and maintenance	24,103,410	24,103,410	1,409,968	22,693,442	5.8%
Capital Outlay		-			#DIV/0!
Total Expenditures	24,103,410	24,103,410	1,409,968	22,693,442	5.8%
Net change in fund balances- budgetary basis	(4,804,478)	(4,804,478)	(1,364,054)	3,440,424	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	11,204,319	11,204,319	11,204,319		
Fund balances, Ending	\$ 6,399,841	\$ 6,399,841	\$ 9,840,265	\$ 3,440,424	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 45,914	\$	\$ 45,914
Expenditures	1,409,968		1,409,968
Net Changes in Fund Balances	(1,364,054)		(1,364,054)
Fund balances, Beginning			11,204,319
Fund balances, Ending			\$ 9,840,265

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the One Month Ended October 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	\$ 12,989,898	\$ 12,989,898	\$ -	\$ (12,989,898)	0.0%
Fees and fines	143,945	143,945		(143,945)	0.0%
Intergovernmental			2,451,679	2,451,679	
Earnings on investments	275,314	275,314	1,693	(273,621)	0.6%
Miscellaneous	101,892	101,892		(101,892)	0.0%
Total Revenues	<u>13,511,049</u>	<u>13,511,049</u>	<u>2,453,372</u>	<u>(11,057,677)</u>	<u>18.2%</u>
Expenditures					
Current:					
Construction and maintenance	9,464,598	9,464,598	522,999	8,941,599	5.5%
Capital Outlay		-			#DIV/0!
Total Expenditures	<u>9,464,598</u>	<u>9,464,598</u>	<u>522,999</u>	<u>8,941,599</u>	<u>5.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,046,451</u>	<u>4,046,451</u>	<u>1,930,373</u>	<u>(2,116,078)</u>	
Other Financing Sources (Uses)					
Transfers out	-				
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	4,046,451	4,046,451	1,930,373	(2,116,078)	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	7,358,603	7,358,603	7,358,603		
Fund balances, Ending	<u>\$ 11,405,054</u>	<u>\$ 11,405,054</u>	<u>\$ 9,288,976</u>	<u>\$ (2,116,078)</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	\$ 2,453,372	\$	\$ 2,453,372
Expenditures	522,999	-	522,999
Net Changes in Fund Balances	1,930,373		1,930,373
Fund balances, Beginning			7,358,603
Fund balances, Ending			<u>\$ 9,288,976</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 59,621,515	\$ 59,621,515	\$ 0	\$ (59,621,515)	0.0%
Intergovernmental	830,000	830,000	-	(830,000)	0.0%
Earnings on investments	358,017	358,017	862	(357,155)	0.2%
Miscellaneous	1,047,048	1,047,048	-	(1,047,048)	0.0%
Total Revenues	61,856,580	61,856,580	863	(61,855,717)	0.0%
Expenditures					
Current:					
Capital Outlay			(440,105)		
Principal	39,653,580	39,653,580	553,716	39,099,864	1.4%
Interest and fiscal charges	26,411,469	26,411,469	29,698	26,381,771	0.1%
Debt issuance costs					
Total Expenditures	66,065,049	66,065,049	143,310	65,481,634	0.2%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,208,469)	(4,208,469)	(142,447)	3,625,917	
Other Financing Sources (Uses)					
Transfers in			-		
Inception of lease			(440,105)	(440,105)	
Issuance of Bonds					
Payment to refunded bond escrow agent					
Total Other Financing Sources (Uses)			(440,105)	(440,105)	
Net change in fund balances- budgetary basis	(4,208,469)	(4,208,469)	(582,552)	3,185,812	
Fund balances, Beginning	5,915,626	5,915,626	5,915,626		
Fund balances, Ending	\$ 1,707,157	\$ 1,707,157	\$ 5,333,074	\$ 3,185,812	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,899,395	\$ 11,162,083	\$ 14,061,478
Due from other funds	483,236	78,466	561,702
Total Current Assets	<u>3,382,631</u>	<u>11,240,549</u>	<u>14,623,180</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	537,797		537,797
Total Capital Assets	<u>537,797</u>		<u>537,797</u>
Total Assets	<u>3,920,428</u>	<u>11,240,549</u>	<u>15,160,977</u>
Liabilities			
Current Liabilities:			
Benefits payable	8,189,008	3,284,623	11,473,631
Due to other funds	69,236	9,315	78,551
Total Current Liabilities	<u>8,258,244</u>	<u>3,293,938</u>	<u>11,552,182</u>
Total Liabilities	<u>8,258,244</u>	<u>3,293,938</u>	<u>11,552,182</u>
Net Position			
Interim Net Position	<u>(4,337,816)</u>	<u>7,946,611</u>	<u>3,608,795</u>
Total Net Position	<u>\$ (4,337,816)</u>	<u>\$ 7,946,611</u>	<u>\$ 3,608,795</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 3,678,319	\$ 947,896	\$ 4,626,215
Total Operating Revenues	<u>3,678,319</u>	<u>947,896</u>	<u>4,626,215</u>
Operating Expenses			
Current operations - general administration	11,689	4,671	16,360
Benefits provided	3,972,344	143,884	4,116,228
Total Operating Expenses	<u>3,984,033</u>	<u>148,555</u>	<u>4,132,588</u>
Operating Income (Loss)	(305,714)	799,341	493,627
Non-Operating Revenues			
Earnings on investments	531		531
Total Non-Operating Revenues	<u>531</u>		<u>531</u>
Change in Net Position	(305,183)	799,341	494,158
Net Position -Beginning	<u>(4,032,633)</u>	<u>7,147,270</u>	<u>3,114,637</u>
Net Position -Ending	<u>\$ (4,337,816)</u>	<u>\$ 7,946,611</u>	<u>\$ 3,608,795</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2020

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 7,573,396	\$ 983,559	\$ 8,556,955
Payment of benefits	(4,016,894)	(143,884)	(4,160,778)
Payment of general administration expenses	(702,188)	651,988	(50,200)
Net Cash Provided (Used) by Operating Activities	2,854,314	1,491,663	4,345,977
Cash Flows from Investing Activities:			
Interest earned on investments	531		531
Net Cash Provided by Investing Activities	531		531
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	44,549		44,549
Net Cash Provided (Used) by Capital and Related Financing Activities	44,549		44,549
Net Increase (Decrease) in Cash and Cash Equivalents	2,899,394	1,491,663	4,391,057
Cash and Cash Equivalents, Beginning of Year		9,670,420	9,670,420
Cash and Cash Equivalents, Ending of Period	\$ 2,899,395	\$ 11,162,083	\$ 14,061,477
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (305,714)	\$ 799,341	\$ 493,627
Adjustments to operations:			
Depreciation	1,942		1,942
Change in assets and liabilities:			
(Increase) Decrease in prepaid items			
(Increase) Decrease in due from other funds	3,797,949		3,797,949
(Increase) Decrease in due from component units			
(Increase) Decrease in other receivables	97,128	35,663	132,791
Increase (Decrease) in due to other funds	(692,441)	656,659	(35,782)
Increase (Decrease) in benefits payable	(44,550)		(44,550)
Total adjustments	3,160,028	692,322	3,852,350
Net Cash Provided (Used) by Operating Activities	\$ 2,854,314	\$ 1,491,663	\$ 4,345,977



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			
	2012	2013	2014	2015
Governmental activities				
Invested in capital assets, net of related debt	\$ 778,060,953	\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552
Restricted	25,297,612	26,557,346	33,701,957	45,671,162
Unrestricted	(87,762,987)	(118,726,937)	(173,039,698)	(170,725,099)
Interim Net Position				
Total governmental activities net position	<u><u>\$ 715,595,578</u></u>	<u><u>\$ 715,885,065</u></u>	<u><u>\$ 611,756,259</u></u>	<u><u>\$ 1,112,281,615</u></u>
Primary Government: Total primary government net position	<u><u>\$ 715,595,578</u></u>	<u><u>\$ 715,885,065</u></u>	<u><u>\$ 611,756,259</u></u>	<u><u>\$ 1,112,281,615</u></u>

Fiscal Year

2016	2017	2018	2019	2020	One Month Ended 10/30/20
\$1,359,940,461	\$1,414,937,836	\$ 1,429,202,714	\$1,501,290,567	\$ 1,671,634,691	\$
51,713,877	69,185,967	75,145,128	69,197,307	103,899,575	
(199,645,451)	(227,177,418)	(383,995,977)	(432,982,709)	(482,225,147)	
					1,316,537,376
<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>\$ 1,293,309,119</u>	<u>\$ 1,316,537,376</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>\$ 1,293,309,119</u>	<u>\$ 1,316,537,376</u>

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

	Fiscal Year			
	2012	2013	2014	2015
Expenses				
Governmental Activities:				
General administration	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700
Financial administration	8,344,714	8,849,251	9,809,215	9,923,190
Administration of justice	88,819,892	94,210,925	96,510,853	97,317,659
Construction and maintenance	46,468,925	50,078,091	57,430,317	80,574,657
Health and human services	30,677,345	34,630,163	34,976,018	36,721,273
Cooperative services	1,118,341	1,067,104	1,152,222	1,150,926
Public safety	54,954,201	55,866,404	58,412,120	63,537,941
Park and recreation	2,578,555	2,069,935	3,379,366	4,133,419
Libraries and education	15,708,114	16,156,200	17,170,818	17,638,589
Interest on long-term debt	15,037,346	15,536,759	14,836,824	14,108,075
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034
Financial administration	4,695,710	5,762,439	6,497,643	7,541,956
Administration of justice	7,522,930	8,918,247	8,400,556	8,485,619
Construction and maintenance	7,466,798	7,562,523	6,759,102	7,078,136
Health and human services	6,138,679	7,047,993	7,371,859	7,762,002
Public safety	5,642,978	6,140,083	7,125,686	7,721,948
Park and recreation	183,406	175,619	193,631	188,437
Libraries and education	269,015	279,570	276,634	280,973
Operating grants and contributions:				
General administration	4,167,626	3,597,784	3,626,019	3,849,997
Administration of justice	6,821,433	8,311,676	10,213,349	10,292,737
Construction and maintenance	949,663	293,411	372,129	1,713,376
Health and human services	10,899,781	16,191,142	14,782,021	16,106,462
Cooperative services		1,000	200	350
Public safety	6,252,054	4,758,606	3,932,646	4,427,337
Park and recreation	104,002	86,260	100,286	346,283
Libraries and education	438,841	64,483	69,806	104,658
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	23,872,205	28,068,322	32,683,107	32,920,374
Cooperative services				
Public safety		10,965	357,373	64,000
Park and recreation				
Total governmental activities program revenues	<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>

Fiscal Year					One Month Ended
2016	2017	2018	2019	2020	10/30/20
\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 101,927,665	\$ 3,574,661
10,668,228	11,263,933	10,834,176	12,209,863	12,695,398	874,648
106,035,587	115,538,871	117,331,362	135,251,870	133,434,557	8,689,597
78,151,431	124,089,221	158,535,405	126,659,106	123,763,856	3,070,436
43,153,506	47,679,907	49,429,132	55,242,816	112,088,059	10,349,547
1,215,874	1,210,100	1,182,279	1,256,722	1,219,305	74,315
64,704,958	69,963,634	71,090,108	79,077,588	71,252,002	5,159,923
4,545,562	5,217,764	4,116,418	6,236,212	6,021,435	461,879
18,446,773	19,285,563	19,954,027	23,395,545	22,954,100	1,347,687
14,960,865	16,192,299	18,187,015	18,036,750	18,702,517	29,698
					245,439
					(493,627)
<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 523,959,679</u>	<u>\$ 529,309,191</u>	<u>\$ 604,058,894</u>	<u>\$ 33,384,203</u>
\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 10,413,528	\$ 869,297
8,143,353	7,975,576	8,421,651	8,337,603	8,276,504	600
8,700,278	8,566,204	10,085,158	9,264,252	7,679,352	724,872
7,121,643	6,547,329	7,164,117	7,573,841	8,824,132	64,285
10,263,992	9,615,495	15,241,132	13,999,882	10,317,987	339,505
8,733,631	9,538,600	10,308,635	11,266,833	11,593,481	835,349
158,626	145,150	201,478	219,198	78,537	25,005
288,193	261,257	260,911	269,824	134,905	1,338
4,380,173	5,450,961	9,882,516	11,659,519	10,267,915	735,502
10,823,506	10,566,287	9,413,315	10,822,285	10,895,871	4,170,416
390,265	4,678,766	230,570	10,551,347	478,730	66,642
18,361,326	18,966,638	19,031,432	33,003,612	68,800,392	52,929,968
21,586					
3,994,478	3,760,913	5,118,910	5,382,041	5,730,217	187,832
98,583	95,821	104,711	230,444		
46,068	62,278	78,841	56,932	40,760	5,397
89,000	175,000				
125,334,640	120,203,650	97,674,810	86,276,517	258,608,324	2,451,679
	15,327				
28,000					(10,000)
1,403,990					
<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 202,316,534</u>	<u>\$ 218,449,018</u>	<u>\$ 412,140,635</u>	<u>\$ 63,397,687</u>

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

	Fiscal Year			
	2012	2013	2014	2015
Net (Expense)/Revenue				
Governmental Activities	\$ (212,398,577)	\$ (212,994,248)	\$ (226,270,635)	\$ (257,595,750)
Total primary government net (expense)/revenue	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926
Sales taxes	1,099,103	2,956,560	4,214,553	5,789,362
Earnings on investments	2,584,776	963,652	880,712	904,359
Miscellaneous	6,745,855	5,537,404	4,373,699	7,138,231
Special Item - Conveyance of property				
Total governmental activities	<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>	<u>278,573,878</u>
Total primary government	<u>\$ 209,643,431</u>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>	<u>\$ 278,573,878</u>
Change in Net Position				
Governmental Activities	\$ (2,755,146)	\$ 3,922,040	\$ 6,036,971	\$ 20,978,128
Total primary government	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>

Fiscal Year					
2016	2017	2018	2019	2020	One Month Ended 10/30/20
<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (310,860,173)</u>	<u>\$ (191,918,259)</u>	<u>\$ 30,013,484</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>\$ (191,918,259)</u></u>	<u><u>\$ 30,013,484</u></u>
\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 325,665,828	\$ -
6,958,956	6,858,009	8,681,101	10,053,417	11,311,261	
1,761,994	3,460,544	7,033,371	8,005,860	4,497,484	59,590
7,520,474	8,503,412	8,301,082	7,626,561	6,247,640	86,754
			(7,312,434)		551,086
<u>286,591,193</u>	<u>307,410,771</u>	<u>322,867,910</u>	<u>328,013,473</u>	<u>347,722,213</u>	<u>697,430</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>\$ 347,722,213</u></u>	<u><u>\$ 697,430</u></u>
<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ 1,224,765</u>	<u>\$ 17,153,300</u>	<u>\$ 155,803,954</u>	<u>\$ 30,710,914</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>\$ 155,803,954</u></u>	<u><u>\$ 30,710,914</u></u>

FORT BEND COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2012	2013	2014	2015
General Fund				
Nonspendable	\$ 36,826	\$ 1,233,591	\$ 386,965	\$ 359,792
Restricted	246,021	277,783	209,080	217,488
Committed	24,179,874	22,857,602	22,676,941	14,766,773
Unassigned	11,563,846	13,037,646	14,251,514	30,590,003
Interim Fund Balance				
Total General Fund	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>
All Other Governmental Funds				
Nonspendable	\$ 54,201	\$ 10,963	\$ 45,408	\$ 44,468
Restricted	78,702,294	55,371,174	41,583,667	58,412,209
Unassigned		(1,663)	(3,169)	(1,883)
Interim Fund Balance				
Total All Other Governmental Funds	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>

Fiscal Year					One Month
2016	2017	2018	2019	2020	Ended 10/30/20
\$ 270,023	\$ 152,920	\$ 39,310	\$ 101,361	\$ 23,812	
257,923	3,736,150	3,887,613	4,348,628	5,682,684	
8,278,285	11,792,299	32,390,827	5,298,450	14,516,854	
37,882,243	44,717,250	26,972,412	55,333,762	64,374,205	
					54,242,027
<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 65,082,201</u>	<u>\$ 84,597,555</u>	<u>\$ 54,242,027</u>
\$ 28,044	\$ 21,314	\$ 45,409	\$ 5,879	\$ 145	
142,212,451	143,745,555	111,570,900	89,579,724	117,116,844	
(12,510)	(127,583)	(201,790)	(26,515)		
					109,170,371
<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 89,559,088</u>	<u>\$ 117,116,989</u>	<u>\$ 109,170,371</u>

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
Taxes, property	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112
Taxes, sales	1,099,103	2,956,559	4,214,553	5,789,362
Fees and fines	39,598,440	44,177,263	45,106,533	47,803,283
Intergovernmental	29,377,233	42,565,592	36,899,095	39,904,787
Earnings on investments	2,451,577	930,273	848,534	878,980
Miscellaneous	7,175,498	5,988,682	8,243,270	7,545,715
Total Revenues	<u>279,758,358</u>	<u>304,760,708</u>	<u>318,304,292</u>	<u>344,366,239</u>
Expenditures				
Current:				
General administration	37,792,578	37,437,702	41,478,910	44,698,720
Financial administration	7,221,313	7,180,608	7,891,034	8,369,921
Administration of justice	73,198,325	73,839,598	77,242,153	81,411,531
Construction and maintenance	28,214,027	27,403,229	35,374,943	59,785,401
Health and human services	27,835,260	30,403,209	30,267,231	32,436,431
Cooperative services	960,392	883,324	944,039	973,026
Public safety	45,463,593	44,991,489	46,688,895	53,652,220
Parks and recreation	1,957,044	1,979,888	2,411,558	3,051,927
Libraries and education	13,012,700	13,034,163	13,613,875	14,460,419
Capital Outlay	44,845,671	57,223,885	40,964,586	28,911,628
Debt Service:				
Principal	13,300,000	15,630,000	16,250,000	16,750,000
Interest and fiscal charges	15,571,727	16,749,579	15,893,399	14,391,964
Debt Issuance costs	541,944		234,472	1,207,260
Total Expenditures	<u>309,914,574</u>	<u>326,756,674</u>	<u>329,255,095</u>	<u>360,100,448</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(30,156,216)	(21,995,966)	(10,950,803)	(15,734,209)
Other Financing Sources (Uses)				
Transfers in	13,258,127	11,521,941	11,771,144	13,517,505
Transfers (out)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)
Inception of lease				
Bonds issued	58,220,000			37,365,000
Refunding bonds issued			18,900,000	108,225,000
Premium on bonds issued				3,944,496
Premium on refunding bonds issued	7,326,639		2,202,026	18,114,658
Payments to current refunding bond agent			(21,065,913)	(126,676,501)
Sale of capital assets				
Tax notes issued				
Total Other Financing Sources (Uses)	<u>65,546,639</u>		<u>(2,685,887)</u>	<u>40,972,653</u>
Net Change in Fund Balances	<u>\$ 35,390,423</u>	<u>\$ (21,995,966)</u>	<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>
Debt service as a percentage of noncapital expenditures	10.89%	12.01%	11.15%	9.40%

Fiscal Year					
2016	2017	2018	2019	2020	One Month Ended 10/30/20
\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,882	\$ -
6,958,956	6,858,009	8,681,101	10,053,417	11,311,261	59,590
50,231,963	51,736,504	54,687,700	56,771,556	54,616,036	534,576
39,673,097	47,734,683	46,630,942	73,767,851	155,069,296	7,550,994
1,750,631	3,434,897	6,977,865	7,928,027	4,465,239	(484,657)
7,913,682	9,223,274	9,275,553	8,688,396	31,553,219	11,423
<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>	<u>7,671,926</u>
56,093,978	60,669,054	67,799,061	64,552,332	98,244,985	59,774
9,063,587	9,451,425	9,306,005	9,710,496	9,748,536	
89,715,917	96,057,172	99,960,008	108,300,831	100,658,561	1,775,666
43,275,592	73,924,220	88,168,071	80,471,847	106,723,340	1,934,967
38,314,627	41,805,244	43,628,300	46,203,981	99,285,750	412,357
1,050,282	1,048,609	1,113,328	1,179,033	1,127,233	
54,393,589	58,152,633	61,416,316	63,721,924	51,660,390	9,673
3,307,538	3,701,092	3,576,272	4,304,281	3,633,636	
15,215,877	15,889,947	16,989,644	18,626,830	17,848,297	
61,611,363	66,540,199	78,787,370	80,497,157	58,473,296	
18,480,000	21,420,000	25,931,000	28,071,000	43,197,216	
15,506,610	18,914,424	22,108,123	22,225,013	23,506,429	
1,316,238	599,813	558,469	355,887	1,093,532	
<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>	<u>4,192,437</u>
(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	(33,370,268)	3,479,489
13,780,670	19,734,628	14,559,002	16,290,672	15,963,503	15,618,499
(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(15,963,503)	
				9,349,781	
96,640,000	64,550,000	58,467,549	34,655,000	122,230,000	
73,120,000					
18,416,480	7,965,901	7,313,675	6,899,883	24,507,933	
15,739,791					
(89,544,194)				(40,355,628)	
	3,808,978				
<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>15,618,499</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>	<u>\$ 19,097,988</u>
9.83%	10.04%	10.90%	11.23%	11.98%	