

MONTHLY FINANCIAL REPORT
For Three Months Ended December 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

August 30, 2021

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

Gentlemen:

The Monthly Unaudited Financial Report for the three months ending December 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
December 31, 2020

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 316,979,168	\$ 175,970,192
Investments		
Receivables:		
Taxes, net	181,189,217	
Grants	16,821,483	
Fees and fines	38,781,635	
Other	35,426,172	
Prepaid items	19,548	
Due from component units	5,042,650	
Capital assets, not being depreciated	533,949,522	44,028,397
Capital assets, net of accumulated depreciation	1,698,682,765	361,691,417
Total Assets	2,826,892,160	581,690,006
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	17,732,674	31,383
Retainage payable	6,572,997	114,332
Accrued interest payable	2,098,370	1,529,582
Unearned revenues	206,426,200	
Due to primary government		5,042,651
Due to other governments	777,487	
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	674,184,208	406,371,377
Total OPEB liability	597,396,893	
Net pension liability	47,941,502	
Total Liabilities	1,594,955,660	423,654,325
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	1,287,696,206	161,959,932
Total Net Position	\$1,287,696,206	\$ 161,959,932

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Three Months Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 14,035,919	\$ 2,794,428	\$ 8,882,332	\$
Financial administration	2,457,334	23,266		
Administration of justice	26,663,264	2,048,404	5,963,220	
Construction and maintenance	11,179,053	217,210	357,702	10,083,779
Health and human services	48,517,539	1,589,561	54,651,624	
Cooperative services	217,578			
Public safety	15,621,048	2,758,402	1,652,222	
Park and recreation	1,518,949	30,015		
Libraries and education	4,272,912	6,482	5,597	
Capital outlay, interim financial activity	24,210,895			
Internal Service Fund, interim activity	(180,444)			
Interest on long-term debt	464,333			
Total Primary Government	<u>\$ 148,978,380</u>	<u>\$ 9,467,768</u>	<u>\$ 71,512,697</u>	<u>\$ 10,083,779</u>
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
East FBC Development Authority				
FBC Toll Road Authority	4,168,443	5,860,458		
FB Grand Parkway Toll Road Authority	2,582,288	4,012,685		
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	12,500			
Total Component Units	<u>\$ 6,763,231</u>	<u>\$ 9,873,143</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**

\$ (2,359,159)
(2,434,068)
(18,651,640)
(520,362)
7,723,646
(217,578)
(11,210,424)
(1,488,934)
(4,260,833)
(24,210,895)
180,444
(464,333)
<u>(57,914,136)</u>

\$

1,692,015
1,430,397

(12,500)
3,109,912

56,185,317	
970,591	
712,392	61,398
1,915,580	
<u>59,783,880</u>	<u>61,398</u>
1,869,744	3,171,310
<u>1,285,826,462</u>	<u>158,788,622</u>
<u>\$ 1,287,696,206</u>	<u>\$ 161,959,932</u>

FORT BEND COUNTY, TEXAS
UNAUDITED BALANCE SHEET
GOVERNMENTAL FUNDS
December 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	\$ 59,683,460	\$ 22,348,877	\$ 86,925,747	\$ 55,182,023	\$ 80,264,184	\$ 304,404,291
Investments						
Taxes receivable, net	137,130,494	30,549,193			11,546,254	179,225,941
Grants receivable	1,711,242				15,110,241	16,821,483
Fines and fees receivable	38,781,635					38,781,635
Other receivables	3,339,620	33,500,651	32,898		516,278	37,389,447
Due from other funds	972,649				4,726,921	5,699,570
Due from component units	4,371,645	671,005				5,042,650
Prepaid items	19,548					19,548
Total Assets	\$ 246,010,293	\$ 87,069,726	\$ 86,958,645	\$ 55,182,023	\$ 112,163,878	\$ 587,384,565
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 6,214,493	\$	\$	\$ -	\$	\$ 6,214,493
Accrued payroll						
Retainage payable			4,376,901		2,196,096	6,572,997
Due to other funds			1,842,217	3,689,731	1,830,777	7,362,725
Due to other governments	777,487					777,487
Deferred revenue	1,572,335	33,500,650		35,086,270		70,159,255
Total Liabilities	8,564,315	33,500,650	6,219,118	38,776,001	4,026,873	91,086,957
Deferred Inflows of Resources						
Unavailable revenue-property taxes	137,130,494	30,549,193		-	11,546,254	179,225,941
Unavailable revenue-other	38,781,635					38,781,635
Total Deferred Inflows of Resources	175,912,129	30,549,193		-	11,546,254	218,007,576
Fund Balances:						
Interim Fund Balance	61,533,849	23,019,883	80,739,527	16,406,022	96,590,752	278,290,033
Total Fund Balances	61,533,849	23,019,883	80,739,527	16,406,022	96,590,752	278,290,033
Total Liabilities and Fund Balances	\$ 246,010,293	\$ 87,069,726	\$ 86,958,645	\$ 55,182,023	\$ 112,163,879	\$ 587,384,566

FORT BEND COUNTY, TEXAS

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

GOVERNMENTAL FUNDS

For the Three Months Ended December 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	\$ 42,918,314	\$ 9,817,452	\$	\$	\$ 3,449,552	\$ 56,185,318
Taxes - Sales					970,591	970,591
Fees and fines	7,937,131				1,530,634	9,467,765
Intergovernmental	4,444,867	8,113,597	291,058	51,718,895	16,976,651	81,545,068
Earnings on investments	571,760	7,344	46,224	32,243	53,240	710,811
Miscellaneous	2,009,187		37,350		219,793	2,266,330
Total Revenues	<u>57,881,259</u>	<u>17,938,393</u>	<u>374,632</u>	<u>51,751,138</u>	<u>23,200,461</u>	<u>151,145,883</u>
Expenditures						
Current:						
General administration	12,099,943		38,151		462,969	12,601,063
Financial administration	2,381,381					2,381,381
Administration of justice	19,109,468		99,301		5,418,517	24,627,286
Construction and maintenance	738,030		6,522,879		15,921,870	23,182,779
Health and human services	11,046,181		417	35,106,190	1,500,841	47,653,629
Cooperative services	198,692					198,692
Public safety	14,585,860		101,444		100,693	14,787,997
Parks and recreation	834,494		49,521			884,015
Libraries and education	3,777,371		12,663		1,099	3,791,133
Capital Outlay	550,045	(440,105)	9,888,001	238,926	1,067,782	11,304,649
Debt Service:						
Principal		760,081				760,081
Interest and fiscal charges		74,058				74,058
Debt issuance costs			184,429		205,845	390,274
Total Expenditures	<u>65,321,465</u>	<u>394,034</u>	<u>16,896,806</u>	<u>35,345,116</u>	<u>24,679,616</u>	<u>142,637,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,440,206)</u>	<u>17,544,359</u>	<u>(16,522,174)</u>	<u>16,406,022</u>	<u>(1,479,155)</u>	<u>8,508,846</u>
Other Financing Sources (Uses)						
Transfers in					15,709,472	15,709,472
Transfers (out)	(15,623,499)				(85,973)	(15,709,472)
Inception of lease		(440,105)				(440,105)
Bonds issued			34,618,000		25,405,000	60,023,000
Premium on bonds issued			3,619,376		4,864,374	8,483,750
Total Other Financing Sources (Uses)	<u>(15,623,499)</u>	<u>(440,105)</u>	<u>38,237,376</u>		<u>45,892,873</u>	<u>68,066,645</u>
Net Change in Fund Balances	(23,063,705)	17,104,254	21,715,202	16,406,022	44,413,718	76,575,491
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>\$ 61,533,849</u>	<u>\$ 23,019,883</u>	<u>\$ 80,739,527</u>	<u>\$ 16,406,022</u>	<u>\$ 96,590,752</u>	<u>\$ 278,290,033</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2020

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 12,574,877
Due from other funds	1,664,238
Other receivables	
Total Current Assets	<u>14,239,115</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>576,813</u>
Total Capital Assets	<u>576,813</u>
Total Assets	<u>14,815,928</u>
Liabilities	
Current Liabilities:	
Benefits payable	11,518,181
Due to other funds	<u>1,083</u>
Total Current Liabilities	<u>11,519,264</u>
Total Liabilities	<u>11,519,264</u>
Net Position	
Interim Net Position	<u>3,296,664</u>
Total Net Position	<u>\$ 3,296,664</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 13,621,593
Total Operating Revenues	<u>13,621,593</u>
Operating Expenses	
Current operations - general administration	178,295
Benefits provided	13,262,855
Total Operating Expenses	<u>13,441,150</u>
Operating Income (Loss)	180,443
Non-Operating Revenues	
Earnings on investments	1,584
Total Non-Operating Revenues	<u>1,584</u>
Change in Net Position	182,027
Net Position -Beginning	<u>3,114,637</u>
Net Position -Ending	<u>\$ 3,296,664</u>

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

	Governmental Activities <u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Charges for services	\$ 16,611,731
Payment of benefits	(13,262,855)
Payment of general administration expenses	(446,003)
Net Cash Provided (Used) by Operating Activities	<u>2,902,873</u>
Cash Flows from Investing Activities	
Interest earned on investments	1,584
Net Cash Provided by Investing Activities	<u>1,584</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	
Net Cash Provided (Used) by Capital and Related Financing Activities	<u> </u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,904,457
Cash and Cash Equivalents, Beginning of Year	<u>9,670,420</u>
Cash and Cash Equivalents, End of Period	<u>\$ 12,574,877</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 180,443
Adjustments to operations:	
Depreciation	7,476
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	
(Increase) Decrease in due from other funds	2,857,347
(Increase) Decrease in due from component units	
(Increase) Decrease in other receivables	132,791
Increase (Decrease) in due to other funds	(275,184)
Increase (Decrease) in benefits payable	
Total adjustments	<u>2,722,430</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,902,873</u>

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

	<u>Agency Fund</u>
Assets	
Cash and cash equivalents	\$ 266,711,757
Miscellaneous receivables	<u>265,827</u>
Total Assets	<u><u>\$ 266,977,584</u></u>
Liabilities	
Due to other governments	<u>\$ 266,977,584</u>
Total Liabilities	<u><u>\$ 266,977,584</u></u>



FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF NET POSITION (DEFICIT)

COMPONENT UNITS

December 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	\$ 8,340	\$ 337,624	\$ 130,494,785	\$ 45,106,241	\$	\$ 23,202	\$ 175,970,192
Investments							-
Miscellaneous receivables							-
Capital assets, not being depreciated			36,182,322	7,846,075			44,028,397
Capital assets, net of accumulated depreciation			218,137,678	143,553,739			361,691,417
Total Assets	<u>8,340</u>	<u>337,624</u>	<u>384,814,785</u>	<u>196,506,055</u>		<u>23,202</u>	<u>581,690,006</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			32,630	81,702			114,332
Due to primary government			2,656,196	2,386,455			5,042,651
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>249,394,987</u>	<u>172,482,918</u>			<u>423,654,325</u>
Net Position (Deficit)							
Interim Net Position	8,340	(1,438,796)	139,344,048	24,023,137		23,203	161,959,932
Total Net Position (Deficit)	<u>\$ 8,340</u>	<u>\$ (1,438,796)</u>	<u>\$ 139,344,048</u>	<u>\$ 24,023,137</u>	<u>\$</u>	<u>\$ 23,203</u>	<u>\$ 161,959,932</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Three Months Ended December 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	4,149,943	5,860,458	
Principal retirement			
Interest on long-term debt	18,500		
Total Fort Bend County Toll Road Authority	4,168,443	5,860,458	
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	2,582,288	4,012,685	
Interest on long-term debt			
Total Fort Bend Grand Parkway Toll Road Authority	2,582,288	4,012,685	
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	12,500		
Total Fort Bend County Industrial Development Corporation	12,500		
Total Component Units	\$ 6,763,231	\$ 9,873,143	\$

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
\$	\$	\$	\$	\$	\$	\$
		1,710,515				1,710,515
		(18,500)				(18,500)
		1,692,015				1,692,015
			1,430,397			1,430,397
			1,430,397			1,430,397
					(12,500)	(12,500)
					(12,500)	(12,500)
		1,692,015	1,430,397		(12,500)	3,109,912
5		43,323	18,051		19	61,398
5		43,323	18,051		19	61,398
5		1,735,338	1,448,448		(12,481)	3,171,310
8,335	(1,438,796)	137,608,710	22,574,689		35,684	158,788,622
\$ 8,340	\$ (1,438,796)	\$ 139,344,048	\$ 24,023,137	\$	\$ 23,203	\$ 161,959,932



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 Three Months Ended December 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	\$ 41,677,900	\$ (219,681,611)	15.9%
Fees and fines	32,133,418	32,133,418	5,131,407	(27,002,011)	16.0%
Intergovernmental	6,491,435	6,491,435	684,167	(5,807,268)	10.5%
Earnings on investments	2,864,302	2,864,302	56,431	(2,807,871)	2.0%
Miscellaneous	2,723,757	3,109,580	1,077,785	(2,031,795)	34.7%
Total Revenues	305,572,423	305,958,246	48,627,691	(257,330,555)	15.9%
Expenditures					
Current:					
General administration	61,933,577	61,879,360	11,661,415	50,217,945	18.8%
Financial administration	10,351,663	10,351,663	2,381,381	7,970,282	23.0%
Administration of justice	85,202,025	85,322,238	18,252,467	67,069,772	21.4%
Construction and maintenance	3,907,296	3,907,296	738,030	3,169,266	18.9%
Health and human services	34,666,363	34,610,863	6,633,985	27,976,878	19.2%
Cooperative services	1,210,845	1,210,845	198,692	1,012,153	16.4%
Public safety	55,428,501	55,350,705	11,884,737	43,465,968	21.5%
Parks and recreation	4,376,924	4,367,424	834,494	3,532,931	19.1%
Libraries and education	19,582,902	19,582,902	3,777,371	15,805,531	19.3%
Capital Outlay	367,600	645,923	16,913	629,010	2.6%
Total Expenditures	277,027,696	277,229,219	56,379,484	220,849,736	20.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,544,727	28,729,027	(7,751,793)	(36,480,819)	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(23,353,714)	(23,353,714)	(15,623,499)	7,730,215	
Total Other Financing Sources (Uses)	(23,353,714)	(23,353,714)	(15,623,499)	7,730,215	
Net change in fund balances- budgetary basis	5,191,013	5,375,313	(23,375,292)	(28,750,604)	
Net adjustment to reflect operations in accordance with GAAP (a)					
			311,587		
Fund Balances, Beginning	84,597,554	84,597,554	84,597,554		
Fund Balances, Ending	\$ 89,788,567	\$ 89,972,867	\$ 61,533,850	\$ (28,750,604)	

(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	\$ 48,627,691	\$ 9,253,568	\$ 57,881,259
Expenditures	56,379,484	8,941,981	65,321,464
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,751,793)	311,587	(7,440,205)
Transfers in			
Transfers out	(15,623,499)		(15,623,499)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(15,623,499)		(15,623,499)
	<hr/>	<hr/>	<hr/>
Net Changes in Fund Balances	(23,375,292)	311,587	(23,063,704)
Fund Balances, Beginning			84,597,554
Fund Balances, Ending			<u><u>\$ 61,533,850</u></u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**

Special Revenue Funds

FBC Assistance District

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. These funds are restricted by state statute. This includes 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
December 31, 2020

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 16,748,042	\$ 4,099,713	\$ 13,882,612	\$ 8,727,878
Taxes receivable, net				6,403,540
Grants receivable			6,919	
Other receivables			612	32,353
Due from other funds				
Total Assets	\$ 16,748,042	\$ 4,099,713	\$ 13,890,143	\$ 15,163,771
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	227,424		708,058	217,287
Deferred revenues				
Total Liabilities	227,424		708,058	217,287
Deferred Inflows of Resources				
Unavailable revenue-property taxes				6,403,540
Total Deferred Inflows of Resources				6,403,540
Fund Balances:				
Interim Fund Balance	16,520,618	4,099,713	13,182,085	8,542,944
Total Fund Balances	16,520,618	4,099,713	13,182,085	8,542,944
Total Liabilities and Fund Balances	\$ 16,748,042	\$ 4,099,713	\$ 13,890,143	\$ 15,163,771

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>
\$ 20,041,327	\$ 1,254,643	\$ 4,615	\$ 30,366	\$ 1,315,841	\$ 447,805
5,142,714					
14,834,056					
4,726,921				31,670	2,365
<u>\$ 44,745,018</u>	<u>\$ 1,254,643</u>	<u>\$ 4,615</u>	<u>\$ 30,366</u>	<u>\$ 1,347,511</u>	<u>\$ 450,170</u>
\$ 2,196,096	\$	\$	\$	\$	\$
341,776				9,831	1,468
<u>2,537,872</u>	<u></u>	<u></u>	<u></u>	<u>9,831</u>	<u>1,468</u>
5,142,714					
<u>5,142,714</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
37,064,432	1,254,643	4,615	30,366	1,337,680	448,702
<u>37,064,432</u>	<u>1,254,643</u>	<u>4,615</u>	<u>30,366</u>	<u>1,337,680</u>	<u>448,702</u>
<u>\$ 44,745,018</u>	<u>\$ 1,254,643</u>	<u>\$ 4,615</u>	<u>\$ 30,366</u>	<u>\$ 1,347,511</u>	<u>\$ 450,170</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 107,487	\$ 143,276	\$ 55,751	\$ 207,144
Taxes receivable, net				
Grants receivable				
Other receivables		980		
Due from other funds				
Total Assets	\$ 107,487	\$ 144,256	\$ 55,751	\$ 207,144
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds				
Deferred revenues				
Total Liabilities				
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	107,487	144,256	55,751	207,144
Total Fund Balances	107,487	144,256	55,751	207,144
Total Liabilities and Fund Balances	\$ 107,487	\$ 144,256	\$ 55,751	\$ 207,144

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
\$ 43,112	\$ 4,691	\$ 8,154	\$ 278,815	\$ 4,295,993	\$ 112,047
53				207,753	
<u>\$ 43,165</u>	<u>\$ 4,691</u>	<u>\$ 8,154</u>	<u>\$ 278,815</u>	<u>\$ 4,503,746</u>	<u>\$ 112,047</u>
\$	\$	\$	\$	\$ 17,391	\$
				<u>17,391</u>	
<u>43,165</u>	<u>4,691</u>	<u>8,154</u>	<u>278,815</u>	<u>4,486,355</u>	<u>112,047</u>
<u>43,165</u>	<u>4,691</u>	<u>8,154</u>	<u>278,815</u>	<u>4,486,355</u>	<u>112,047</u>
<u>\$ 43,165</u>	<u>\$ 4,691</u>	<u>\$ 8,154</u>	<u>\$ 278,815</u>	<u>\$ 4,503,746</u>	<u>\$ 112,047</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 219,259	\$ 2,558,439	\$ 19,661	\$ 298,125
Taxes receivable, net				
Grants receivable				
Other receivables			21	
Due from other funds				
Total Assets	<u>\$ 219,259</u>	<u>\$ 2,558,439</u>	<u>\$ 19,682</u>	<u>\$ 298,125</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	28,983	2,086		
Deferred revenues				
Total Liabilities	<u>28,983</u>	<u>2,086</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	190,276	2,556,353	19,682	298,125
Total Fund Balances	<u>190,276</u>	<u>2,556,353</u>	<u>19,682</u>	<u>298,125</u>
Total Liabilities and Fund Balances	<u>\$ 219,259</u>	<u>\$ 2,558,439</u>	<u>\$ 19,682</u>	<u>\$ 298,125</u>

Special Revenue Funds

<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE 3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>	<u>Local Law Enforcement Block Grants</u>
\$ 409,347	\$ 175,352	\$ (163,451)	\$ 61	\$ 347,445	\$ 56,556
	12,568	204,500			
<u>\$ 409,347</u>	<u>\$ 187,920</u>	<u>\$ 41,049</u>	<u>\$ 61</u>	<u>\$ 347,445</u>	<u>\$ 56,556</u>
\$	\$	\$	\$	\$	\$
		108,870			
		<u>108,870</u>			
409,347	187,920	(67,820)	61	347,445	56,556
<u>409,347</u>	<u>187,920</u>	<u>(67,820)</u>	<u>61</u>	<u>347,445</u>	<u>56,556</u>
<u>\$ 409,347</u>	<u>\$ 187,920</u>	<u>\$ 41,050</u>	<u>\$ 61</u>	<u>\$ 347,445</u>	<u>\$ 56,556</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
December 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	\$ 55,581	\$ 388,902	\$ 1,324,729	\$ 2,754,669
Taxes receivable, net				
Grants receivable	51,407	791		
Other receivables			95,277	145,194
Due from other funds				
Total Assets	<u><u>\$ 106,988</u></u>	<u><u>\$ 389,693</u></u>	<u><u>\$ 1,420,006</u></u>	<u><u>\$ 2,899,863</u></u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	653	131,278	2,480	33,192
Deferred revenues			27	(27)
Total Liabilities	<u>653</u>	<u>131,278</u>	<u>2,507</u>	<u>33,165</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	106,335	258,415	1,417,499	2,866,698
Total Fund Balances	<u>106,335</u>	<u>258,415</u>	<u>1,417,499</u>	<u>2,866,698</u>
Total Liabilities and Fund Balances	<u><u>\$ 106,988</u></u>	<u><u>\$ 389,693</u></u>	<u><u>\$ 1,420,006</u></u>	<u><u>\$ 2,899,863</u></u>

* 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>
\$ 10,197	\$	\$ 80,264,184
		11,546,254
		15,110,241
		516,278
		4,726,921
<u>\$ 10,197</u>	<u>\$</u>	<u>\$ 112,163,878</u>
\$	\$	\$ 2,196,096
		1,830,777
		4,026,873
		11,546,254
		11,546,254
10,197		96,590,752
10,197		96,590,752
<u>\$ 10,197</u>	<u>\$</u>	<u>\$ 112,163,879</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 1,860,621
Taxes, sales	970,591			
Fees and fines				114,773
Intergovernmental			22,848	
Earnings on investments	7,602	1,980	9,204	4,806
Miscellaneous			3,768	22,064
Total Revenues	<u>978,193</u>	<u>1,980</u>	<u>35,820</u>	<u>2,002,264</u>
Expenditures				
Current:				
General administration				
Administration of justice			3,380,094	
Construction and maintenance	236,519			4,663,639
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
Capital Outlay	8,920			
Debt Service:				
Principal				
Interest and fiscal charges				
Debt issuance costs				
Total Expenditures	<u>245,439</u>	<u>1,980</u>	<u>3,380,094</u>	<u>4,663,639</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	732,754	1,980	(3,344,274)	(2,661,375)
Other Financing Sources (Uses)				
Transfers in			15,618,499	
Transfers (out)				
Bonds issued				
Premium on bonds issued				
Total Other Financing Sources (Uses)	<u> </u>	<u> </u>	<u>15,618,499</u>	<u> </u>
Net change in fund balances	732,754	1,980	12,274,225	(2,661,375)
Fund Balances, Beginning	<u>15,787,864</u>	<u>4,097,733</u>	<u>907,860</u>	<u>11,204,319</u>
Fund Balances, Ending	<u>\$ 16,520,618</u>	<u>\$ 4,099,713</u>	<u>\$ 13,182,085</u>	<u>\$ 8,542,944</u>

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 1,588,931	\$	\$	\$	\$	\$
				97,540	20,860
10,083,779	66,631				
4,128	1,175	3	14	759	255
36,036			10,453		
<u>11,712,874</u>	<u>67,806</u>	<u>3</u>	<u>10,467</u>	<u>98,299</u>	<u>21,115</u>
				86,786	
11,021,712			5,430		15,423
1,048,862					
205,845					
<u>12,276,419</u>			<u>5,430</u>	<u>86,786</u>	<u>15,423</u>
(563,545)	67,806	3	5,037	11,513	5,692
25,405,000					
4,864,374					
<u>30,269,374</u>					
29,705,829	67,806	3	5,037	11,513	5,692
7,358,603	1,186,837	4,612	25,329	1,326,167	443,010
<u>\$ 37,064,432</u>	<u>\$ 1,254,643</u>	<u>\$ 4,615</u>	<u>\$ 30,366</u>	<u>\$ 1,337,680</u>	<u>\$ 448,702</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		3,104		
Intergovernmental				
Earnings on investments	84	108	37	
Miscellaneous	225			2,582
Total Revenues	309	3,212	37	2,582
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education	1,099			
Capital Outlay				
Debt Service:				
Principal				
Interest and fiscal charges				
Debt issuance costs				
Total Expenditures	1,099			
Excess (Deficiency) of Revenues Over (Under) Expenditures	(790)	3,212	37	2,582
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Bonds issued				
Premium on bonds issued				
Total Other Financing Sources (Uses)				
Net change in fund balances	(790)	3,212	37	2,582
Fund Balances, Beginning	108,277	141,044	55,714	204,562
Fund Balances, Ending	\$ 107,487	\$ 144,256	\$ 55,751	\$ 207,144

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
\$	\$	\$	\$	\$	\$
912				599,732	
	3	5	84,000 232		751
<u>912</u>	<u>3</u>	<u>5</u>	<u>84,232</u>	<u>599,732</u>	<u>1,355</u>
677			18,637	245,008	
<u>677</u>	<u></u>	<u></u>	<u>18,637</u>	<u>245,008</u>	<u></u>
235	3	5	65,595	354,724	1,355
<u>235</u>	<u>3</u>	<u>5</u>	<u>65,595</u>	<u>354,724</u>	<u>1,355</u>
42,930	4,688	8,149	213,220	4,131,631	110,692
<u>\$ 43,165</u>	<u>\$ 4,691</u>	<u>\$ 8,154</u>	<u>\$ 278,815</u>	<u>\$ 4,486,355</u>	<u>\$ 112,047</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Three Months Ended December 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			282	
Intergovernmental				
Earnings on investments	211	1,730		255
Miscellaneous	82,687	51,909		
Total Revenues	82,898	53,639	282	255
Expenditures				
Current:				
General administration	199,324			
Administration of justice		17,054		
Construction and maintenance				
Health and human services				
Public safety		79,825		
Parks and recreation				
Libraries and education				
Capital Outlay		10,000		
Debt Service:				
Principal				
Interest and fiscal charges				
Debt issuance costs				
Total Expenditures	199,324	106,879		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(116,426)	(53,240)	282	255
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Bonds issued				
Premium on bonds issued				
Total Other Financing Sources (Uses)				
Net change in fund balances	(116,426)	(53,240)	282	255
Fund Balances, Beginning	306,702	2,609,593	19,400	297,870
Fund Balances, Ending	\$ 190,276	\$ 2,556,353	\$ 19,682	\$ 298,125

Special Revenue Funds

<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE 3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>	<u>Local Law Enforcement Block Grants</u>
\$	\$	\$	\$	\$	\$
409,347	7,889	1,407,229		330,215	61,959
	143			17,230	42
	94		61		
<u>409,347</u>	<u>8,126</u>	<u>1,407,229</u>	<u>61</u>	<u>347,445</u>	<u>62,001</u>
	20,362	1,475,049			5,445
	<u>20,362</u>	<u>1,475,049</u>			<u>5,445</u>
409,347	(12,236)	(67,820)	61	347,445	56,556
<u>409,347</u>	<u>(12,236)</u>	<u>(67,820)</u>	<u>61</u>	<u>347,445</u>	<u>56,556</u>
	200,156				
<u>\$ 409,347</u>	<u>\$ 187,920</u>	<u>\$ (67,820)</u>	<u>\$ 61</u>	<u>\$ 347,445</u>	<u>\$ 56,556</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Three Months Ended December 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			258,352	435,079
Intergovernmental	49,944	855,214		3,597,596
Earnings on investments				2,478
Miscellaneous			8,000	1,310
Total Revenues	49,944	855,214	266,352	4,036,463
Expenditures				
Current:				
General administration				
Administration of justice	8,645	596,799	158,697	1,169,765
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
Capital Outlay				
Debt Service:				
Principal				
Interest and fiscal charges				
Debt issuance costs				
Total Expenditures	8,645	596,799	158,697	1,169,765
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,299	258,415	107,655	2,866,698
Other Financing Sources (Uses)				
Transfers in				85,973
Transfers (out)				(85,973)
Bonds issued				
Premium on bonds issued				
Total Other Financing Sources (Uses)				
Net change in fund balances	41,299	258,415	107,655	2,866,698
Fund Balances, Beginning	65,036		1,309,844	
Fund Balances, Ending	\$ 106,335	\$ 258,415	\$ 1,417,499	\$ 2,866,698

Special Revenue Funds		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$	\$	\$ 3,449,552
		970,591
		1,530,634
		16,976,651
5		53,240
		219,793
<u>5</u>		<u>23,200,461</u>
		462,969
		5,418,517
		15,921,870
		1,500,841
		100,693
		1,099
		1,067,782
		205,845
		<u>24,679,616</u>
5		(1,479,155)
5,000		15,709,472
		(85,973)
		25,405,000
		4,864,374
<u>5,000</u>		<u>45,892,873</u>
5,005		44,413,718
5,192		52,177,034
<u>\$ 10,197</u>		<u>\$ 96,590,752</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 Two Months Ended December 31, 2020

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 11,425,353	\$ 11,425,353	\$ 1,860,621	\$ (9,564,732)	16.3%
Fees and fines	7,030,637	7,030,637	114,773	(6,915,864)	1.6%
Intergovernmental	303,802	303,802		(303,802)	0.0%
Earnings on investments	202,359	202,359	4,806	(197,553)	2.4%
Miscellaneous	336,781	336,781	22,064	(314,717)	6.6%
Total Revenues	<u>19,298,932</u>	<u>19,298,932</u>	<u>2,002,264</u>	<u>(17,296,668)</u>	<u>10.4%</u>
Expenditures					
Current:					
Construction and maintenance	24,103,410	24,021,600	4,663,639	19,357,961	19.4%
Capital Outlay		81,810		81,810	0.0%
Total Expenditures	<u>24,103,410</u>	<u>24,103,410</u>	<u>4,663,639</u>	<u>19,439,771</u>	<u>19.3%</u>
Net change in fund balances- budgetary basis	(4,804,478)	(4,804,478)	(2,661,375)	2,143,103	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	<u>11,204,319</u>	<u>11,204,319</u>	<u>11,204,319</u>		
Fund balances, Ending	<u>\$ 6,399,841</u>	<u>\$ 6,399,841</u>	<u>\$ 8,542,944</u>	<u>\$ 2,143,103</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	\$ 2,002,264	\$	\$ 2,002,264
Expenditures	4,663,639		4,663,639
Net Changes in Fund Balances	(2,661,375)		(2,661,375)
Fund balances, Beginning			11,204,319
Fund balances, Ending			<u>\$ 8,542,944</u>

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Three Months Ended December 31, 2020

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 12,989,898	\$ 12,989,898	\$ 1,588,931	\$ (11,400,967)	12.2%
Fees and fines	143,945	143,945		(143,945)	0.0%
Intergovernmental			-		
Earnings on investments	275,314	275,314	3,348	(271,966)	1.2%
Miscellaneous	101,892	101,892	36,036	(65,856)	35.4%
Total Revenues	<u>13,511,049</u>	<u>13,511,049</u>	<u>1,628,315</u>	<u>(11,882,734)</u>	<u>12.1%</u>
Expenditures					
Current:					
Construction and maintenance	9,464,598	9,464,598	1,539,846	7,924,752	16.3%
Capital Outlay		-			#DIV/0!
Total Expenditures	<u>9,464,598</u>	<u>9,464,598</u>	<u>1,539,846</u>	<u>7,924,752</u>	<u>16.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,046,451</u>	<u>4,046,451</u>	<u>88,469</u>	<u>(3,957,982)</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	-				
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	4,046,451	4,046,451	88,469	(3,957,982)	
Net adjustment to reflect operations in accordance with GAAP (a)			(652,015)		
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>\$ 6,795,057</u>	<u>\$ (3,957,982)</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 1,628,315	\$ 10,084,559	\$ 11,712,874
Expenditures	1,539,846	10,736,574	12,276,420
Net Changes in Fund Balances	88,469	(652,015)	(563,546)
Other Financing Sources (Uses)			
Bonds Issued			25,405,000
Premium on bonds issued			4,864,374
Net change in fund balances			<u>29,705,828</u>
Fund balances, Beginning			7,358,603
Fund balances, Ending			<u>\$ 37,064,431</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Three Months Ended December 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	\$ 9,817,452	\$ (49,804,063)	16.5%
Intergovernmental	830,000	830,000	8,113,597	7,283,597	977.5%
Earnings on investments	358,017	358,017	7,344	(350,673)	2.1%
Miscellaneous	1,047,048	1,047,048	-	(1,047,048)	0.0%
Total Revenues	61,856,580	61,856,580	17,938,393	(43,918,187)	29.0%
Expenditures					
Current:					
Capital Outlay			(440,105)		
Principal	39,653,580	39,653,580	760,081	38,893,499	1.9%
Interest and fiscal charges	26,411,469	26,411,469	74,058	26,337,411	0.3%
Debt issuance costs					
Total Expenditures	66,065,049	66,065,049	394,034	65,230,910	0.6%
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(4,208,469)	(4,208,469)	17,544,359	21,312,723	
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)	17,104,254	20,872,618	
Fund balances, Beginning	5,915,629	5,915,629	5,915,629		
Fund balances, Ending	\$ 1,707,160	\$ 1,707,160	\$ 23,019,883	\$ 20,872,618	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,011,265	\$ 11,563,612	\$ 12,574,877
Due from other funds	1,423,838	240,400	1,664,238
Total Current Assets	<u>2,435,103</u>	<u>11,804,012</u>	<u>14,239,115</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	576,813		576,813
Total Capital Assets	<u>576,813</u>		<u>576,813</u>
Total Assets	<u>3,011,916</u>	<u>11,804,012</u>	<u>14,815,928</u>
Liabilities			
Current Liabilities:			
Benefits payable	8,233,558	3,284,623	11,518,181
Due to other funds	683	400	1,083
Total Current Liabilities	<u>8,234,241</u>	<u>3,285,023</u>	<u>11,519,264</u>
Total Liabilities	<u>8,234,241</u>	<u>3,285,023</u>	<u>11,519,264</u>
Net Position			
Interim Net Position	(5,222,325)	8,518,989	3,296,664
Total Net Position	<u>\$ (5,222,325)</u>	<u>\$ 8,518,989</u>	<u>\$ 3,296,664</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 11,601,036	\$ 2,020,557	\$ 13,621,593
Total Operating Revenues	<u>11,601,036</u>	<u>2,020,557</u>	<u>13,621,593</u>
Operating Expenses			
Current operations - general administration	138,664	39,631	178,295
Benefits provided	12,653,648	609,207	13,262,855
Total Operating Expenses	<u>12,792,312</u>	<u>648,838</u>	<u>13,441,150</u>
Operating Income (Loss)	(1,191,276)	1,371,719	180,443
Non-Operating Revenues			
Earnings on investments	1,584		1,584
Total Non-Operating Revenues	<u>1,584</u>		<u>1,584</u>
Change in Net Position	(1,189,692)	1,371,719	182,027
Net Position -Beginning	<u>(4,032,633)</u>	<u>7,147,270</u>	<u>3,114,637</u>
Net Position -Ending	<u>\$ (5,222,325)</u>	<u>\$ 8,518,989</u>	<u>\$ 3,296,664</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 14,555,511	\$ 2,056,220	\$ 16,611,731
Payment of benefits	(12,653,648)	(609,207)	(13,262,855)
Payment of general administration expenses	(892,182)	446,179	(446,003)
Net Cash Provided (Used) by Operating Activities	1,009,681	1,893,192	2,902,873
Cash Flows from Investing Activities:			
Interest earned on investments	1,584		1,584
Net Cash Provided by Investing Activities	1,584		1,584
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets			-
Net Cash Provided (Used) by Capital and Related Financing Activities			-
Net Increase (Decrease) in Cash and Cash Equivalents	1,011,265	1,893,192	2,904,457
Cash and Cash Equivalents, Beginning of Year		9,670,420	9,670,420
Cash and Cash Equivalents, Ending of Period	\$ 1,011,265	\$ 11,563,612	\$ 12,574,877
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,191,276)	\$ 1,371,719	\$ 180,443
Adjustments to operations:			
Depreciation	7,476		7,476
Change in assets and liabilities:			
(Increase) Decrease in prepaid items			
(Increase) Decrease in due from other funds	2,857,347		2,857,347
(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	(760,994)	485,810	(275,184)
Increase (Decrease) in benefits payable			
Total adjustments	2,200,957	521,473	2,722,430
Net Cash Provided (Used) by Operating Activities	\$ 1,009,681	\$ 1,893,192	\$ 2,902,873



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

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Three Months Ended 12/31/20</u>
\$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)	
					<u>1,287,696,206</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>\$ 1,287,696,206</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>\$ 1,287,696,206</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
Financial administration				
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:				
General administration		2,052,920	3,500,000	
Administration of justice	27,234			
Construction and maintenance	23,872,205	28,068,322	32,683,107	32,920,374
Health and human services				
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						Three Months
2016	2017	2018	2019	2020	Ended 12/31/20	
\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 101,927,665	\$ 14,035,919	
10,668,228	11,263,933	10,834,176	12,209,863	12,695,398	2,457,334	
106,035,587	115,538,871	117,331,362	135,251,870	133,434,557	26,663,264	
78,151,431	124,089,221	158,535,405	126,659,106	123,763,856	11,179,053	
43,153,506	47,679,907	49,429,132	55,242,816	112,088,059	48,517,539	
1,215,874	1,210,100	1,182,279	1,256,722	1,219,305	217,578	
64,704,958	69,963,634	71,090,108	79,077,588	71,252,002	15,621,048	
4,545,562	5,217,764	4,116,418	6,236,212	6,021,435	1,518,949	
18,446,773	19,285,563	19,954,027	23,395,545	22,954,100	4,272,912	
14,960,865	16,192,299	18,187,015	18,036,750	18,702,517	464,333	
					24,210,895	
					(180,444)	
<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>\$ 148,978,380</u>	
\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 10,413,528	\$ 2,794,428	
8,143,353	7,975,576	8,421,651	8,337,603	8,276,504	23,266	
8,700,278	8,566,204	10,085,158	9,264,252	7,679,352	2,048,404	
7,121,643	6,547,329	7,164,117	7,573,841	8,824,132	217,210	
10,263,992	9,615,495	15,241,132	13,999,882	10,317,987	1,589,561	
8,733,631	9,538,600	10,308,635	11,266,833	11,593,481	2,758,402	
158,626	145,150	201,478	219,198	78,537	30,015	
288,193	261,257	260,911	269,824	134,905	6,482	
4,380,173	5,450,961	9,882,516	11,659,519	10,267,915	8,882,332	
10,823,506	10,566,287	9,413,315	10,822,285	10,895,871	5,963,220	
390,265	4,678,766	230,570	10,551,347	478,730	357,702	
18,361,326	18,966,638	19,031,432	33,003,612	68,800,392	54,651,624	
21,586						
3,994,478	3,760,913	5,118,910	5,382,041	5,730,217	1,652,222	
98,583	95,821	104,711	230,444			
46,068	62,278	78,841	56,932	40,760	5,597	
89,000	175,000					
125,334,640	120,203,650	97,674,810	86,276,517	258,608,324	10,083,779	
	15,327					
28,000						
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>\$ 91,064,244</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	Three Months Ended 12/31/20
<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>\$ (57,914,136)</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>\$ (57,914,136)</u></u>
\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 325,665,828	\$ 56,185,317
6,958,956	6,858,009	8,681,101	10,053,417	11,311,261	970,591
1,761,994	3,460,544	7,033,371	8,005,860	4,497,484	712,392
7,520,474	8,503,412	8,301,082	7,626,561	6,247,640	1,915,580
			(7,312,434)		-
<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>59,783,880</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>\$ 59,783,880</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>\$ 1,869,744</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>\$ 1,869,744</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					Three Months
2016	2017	2018	2019	2020	Ended 12/31/20
\$ 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	
					61,533,849
<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>\$ 61,533,849</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)		
					120,165,432
<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>\$ 120,165,432</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></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	Three Months Ended 12/31/20
\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,882	\$ 56,185,318
6,958,956	6,858,009	8,681,101	10,053,417	11,311,261	970,591
50,231,963	51,736,504	54,687,700	56,771,556	54,616,036	9,467,765
39,673,097	47,734,683	46,630,942	73,767,851	155,069,296	81,545,068
1,750,631	3,434,897	6,977,865	7,928,027	4,465,239	710,811
7,913,682	9,223,274	9,275,553	8,688,396	31,553,219	2,266,330
<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>151,145,883</u>
56,093,978	60,669,054	67,799,061	64,552,332	98,244,985	12,601,063
9,063,587	9,451,425	9,306,005	9,710,496	9,748,536	2,381,381
89,715,917	96,057,172	99,960,008	108,300,831	100,658,561	24,627,286
43,275,592	73,924,220	88,168,071	80,471,847	106,723,340	23,182,779
38,314,627	41,805,244	43,628,300	46,203,981	99,285,750	47,653,629
1,050,282	1,048,609	1,113,328	1,179,033	1,127,233	198,692
54,393,589	58,152,633	61,416,316	63,721,924	51,660,390	14,787,997
3,307,538	3,701,092	3,576,272	4,304,281	3,633,636	884,015
15,215,877	15,889,947	16,989,644	18,626,830	17,848,297	3,791,133
61,611,363	66,540,199	78,787,370	80,497,157	58,473,296	11,304,649
18,480,000	21,420,000	25,931,000	28,071,000	43,197,216	760,081
15,506,610	18,914,424	22,108,123	22,225,013	23,506,429	74,058
1,316,238	599,813	558,469	355,887	1,093,532	390,274
<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>142,637,037</u>
(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	(33,370,268)	8,508,846
13,780,670	19,734,628	14,559,002	16,290,672	15,963,503	15,709,472
(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(15,963,503)	(15,709,472)
				9,349,781	(440,105)
96,640,000	64,550,000	58,467,549	34,655,000	122,230,000	60,023,000
73,120,000					
18,416,480	7,965,901	7,313,675	6,899,883	24,507,933	8,483,750
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>68,066,645</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>\$ 76,575,491</u>
9.83%	10.04%	10.90%	11.23%	11.98%	0.64%