

MONTHLY FINANCIAL REPORT
For Eleven Months Ended August 31, 2019
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

**FORT BEND COUNTY, TEXAS
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COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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April 27, 2020

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

Gentlemen:

The Monthly Unaudited Financial Report for the eleven months ending August 31, 2019, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

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

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

Statistical: This section presents the current financial information along with the last eight to ten years in comparative schedules.

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

Respectfully submitted,



Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
August 31, 2019

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 204,974,017	\$ 116,978,707
Investments		25,055,079
Receivables:		
Taxes, net	7,388,990	
Grants	2,974,337	
Fees and fines	33,737,102	
Other	5,431,754	
Prepaid items	828,113	
Due from component units	156,835	
Capital assets, not being depreciated	489,456,858	46,095,163
Capital assets, net of accumulated depreciation	<u>1,444,481,052</u>	<u>366,162,924</u>
Total Assets	<u><u>2,189,429,058</u></u>	<u><u>554,291,873</u></u>
Deferred Outflows of Resources		
Deferred charges - debt refunding	7,543,691	8,410,813
Deferred outflows - pension activities	20,283,680	
Total Deferred Outflows of Resources	<u><u>27,827,371</u></u>	<u><u>8,410,813</u></u>
Liabilities		
Accounts payable and accrued expenses	17,083,374	
Retainage payable	3,679,612	
Accrued interest payable	1,919,136	1,541,208
Unearned revenues	3,291,125	
Due to primary government		156,834
Due to other governments	604,515	
Long-term Liabilities		
Long-term liabilities due within one-year	31,549,190	7,070,000
Long-term liabilities due in more than one-year	970,796,952	422,939,693
Net pension liability	41,371,805	
Total Liabilities	<u><u>1,070,295,709</u></u>	<u><u>431,707,735</u></u>
Deferred Inflows of Resources		
Deferred inflows - pension activities	47,719,570	
Total Deferred Inflows of Resources	<u><u>47,719,570</u></u>	
Net Position (Deficit)		
Interim Net Position	<u>1,099,241,150</u>	<u>130,994,951</u>
Total Net Position	<u><u>\$1,099,241,150</u></u>	<u><u>\$ 130,994,951</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Eleven Months Ended August 31, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 62,982,617	\$ 8,523,630	\$ 13,064,890	\$
Financial administration	9,034,994	7,842,718		
Administration of justice	103,401,417	9,747,856	11,788,325	
Construction and maintenance	77,944,201	5,577,984	320,743	549,859
Health and human services	42,304,092	8,365,611	13,270,907	
Cooperative services	1,074,555			
Public safety	58,999,084	10,141,262	3,974,346	
Park and recreation	6,511,503	259,339	230,444	
Libraries and education	19,370,053	240,039	47,987	
Capital outlay, interim financial activity	49,374,836			
Internal Service Fund, interim activity	(1,032,450)			
Interest on long-term debt	22,580,900		6,070,735	
Total Primary Government	\$ 452,545,802	\$ 50,698,439	\$ 48,768,377	\$ 549,859
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	20,928,591	32,920,937		
FB Grand Parkway Toll Road Authority	12,559,016	21,563,467		268,810
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	26,750			
Total Component Units	\$ 33,514,357	\$ 54,484,404	\$	\$ 268,810

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	
\$ (41,394,097)	
(1,192,276)	
(81,865,236)	
(71,495,615)	
(20,667,574)	
(1,074,555)	
(44,883,476)	
(6,021,720)	
(19,082,027)	
(49,374,836)	
1,032,450	
(16,510,165)	
<u>(352,529,127)</u>	
	\$
	11,992,346
	9,273,261
	(26,750)
	<u>21,238,857</u>
309,151,239	
7,503,265	
7,470,691	2,743,649
7,186,867	78,064
<u>331,312,062</u>	<u>2,821,713</u>
(21,217,065)	24,060,570
1,120,458,215	106,934,381
<u>\$1,099,241,150</u>	<u>\$ 130,994,951</u>

FORT BEND COUNTY, TEXAS
UNAUDITED BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2019

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 74,876,766	\$ 10,272,332	\$ 30,570,713	\$ 72,386,102	\$ 188,105,913
Taxes receivable, net	5,861,232	515,950		1,011,808	7,388,990
Grants receivable	2,686,291			288,046	2,974,337
Fines and fees receivable	33,737,102				33,737,102
Other receivables	2,809,647	2,214,077	48,961	511,805	5,584,490
Due from other funds	6,857,954	177,995			7,035,949
Due from component units	156,835				156,835
Prepaid items	101,705			4,424	106,129
Total Assets	<u>\$ 127,087,532</u>	<u>\$ 13,180,354</u>	<u>\$ 30,619,674</u>	<u>\$ 74,202,185</u>	<u>\$ 245,089,745</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 11,305,163	\$	\$	\$	\$ 11,305,163
Accrued payroll					
Retainage payable	1,473,632		2,205,980		3,679,612
Due to other funds			4,317,960	7,917,961	12,235,921
Due to other governments	432,943			171,572	604,515
Deferred revenue	821,225	2,214,077		107,070	3,142,372
Total Liabilities	<u>14,032,963</u>	<u>2,214,077</u>	<u>6,523,940</u>	<u>8,196,603</u>	<u>30,967,583</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	5,861,232	515,950		1,011,808	7,388,990
Unavailable revenue-other	33,737,102				33,737,102
Total Deferred Inflows of Resources	<u>39,598,334</u>	<u>515,950</u>		<u>1,011,808</u>	<u>41,126,092</u>
Fund Balances:					
Interim Fund Balance	73,456,235	10,450,327	24,095,734	64,993,774	172,996,070
Total Fund Balances	<u>73,456,235</u>	<u>10,450,327</u>	<u>24,095,734</u>	<u>64,993,774</u>	<u>172,996,070</u>
Total Liabilities and Fund Balances	<u>\$ 127,087,532</u>	<u>\$ 13,180,354</u>	<u>\$ 30,619,674</u>	<u>\$ 74,202,185</u>	<u>\$ 245,089,745</u>

FORT BEND COUNTY, TEXAS

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

For the Eleven Months Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 238,041,360	\$ 42,009,763	\$	\$ 29,100,116	\$ 309,151,239
Taxes - Sales				7,503,265	7,503,265
Fees and fines	40,221,481			10,476,960	50,698,441
Intergovernmental	30,273,042	6,070,735	405,597	12,274,528	49,023,902
Earnings on investments	3,960,449	457,534	902,176	2,077,401	7,397,560
Miscellaneous	4,077,617	1,047,048	87,451	2,560,387	7,772,503
Total Revenues	316,573,949	49,585,080	1,395,224	63,992,657	431,546,910
Expenditures					
Current:					
General administration	59,362,720		170,501	1,124,758	60,657,979
Financial administration	8,717,048			7,400	8,724,448
Administration of justice	73,354,280		953,153	21,922,553	96,229,986
Construction and maintenance	8,700,447		16,426,558	45,082,611	70,209,616
Health and human services	37,494,694		92,504	2,471,663	40,058,861
Cooperative services	1,009,987				1,009,987
Public safety	54,610,492		59,318	1,215,778	55,885,588
Parks and recreation	3,629,735		1,477,199		5,106,934
Libraries and education	16,504,795		1,357,550	51,335	17,913,680
Capital Outlay	28,023,034		37,193,623	3,251,116	68,467,773
Debt Service:					
Principal		28,071,000			28,071,000
Interest and fiscal charges		22,226,012			22,226,012
Debt issuance costs			354,888		354,888
Total Expenditures	291,407,232	50,297,012	58,085,294	75,127,214	474,916,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,166,717	(711,932)	(56,690,070)	(11,134,557)	(43,369,842)
Other Financing Sources (Uses)					
Transfers in	331,959	177,995	324,060	15,675,577	16,509,591
Transfers (out)	(15,332,600)			(1,176,991)	(16,509,591)
Bonds issued			34,655,000		34,655,000
Premium on bonds issued			6,899,883		6,899,883
Total Other Financing Sources (Uses)	(15,000,641)	177,995	41,878,943	14,498,586	41,554,883
Net Change in Fund Balances	10,166,076	(533,937)	(14,811,127)	3,364,029	(1,814,959)
Fund Balances, Beginning	63,290,159	10,984,264	38,906,861	61,629,745	174,811,029
Fund Balances, Ending	\$ 73,456,235	\$ 10,450,327	\$ 24,095,734	\$ 64,993,774	\$ 172,996,070

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITON
PROPRIETARY FUNDS
August 31, 2019

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 16,868,102
Due from other funds	5,396,109
Prepaid items	721,985
Total Current Assets	<u>22,986,196</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	565,662
Total Capital Assets	<u>565,662</u>
Total Assets	<u>23,551,858</u>
Liabilities	
Current Liabilities:	
Benefits payable	5,823,876
Due to other funds	196,142
Total Current Liabilities	<u>6,020,018</u>
Total Liabilities	<u>6,020,018</u>
Net Position	
Interim Net Position	17,531,840
Total Net Position	<u>\$ 17,531,840</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Eleven Months Ended August 31, 2019

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 47,438,441
Total Operating Revenues	<u>47,438,441</u>
Operating Expenses	
Current operations - general administration	1,953,598
Benefits provided	44,452,394
Total Operating Expenses	<u>46,405,992</u>
Operating Income (Loss)	1,032,449
Non-Operating Revenues	
Earnings on investments	73,132
Total Non-Operating Revenues	<u>73,132</u>
Change in Net Position	1,105,581
Net Position -Beginning	<u>16,426,259</u>
Net Position -Ending	<u><u>\$ 17,531,840</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Eleven Months Ended August 31, 2019

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 43,548,870
Payment of benefits	(44,452,394)
Payment of general administration expenses	(3,892,855)
Net Cash Provided (Used) by Operating Activities	<u>(4,796,379)</u>
Cash Flows from Investing Activities	
Interest earned on investments	73,132
Net Cash Provided by Investing Activities	<u>73,132</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(4,723,246)
Cash and Cash Equivalents, Beginning of Year	<u>21,591,348</u>
Cash and Cash Equivalents, End of Period	<u>\$ 16,868,102</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 1,032,449
Adjustments to operations:	
Depreciation	22,426
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	(721,985)
(Increase) Decrease in due from other funds	(4,550,523)
(Increase) Decrease in other receivables	660,952
Increase (Decrease) in due to other funds	<u>(1,239,698)</u>
Total adjustments	<u>(5,828,828)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (4,796,379)</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
August 31, 2019

	Agency Fund
Assets	
Cash and cash equivalents	\$ 40,700,489
Investments	
Miscellaneous receivables	246,323
Total Assets	<u>\$ 40,946,812</u>
Liabilities	
Due to other governments	<u>\$ 40,946,812</u>
Total Liabilities	<u>\$ 40,946,812</u>



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
August 31, 2019

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 8,223	\$ 83,420,516	\$ 33,482,313	\$	\$ 67,655	\$116,978,707
Investments		25,055,079				25,055,079
Due from primary government						
Capital assets, not being depreciated		41,108,588	4,986,575			46,095,163
Capital assets, net of accumulated depreciation		217,646,416	148,516,508			366,162,924
Total Assets	<u>8,223</u>	<u>367,230,599</u>	<u>186,985,396</u>		<u>67,655</u>	<u>554,291,873</u>
Deferred Outflows of Resources						
Deferred charges - debt refunding		8,410,813				8,410,813
Total Deferred Outflows of Resources		<u>8,410,813</u>				<u>8,410,813</u>
Liabilities and Net Assets						
Liabilities						
Due to primary government		146,970	9,864			156,834
Accrued interest payable		942,858	598,350			1,541,208
Long-term liabilities						
Due within one year		7,070,000				7,070,000
Due in more than one year		252,417,321	170,522,372			422,939,693
Total Liabilities		<u>260,577,149</u>	<u>171,130,586</u>			<u>431,707,735</u>
Net Position (Deficit)						
Interim Net Position	8,223	115,064,263	15,854,810		67,655	130,994,951
Total Net Position (Deficit)	<u>\$ 8,223</u>	<u>\$ 115,064,263</u>	<u>\$ 15,854,810</u>	<u>\$</u>	<u>\$ 67,655</u>	<u>\$130,994,951</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Eleven Months Ended August 31, 2019

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			
Fort Bend County Toll Road Authority			
Toll road operations	15,254,941	32,920,937	
Interest on long-term debt	5,673,650		
Total Fort Bend County Toll Road Authority	<u>20,928,591</u>	<u>32,920,937</u>	
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	8,968,916	21,563,467	268,810
Interest on long-term debt	3,590,100		
Total Fort Bend Grand Parkway Toll Road Authority	<u>12,559,016</u>	<u>21,563,467</u>	<u>268,810</u>
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	26,750		
Total Fort Bend County Industrial Development Corporation	<u>26,750</u>		
Total Component Units	<u>\$ 33,514,357</u>	<u>\$ 54,484,404</u>	<u>\$ 268,810</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	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
\$	\$	\$	\$	\$	\$
	17,665,996				17,665,996
	(5,673,650)				(5,673,650)
	11,992,346				11,992,346
		12,863,361			12,863,361
		(3,590,100)			(3,590,100)
		9,273,261			9,273,261
				(26,750)	(26,750)
				(26,750)	(26,750)
	11,992,346	9,273,261		(26,750)	21,238,857
196	2,126,208	615,209		2,036	2,743,649
	30,218	47,846			78,064
196	2,156,426	663,055		2,036	2,821,713
196	14,148,772	9,936,316		(24,714)	24,060,570
8,027	100,915,491	5,918,494		92,369	106,934,381
\$ 8,223	\$ 115,064,263	\$ 15,854,810	\$	\$ 67,655	\$ 130,994,951



Required Supplementary Information

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Eleven Months Ended August 31, 2019

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 235,443,612	\$ 235,443,612	\$ 238,041,360	\$ 2,597,748	101.1%
Fees and fines	31,238,950	31,238,950	30,538,210	(700,740)	97.8%
Intergovernmental	7,200,681	7,208,123	4,657,013	(2,551,110)	64.6%
Earnings on investments	2,973,210	2,973,210	3,960,449	987,239	133.2%
Miscellaneous	2,784,387	3,332,827	3,284,810	(48,017)	98.6%
Total Revenues	279,640,840	280,196,722	280,481,841	285,119	100.1%
Expenditures					
Current:					
General administration	60,037,511	59,925,570	54,325,796	5,599,774	90.7%
Financial administration	9,875,343	9,932,275	8,713,430	1,218,845	87.7%
Administration of justice	78,247,104	78,225,192	70,057,785	8,167,407	89.6%
Construction and maintenance	3,353,982	3,281,092	2,733,040	548,052	83.3%
Health and human services	31,695,321	30,773,035	24,902,141	5,870,894	80.9%
Cooperative services	1,189,519	1,189,519	982,314	207,205	82.6%
Public safety	51,115,162	50,058,324	42,692,136	7,366,188	85.3%
Parks and recreation	3,648,247	3,601,398	3,033,761	567,637	84.2%
Libraries and education	18,692,202	18,540,789	16,504,795	2,035,994	89.0%
Capital Outlay	10,463,626	3,468,227	2,205,857	1,262,370	63.6%
Total Expenditures	268,318,017	258,995,421	226,151,054	32,844,367	87.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,322,823	21,201,301	54,330,787	33,129,486	
Other Financing Sources (Uses)					
Transfers in			296,806	296,806	
Transfers out	(16,398,404)	(15,123,804)	(15,332,600)	(208,796)	
Total Other Financing Sources (Uses)	(16,398,404)	(15,123,804)	(15,035,794)	88,010	
Net change in fund balances- budgetary basis	(5,075,581)	6,077,497	39,294,993	33,217,496	
Net adjustment to reflect operations in accordance with GAAP (a)			(29,128,918)		
Fund Balances, Beginning	63,290,159	63,290,159	63,290,159		
Fund Balances, Ending	\$ 58,214,578	\$ 69,367,656	\$ 73,456,234	\$ 33,217,496	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
	<hr/>	<hr/>	<hr/>
General Fund			
Revenues	\$ 280,481,841	\$ 36,092,107	\$ 316,573,947
Expenditures	226,151,054	65,256,178	291,407,232
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,330,787	(29,164,071)	25,166,716
Transfers in	296,806	35,153	331,959
Transfers out	(15,332,600)	(15,332,600)	(15,332,600)
Total Other Financing Sources (Uses)	(15,035,794)	35,153	(15,000,641)
	<hr/>	<hr/>	<hr/>
Net Changes in Fund Balances	39,294,993	(29,128,918)	10,166,075
Fund Balances, Beginning			63,290,159
Fund Balances, Ending			<u><u>\$ 73,456,234</u></u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. These funds are restricted by state statute. This includes Fund 130, 131, 133, 134, 135, 136, 137, 138, 139, 140 and 141.

FBC ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its district boundaries. These funds are restricted by the interlocal agreement for mobility improvements along FM1093 within the district. This includes Fund 145.

Juvenile Probation

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. This includes Fund 150.

Road and Bridge

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. This includes Fund 155.

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad valorem taxes and impact fees assessed against the taxable properties. This includes Fund 160.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is to be spent for Texas historical markers. This includes Fund 170.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are to be used to assist Fort Bend County residents that demonstrate an inability to pay their various utility bills. This includes Funds 175, 185, and 190.

County Law Library

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. This includes Fund 195.

Gus George Law Academy

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. This includes Fund 200.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Library Donations

This fund is used to account for donations by private citizens used for the purchase of books and equipment for the County library system. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees to be used for the continuing education of the probate staff. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. This includes Fund 250.

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. This includes Fund 260.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are to be used for law enforcement activities of the Sheriff's department. This includes Fund 265.

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney. This includes Fund 280.

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. This includes Fund 290.

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the county election officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. This includes Fund 300.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 322, 324, 325, 332, and 335.

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. This includes Fund 355.

Law Enforcement Officers Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification to be used for education and training. This includes Fund 360.

Juvenile Title IV-E Foster Care

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. This includes Fund 385.

Child Protective Services

This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. This includes Fund 390.

Community Development Combined Funds

This fund is used to account for monies received from various housing programs. The majority of monies is received from the U.S. Department of Housing and Urban Development (HUD) and is to be used for housing rehabilitation projects. This includes Fund 400.

HOPE 3 Implementation and Program Sales

These funds are used to account for the Hope 3 Planning Grant money received from the U.S. Department of Housing and Urban Development (HUD) to develop a home ownership program for low and moderate income families. This includes Fund 402.

Child Support Title IV-D Reimbursement

This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. This includes Fund 410.

Local Law Enforcement Block Grants

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. This includes Fund 415.

Juvenile Justice Alternative Education

This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. This includes Fund 425.

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Probation Commission ("TJPC"). The funds must be disbursed in accordance with TJPC regulations. This includes Fund 430.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

CSCD Pre-trial Bond

This fund is used to account for fees collected by the County from defendants participating in the pre-trial bond supervision program. The collected fees are used for costs associated with administering the program. This includes Fund 452.

Adult Probation - State Funds

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division (“TDCJ-CJAD”), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department (CSCD). The funds must be disbursed in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453, and 454.

Fort Bend County Historical Commission

This fund is used to account for funds donated for the purpose of encouraging and assisting historical awareness and appreciation within Fort Bend County. The commission maintains a survey of the county’s historical buildings, sites, cemeteries, archeological sites and other historic features within the county and assists and advises in the application process for Texas historical markers. This includes Fund 207.

East Fort Bend County Development Authority

This fund is used to account for the operating activity of the Authority. The detail records for this fund are not maintained by the County.

Internal Service Funds

Employee Benefits

This fund is used to account for allocations from various county budgets and employee contributions to administer the self-funded medical/dental benefits plan. This includes Fund 850.

Other Self-Funded Insurance

This fund is used to account for allocations from various county budgets to administer the self-funded workers' compensation plan, unemployment insurance administered through Texas Association of Counties, and property and casualty insurance. This includes Fund 855.

Fiduciary Funds

Agency Funds

These funds are used to account for collections and disbursements of court costs, fees, fines, and other funds due to other entities for which the county serves as the fiscal agent.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
August 31, 2019

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 13,644,527	\$ 8,997,636	\$ 4,414,599	\$ 14,770,476
Taxes receivable, net				718,892
Grants receivable			11,593	
Other receivables			206	57,263
Prepaid items			300	
Total Assets	\$ 13,644,527	\$ 8,997,636	\$ 4,426,698	\$ 15,546,631
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 17,688	\$	\$ 2,066,485	\$ 2,913,682
Due to other governments				
Deferred revenues				
Total Liabilities	17,688		2,066,485	2,913,682
Deferred Inflows of Resources				
Unavailable revenue-property taxes				718,892
Total Deferred Inflows of Resources				718,892
Fund Balances:				
Interim Fund Balance	13,626,839	8,997,636	2,360,213	11,914,057
Total Fund Balances	13,626,839	8,997,636	2,360,213	11,914,057
Total Liabilities and Fund Balances	\$ 13,644,527	\$ 8,997,636	\$ 4,426,698	\$ 15,546,631

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>
\$ 15,454,207 292,916	\$ 1,106,716	\$ 4,550	\$ 57,264	\$ 1,319,920	\$ 449,587
600				43,067	930
<u>\$ 15,747,723</u>	<u>\$ 1,106,716</u>	<u>\$ 4,550</u>	<u>\$ 57,264</u>	<u>\$ 1,362,987</u>	<u>\$ 450,517</u>
\$ 2,058,570	\$	\$	\$ 7,649	\$ 50,813	\$ 512
<u>2,058,570</u>			<u>7,649</u>	<u>50,813</u>	<u>512</u>
292,916 <u>292,916</u>					
13,396,237	1,106,716	4,550	49,615	1,312,174	450,005
<u>13,396,237</u>	<u>1,106,716</u>	<u>4,550</u>	<u>49,615</u>	<u>1,312,174</u>	<u>450,005</u>
<u>\$ 15,747,723</u>	<u>\$ 1,106,716</u>	<u>\$ 4,550</u>	<u>\$ 57,264</u>	<u>\$ 1,362,987</u>	<u>\$ 450,517</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
August 31, 2019

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 114,244	\$ 126,697	\$ 54,964	\$ 184,229
Taxes receivable, net				
Grants receivable				
Other receivables		870		
Prepaid items				
Total Assets	<u>\$ 114,244</u>	<u>\$ 127,567</u>	<u>\$ 54,964</u>	<u>\$ 184,229</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 3,502	\$	\$	\$
Due to other governments				
Deferred revenues				
Total Liabilities	<u>3,502</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	110,742	127,567	54,964	184,229
Total Fund Balances	<u>110,742</u>	<u>127,567</u>	<u>54,964</u>	<u>184,229</u>
Total Liabilities and Fund Balances	<u>\$ 114,244</u>	<u>\$ 127,567</u>	<u>\$ 54,964</u>	<u>\$ 184,229</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
\$ 37,146	\$ 4,794	\$ 18,894	\$ 209,262	\$ 3,364,099	\$ 40,847
71				120,974	
<u>\$ 37,217</u>	<u>\$ 4,794</u>	<u>\$ 18,894</u>	<u>\$ 209,262</u>	<u>\$ 3,485,090</u>	<u>\$ 40,847</u>
				17	
\$	\$	\$ 3,179	\$ (667)	\$ 71,664	\$
		<u>3,179</u>	<u>(667)</u>	<u>71,664</u>	
<u>37,217</u>	<u>4,794</u>	<u>15,715</u>	<u>209,929</u>	<u>3,413,426</u>	<u>40,847</u>
<u>37,217</u>	<u>4,794</u>	<u>15,715</u>	<u>209,929</u>	<u>3,413,426</u>	<u>40,847</u>
<u>\$ 37,217</u>	<u>\$ 4,794</u>	<u>\$ 18,894</u>	<u>\$ 209,262</u>	<u>\$ 3,485,090</u>	<u>\$ 40,847</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
August 31, 2019

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 810,894	\$ 2,758,259	\$ 18,402	\$ 256,750
Taxes receivable, net				
Grants receivable				
Other receivables			202	
Prepaid items				
Total Assets	<u>\$ 810,894</u>	<u>\$ 2,758,259</u>	<u>\$ 18,604</u>	<u>\$ 256,750</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 8,105	\$ 41,621	\$	\$
Due to other governments				
Deferred revenues				
Total Liabilities	<u>8,105</u>	<u>41,621</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	802,789	2,716,638	18,604	256,750
Total Fund Balances	<u>802,789</u>	<u>2,716,638</u>	<u>18,604</u>	<u>256,750</u>
Total Liabilities and Fund Balances	<u>\$ 810,894</u>	<u>\$ 2,758,259</u>	<u>\$ 18,604</u>	<u>\$ 256,750</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	\$ 10,006	\$ (216,086)	\$ 5,780	\$ 314,058	\$ 29,672
	19,489	251,054			
		3,507			
<u>\$ 409,347</u>	<u>\$ 29,495</u>	<u>\$ 38,475</u>	<u>\$ 5,780</u>	<u>\$ 314,058</u>	<u>\$ 29,672</u>
\$	\$ 17,533	\$ 52,250	\$	\$	\$ 653
	<u>17,533</u>	<u>52,250</u>			<u>653</u>
409,347	11,962	(13,775)	5,780	314,058	29,019
<u>409,347</u>	<u>11,962</u>	<u>(13,775)</u>	<u>5,780</u>	<u>314,058</u>	<u>29,019</u>
<u>\$ 409,347</u>	<u>\$ 29,495</u>	<u>\$ 38,475</u>	<u>\$ 5,780</u>	<u>\$ 314,058</u>	<u>\$ 29,672</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
August 31, 2019

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 132,859	\$ 415,634	\$ 1,096,845	\$ 1,963,229
Taxes receivable, net				
Grants receivable		5,910		
Other receivables			86,164	202,058
Prepaid items				
Total Assets	<u>\$ 132,859</u>	<u>\$ 421,544</u>	<u>\$ 1,183,009</u>	<u>\$ 2,165,287</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 30,591	\$ 318,224	\$ 8,550	\$ 247,357
Due to other governments				171,572
Deferred revenues			8,857	98,213
Total Liabilities	<u>30,591</u>	<u>318,224</u>	<u>17,407</u>	<u>517,142</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	102,268	103,320	1,165,602	1,648,145
Total Fund Balances	<u>102,268</u>	<u>103,320</u>	<u>1,165,602</u>	<u>1,648,145</u>
Total Liabilities and Fund Balances	<u>\$ 132,859</u>	<u>\$ 421,544</u>	<u>\$ 1,183,009</u>	<u>\$ 2,165,287</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
\$ 5,795	\$	\$ 72,386,102
		1,011,808
		288,046
		511,805
		4,424
<u>\$ 5,795</u>	<u>\$</u>	<u>\$ 74,202,185</u>
		\$ 7,917,961
		171,572
		107,070
		<u>8,196,603</u>
		1,011,808
		<u>1,011,808</u>
<u>5,795</u>		<u>64,993,774</u>
<u>5,795</u>		<u>64,993,774</u>
<u>\$ 5,795</u>	<u>\$</u>	<u>\$ 74,202,185</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eleven Months Ended August 31, 2019

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 16,665,683
Taxes, sales	7,503,265			
Fees and fines				5,675,707
Intergovernmental	130,000	1,478,064	143,146	132,229
Earnings on investments	479,796	191,634	215,035	495,612
Miscellaneous			15,327	353,047
Total Revenues	8,113,061	1,669,698	373,508	23,322,278
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			13,434,833	
Construction and maintenance	16,457,051	239,138		19,966,059
Health and human services				
Public safety				
Libraries and education				
Capital Outlay	316,121		228,176	1,529,654
Total Expenditures	16,773,172	239,138	13,663,009	21,495,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,660,111)	1,430,560	(13,289,501)	1,826,565
Other Financing Sources (Uses)				
Transfers in			14,934,605	298,000
Transfers (out)	(622,060)		(296,806)	
Total Other Financing Sources (Uses)	(622,060)		14,637,799	298,000
Net change in fund balances	(9,282,171)	1,430,560	1,348,298	2,124,565
Fund Balances, Beginning	22,909,010	7,567,076	1,011,915	9,789,492
Fund Balances, Ending	\$ 13,626,839	\$ 8,997,636	\$ 2,360,213	\$ 11,914,057

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>
\$ 12,434,433	\$	\$	\$	\$	\$
159,939				442,150	58,910
	64,301				90,306
374,989	26,294	109	1,356	31,127	11,957
182,139			33,619		
<u>13,151,500</u>	<u>90,595</u>	<u>109</u>	<u>34,975</u>	<u>473,277</u>	<u>161,173</u>
8,420,363				433,551	
			63,123		159,703
987,351					
<u>9,407,714</u>			<u>63,123</u>	<u>433,551</u>	<u>159,703</u>
3,743,786	90,595	109	(28,148)	39,726	1,470
3,743,786	90,595	109	(28,148)	39,726	1,470
9,652,451	1,016,121	4,441	77,763	1,272,448	448,535
<u>\$ 13,396,237</u>	<u>\$ 1,106,716</u>	<u>\$ 4,550</u>	<u>\$ 49,615</u>	<u>\$ 1,312,174</u>	<u>\$ 450,005</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Eleven Months Ended August 31, 2019

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		9,636		
Intergovernmental				
Earnings on investments	2,886	2,908	1,310	
Miscellaneous	47,987		275	22,599
Total Revenues	50,873	12,544	1,585	22,599
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	51,335			
Capital Outlay				
Total Expenditures	51,335			
Excess (Deficiency) of Revenues Over (Under) Expenditures	(462)	12,544	1,585	22,599
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(462)	12,544	1,585	22,599
Fund Balances, Beginning	111,204	115,023	53,379	161,630
Fund Balances, Ending	\$ 110,742	\$ 127,567	\$ 54,964	\$ 184,229

Special Revenue Funds

<u>District Attorney Bad Check Collection Fee</u>	<u>Gus George Memorial</u>	<u>District Attorney Special Fun Run</u>	<u>County Attorney Salary Supplement</u>	<u>Records Management- County</u>	<u>VIT Interest</u>
\$	\$	\$	\$	\$	\$
7,488				1,119,295	
6,983			70,000		
	124	451	5,609		45,752
					29,528
<u>14,471</u>	<u>124</u>	<u>451</u>	<u>75,609</u>	<u>1,119,295</u>	<u>75,280</u>
			50,084	796,668	
20,024		3,179			7,400
	170				
					88,954
<u>20,024</u>	<u>170</u>	<u>3,179</u>	<u>50,084</u>	<u>796,668</u>	<u>96,354</u>
(5,553)	(46)	(2,728)	25,525	322,627	(21,074)
(5,553)	(46)	(2,728)	25,525	322,627	(21,074)
42,770	4,840	18,443	184,404	3,090,799	61,921
<u>\$ 37,217</u>	<u>\$ 4,794</u>	<u>\$ 15,715</u>	<u>\$ 209,929</u>	<u>\$ 3,413,426</u>	<u>\$ 40,847</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Eleven Months Ended August 31, 2019

	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			1,408	
Intergovernmental		74,046		57,176
Earnings on investments	17,468	62,181		5,628
Miscellaneous	380,536	1,439,518		4,500
Total Revenues	398,004	1,575,745	1,408	67,304
Expenditures				
Current:				
General administration	276,417			
Financial administration				
Administration of justice		55,526		
Construction and maintenance				
Health and human services				
Public safety		960,488		9,449
Libraries and education				
Capital Outlay		34,660		
Total Expenditures	276,417	1,050,674		9,449
Excess (Deficiency) of Revenues Over (Under) Expenditures	121,587	525,071	1,408	57,855
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	121,587	525,071	1,408	57,855
Fund Balances, Beginning	681,202	2,191,567	17,196	198,895
Fund Balances, Ending	\$ 802,789	\$ 2,716,638	\$ 18,604	\$ 256,750

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	18,536	2,182,308		301,511	114,149
	2,620		378	12,547	838
	2,950	23,479	5,402		
<u>409,347</u>	<u>24,106</u>	<u>2,205,787</u>	<u>5,780</u>	<u>314,058</u>	<u>114,987</u>
	188,978	2,219,562			85,968
	<u>188,978</u>	<u>2,219,562</u>			<u>85,968</u>
409,347	(164,872)	(13,775)	5,780	314,058	29,019
	215,000				
	<u>215,000</u>				
409,347	50,128	(13,775)	5,780	314,058	29,019
	(38,166)				
<u>\$ 409,347</u>	<u>\$ 11,962</u>	<u>\$ (13,775)</u>	<u>\$ 5,780</u>	<u>\$ 314,058</u>	<u>\$ 29,019</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Eleven Months Ended August 31, 2019

	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			821,933	2,180,494
Intergovernmental	195,417	2,401,021		4,405,988
Earnings on investments				88,699
Miscellaneous			8,000	11,481
Total Revenues	<u>195,417</u>	<u>2,401,021</u>	<u>829,933</u>	<u>6,686,662</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	93,149	2,271,186	673,941	4,937,164
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				66,200
Total Expenditures	<u>93,149</u>	<u>2,271,186</u>	<u>673,941</u>	<u>5,003,364</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	102,268	129,835	155,992	1,683,298
Other Financing Sources (Uses)				
Transfers in				222,972
Transfers (out)				(258,125)
Total Other Financing Sources (Uses)				<u>(35,153)</u>
Net change in fund balances	102,268	129,835	155,992	1,648,145
Fund Balances, Beginning		(26,515)	1,009,610	
Fund Balances, Ending	<u>\$ 102,268</u>	<u>\$ 103,320</u>	<u>\$ 1,165,602</u>	<u>\$ 1,648,145</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
\$	\$	\$ 29,100,116
		7,503,265
		10,476,960
		12,274,528
93		2,077,401
		2,560,387
<u>93</u>	<u></u>	<u>63,992,657</u>
1,589		1,124,758
		7,400
		21,922,553
		45,082,611
		2,471,663
		1,215,778
		51,335
		3,251,116
<u>1,589</u>	<u></u>	<u>75,127,214</u>
(1,496)		(11,134,557)
5,000		15,675,577
		(1,176,991)
<u>5,000</u>	<u></u>	<u>14,498,586</u>
3,504		3,364,029
2,291		61,629,745
<u>\$ 5,795</u>	<u></u>	<u>\$ 64,993,774</u>

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Eleven Months Ended August 31, 2019

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 16,510,435	\$ 16,510,435	\$ 16,665,683	\$ 155,248	100.9%
Fees and fines	6,974,081	6,974,081	5,675,707	(1,298,374)	81.4%
Intergovernmental	215,322	215,322	132,229	(83,093)	61.4%
Earnings on investments	300,000	300,000	495,612	195,612	165.2%
Miscellaneous	356,120	356,120	353,047	(3,073)	99.1%
Total Revenues	24,355,958	24,355,958	23,322,278	(1,033,680)	95.8%
Expenditures					
Current:					
Construction and maintenance	23,622,595	23,622,595	19,625,485	3,997,110	83.1%
Capital Outlay	1,133,000	1,133,000	1,105,422	27,578	97.6%
Total Expenditures	24,755,595	24,755,595	20,730,908	4,024,687	83.7%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(399,637)	(399,637)	2,591,371	2,991,008	
Other Financing Sources (Uses)					
Transfers in			298,000	298,000	
Total Other Financing Sources (Uses)			298,000	298,000	
Net change in fund balances- budgetary basis	(399,637)	(399,637)	2,889,371	3,289,008	
Net adjustment to reflect operations in accordance with GAAP (a)					
			(764,806)		
Fund balances, Beginning	9,789,492	9,789,492	9,789,492		
Fund balances, Ending	\$ 9,389,855	\$ 9,389,855	\$ 11,914,057	\$ 3,289,008	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 23,322,278	\$	\$ 23,322,278
Expenditures	20,730,908	764,806	21,495,714
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,591,371	(764,806)	1,826,565
Transfers in	298,000	-	298,000
Transfers out		-	
Total Other Financing Sources (Uses)	298,000		298,000
Net Changes in Fund Balances	2,889,371	(764,806)	2,124,565
Fund balances, Beginning			9,789,492
Fund balances, Ending			\$ 11,914,057

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Eleven Months Ended August 31, 2019

	<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	\$ 12,422,515	\$ 12,422,515	\$ 12,434,433	\$ 11,918	100.1%
Fees and fines	222,596	222,596	159,939	(62,657)	71.9%
Earnings on investments	250,000	250,000	374,989	124,989	150.0%
Miscellaneous	126,561	126,561	182,139	55,578	143.9%
Total Revenues	<u>13,021,672</u>	<u>13,021,672</u>	<u>13,151,500</u>	<u>129,828</u>	<u>101.0%</u>
Expenditures					
Current:					
Construction and maintenance	9,476,443	9,476,443	7,480,612	1,995,831	78.9%
Capital Outlay	<u>1,380,000</u>	<u>1,380,000</u>	<u>878,239</u>	<u>501,761</u>	<u>63.6%</u>
Total Expenditures	<u>10,856,443</u>	<u>10,856,443</u>	<u>8,358,851</u>	<u>2,497,592</u>	<u>77.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,165,229</u>	<u>2,165,229</u>	<u>4,792,649</u>	<u>2,627,420</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(4,030,000)</u>				
Total Other Financing Sources (Uses)	<u>(4,030,000)</u>				
Net change in fund balances- budgetary basis	(1,864,771)	2,165,229	4,792,649	2,627,420	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,048,863)		
Fund balances, Beginning	9,652,451	9,652,451	9,652,451		
Fund balances, Ending	<u>\$ 7,787,680</u>	<u>\$ 11,817,680</u>	<u>\$ 13,396,237</u>	<u>\$ 2,627,420</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	\$ 13,151,500	\$	\$ 13,151,500
Expenditures	8,358,851	1,048,863	9,407,714
Net Changes in Fund Balances	4,792,649	(1,048,863)	3,743,786
Fund balances, Beginning			9,652,451
Fund balances, Ending			<u>\$ 13,396,237</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Eleven Months Ended August 31, 2019

	<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	\$ 41,565,986	\$ 41,565,986	\$ 42,009,763	\$ 443,777	101.1%
Intergovernmental			6,070,735	6,070,735	
Earnings on investments	300,000	300,000	457,534	157,534	152.5%
Miscellaneous			1,047,048	1,047,048	
Total Revenues	<u>41,865,986</u>	<u>41,865,986</u>	<u>49,585,080</u>	<u>7,719,094</u>	<u>118.4%</u>
Expenditures					
Current:					
Principal	22,610,000	22,610,000	28,071,000	(5,461,000)	124.2%
Interest and fiscal charges	17,300,950	17,300,950	22,226,012	(4,925,062)	128.5%
Total Expenditures	<u>39,910,950</u>	<u>39,910,950</u>	<u>50,297,012</u>	<u>(10,386,062)</u>	<u>126.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,955,036</u>	<u>1,955,036</u>	<u>(711,932)</u>	<u>(2,666,968)</u>	
Net change in fund balances- budgetary basis	1,955,036	1,955,036	(533,937)	(2,488,973)	
Fund balances, Beginning	10,984,264	10,984,264	10,984,264		
Fund balances, Ending	<u>\$ 12,939,300</u>	<u>\$ 12,939,300</u>	<u>\$ 10,450,327</u>	<u>\$ (2,488,973)</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
August 31, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,863,943	\$ 9,004,159	\$ 16,868,102
Due from other funds	4,569,317	826,792	5,396,109
Prepaid items		721,985	721,985
Total Current Assets	<u>12,433,260</u>	<u>10,552,936</u>	<u>22,986,196</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	565,662		565,662
Total Capital Assets	<u>565,662</u>		<u>565,662</u>
Total Assets	<u>12,998,922</u>	<u>10,552,936</u>	<u>23,551,858</u>
Liabilities			
Current Liabilities:			
Benefits payable	2,551,038	3,272,838	5,823,876
Due to other funds	167,625	28,517	196,142
Total Current Liabilities	<u>2,718,663</u>	<u>3,301,355</u>	<u>6,020,018</u>
Total Liabilities	<u>2,718,663</u>	<u>3,301,355</u>	<u>6,020,018</u>
Net Position			
Interim Net Position	10,280,259	7,251,581	17,531,840
Total Net Position	<u>\$ 10,280,259</u>	<u>\$ 7,251,581</u>	<u>\$ 17,531,840</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Eleven Months Ended August 31, 2019

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 40,867,828	\$ 6,570,613	\$ 47,438,441
Total Operating Revenues	<u>40,867,828</u>	<u>6,570,613</u>	<u>47,438,441</u>
Operating Expenses			
Current operations - general administration	1,049,348	904,250	1,953,598
Benefits provided	<u>41,395,473</u>	<u>3,056,921</u>	<u>44,452,394</u>
Total Operating Expenses	<u>42,444,821</u>	<u>3,961,171</u>	<u>46,405,992</u>
Operating Income (Loss)	(1,576,993)	2,609,442	1,032,449
Non-Operating Revenues			
Earnings on investments	<u>73,132</u>	<u> </u>	<u>73,132</u>
Total Non-Operating Revenues	<u>73,132</u>	<u> </u>	<u>73,132</u>
Change in Net Position	(1,503,861)	2,609,442	1,105,581
Net Position -Beginning	<u>11,784,120</u>	<u>4,642,139</u>	<u>16,426,259</u>
Net Position -Ending	<u>\$ 10,280,259</u>	<u>\$ 7,251,581</u>	<u>\$ 17,531,840</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Eleven Months Ended August 31, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 36,967,335	\$ 6,581,535	\$ 43,548,870
Payment of benefits	(41,395,473)	(3,056,921)	(44,452,394)
Payment of general administration expenses	(1,328,535)	(2,564,320)	(3,892,855)
Net Cash Provided (Used) by Operating Activities	(5,756,673)	960,294	(4,796,379)
Cash Flows from Investing Activities:			
Interest earned on investments	73,132		73,132
Net Cash Provided by Investing Activities	73,132		73,132
Net Increase (Decrease) in Cash and Cash Equivalents	(5,683,540)	960,294	(4,723,246)
Cash and Cash Equivalents, Beginning of Year	13,547,483	8,043,865	21,591,348
Cash and Cash Equivalents, Ending of Period	\$ 7,863,943	\$ 9,004,159	\$ 16,868,102
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,576,993)	\$ 2,609,442	\$ 1,032,449
Adjustments to operations:			
Depreciation	22,426		22,426
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		(721,985)	(721,985)
(Increase) Decrease in due from other funds	(4,550,523)		(4,550,523)
(Increase) Decrease in other receivables	650,030	10,922	660,952
Increase (Decrease) in due to other funds	(301,613)	(938,085)	(1,239,698)
Total adjustments	(4,179,680)	(1,649,148)	(5,828,828)
Net Cash Provided (Used) by Operating Activities	\$ (5,756,673)	\$ 960,294	\$ (4,796,379)



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			
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 714,396,078	\$ 742,381,602	\$ 778,060,953	\$ 808,054,656
Restricted	27,075,799	34,045,913	25,297,612	26,557,346
Unrestricted	(25,626,789)	(58,294,310)	(87,762,987)	(118,726,937)
Interim Net Position				
Total governmental activities net position	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>
Primary Government: Total primary government net position	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>

Fiscal Year					
<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Eleven Months Ended 8/31/19</u>
\$ 751,094,000	\$1,237,335,552	\$ 1,359,940,461	\$1,414,937,836	\$ 1,429,202,714	\$
33,701,957	45,671,162	51,713,877	69,185,967	75,145,128	
(173,039,698)	(170,725,099)	(199,645,451)	(227,177,418)	(383,995,977)	
					<u>1,099,241,150</u>
<u>\$ 611,756,259</u>	<u>\$1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$1,256,946,385</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,099,241,150</u>
<u>\$ 611,756,259</u>	<u>\$1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$1,256,946,385</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,099,241,150</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Expenses				
Governmental Activities:				
General administration	\$ 40,543,784	\$ 42,795,907	\$ 41,702,254	\$ 42,034,040
Financial administration	8,059,389	9,441,048	8,344,714	8,849,251
Administration of justice	76,268,255	84,507,797	88,819,892	94,210,925
Construction and maintenance	46,946,163	45,632,055	46,468,925	50,078,091
Health and human services	28,566,454	30,104,991	30,677,345	34,630,163
Cooperative services	1,123,951	1,177,426	1,118,341	1,067,104
Public safety	55,269,509	55,315,591	54,954,201	55,866,404
Park and recreation	2,263,280	2,917,574	2,578,555	2,069,935
Libraries and education	13,468,700	14,800,838	15,708,114	16,156,200
Interest on long-term debt	15,494,994	14,887,908	15,037,346	15,536,759
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	<u>\$ 288,004,479</u>	<u>\$ 301,581,135</u>	<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,181,551
Financial administration	3,273,137	3,988,371	4,695,710	5,762,439
Administration of justice	7,032,374	7,222,932	7,522,930	8,918,247
Construction and maintenance	6,737,542	6,679,429	7,466,798	7,562,523
Health and human services	5,652,201	6,396,645	6,138,679	7,047,993
Public safety	5,060,714	5,621,993	5,642,978	6,140,083
Park and recreation	136,864	141,893	183,406	175,619
Libraries and education	240,719	246,699	269,015	279,570
Operating grants and contributions:				
General administration	2,034,953	5,257,804	4,167,626	3,597,784
Administration of justice	6,805,719	7,719,264	6,821,433	8,311,676
Construction and maintenance	356,447	1,381,572	949,663	293,411
Health and human services	8,188,534	12,506,581	10,899,781	16,191,142
Cooperative services	13,136			1,000
Public safety	4,464,349	8,623,225	6,252,054	4,758,606
Park and recreation	1,255,743	157,468	104,002	86,260
Libraries and education	194,400	174,204	438,841	64,483
Interest on long-term debt				
Capital grants and contributions:				
General administration				2,052,920
Administration of justice	2,934		27,234	
Construction and maintenance	30,355,407	25,214,312	23,872,205	28,068,322
Cooperative services				
Public safety				10,965
Park and recreation				
Total governmental activities program revenues	<u>\$ 88,828,287</u>	<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>

Fiscal Year					Eleven Months
2014	2015	2016	2017	2018	Ended 8/31/19
\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 62,982,617
9,809,215	9,923,190	10,668,228	11,263,933	10,834,176	9,034,994
96,510,853	97,317,659	106,035,587	115,538,871	117,331,362	103,401,417
57,430,317	80,574,657	78,151,431	124,089,221	158,535,405	77,944,201
34,976,018	36,721,273	43,153,506	47,679,907	49,429,132	42,304,092
1,152,222	1,150,926	1,215,874	1,210,100	1,182,279	1,074,555
58,412,120	63,537,941	64,704,958	69,963,634	71,090,108	58,999,084
3,379,366	4,133,419	4,545,562	5,217,764	4,116,418	6,511,503
17,170,818	17,638,589	18,446,773	19,285,563	19,954,027	19,370,053
14,836,824	14,108,075	14,960,865	16,192,299	18,187,015	22,580,900
					49,374,836
					(1,032,450)
<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 523,959,679</u>	<u>\$ 452,545,802</u>
\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 8,523,630
6,497,643	7,541,956	8,143,353	7,975,576	8,421,651	7,842,718
8,400,556	8,485,619	8,700,278	8,566,204	10,085,158	9,747,856
6,759,102	7,078,136	7,121,643	6,547,329	7,164,117	5,577,984
7,371,859	7,762,002	10,263,992	9,615,495	15,241,132	8,365,611
7,125,686	7,721,948	8,733,631	9,538,600	10,308,635	10,141,262
193,631	188,437	158,626	145,150	201,478	259,339
276,634	280,973	288,193	261,257	260,911	240,039
3,626,019	3,849,997	4,380,173	5,450,961	9,882,516	13,064,890
10,213,349	10,292,737	10,823,506	10,566,287	9,413,315	11,788,325
372,129	1,713,376	390,265	4,678,766	230,570	320,743
14,782,021	16,106,462	18,361,326	18,966,638	19,031,432	13,270,907
200	350	21,586			
3,932,646	4,427,337	3,994,478	3,760,913	5,118,910	3,974,346
100,286	346,283	98,583	95,821	104,711	230,444
69,806	104,658	46,068	62,278	78,841	47,987
					6,070,735
3,500,000		89,000	175,000		
32,683,107	32,920,374	125,334,640	120,203,650	97,674,810	549,859
			15,327		
357,373	64,000	28,000			
		1,403,990			
<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 202,316,534</u>	<u>\$ 100,016,675</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>
Total primary government net (expense)/revenue	<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>	<u><u>\$ (212,398,577)</u></u>	<u><u>\$ (212,994,248)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,458,672
Sales taxes			1,099,103	2,956,560
Earnings on investments	3,870,155	2,925,202	2,584,776	963,652
Miscellaneous	<u>4,237,069</u>	<u>5,954,640</u>	<u>6,745,855</u>	<u>5,537,404</u>
Total governmental activities	<u>206,995,400</u>	<u>205,700,181</u>	<u>209,643,431</u>	<u>216,916,288</u>
Total primary government	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>	<u><u>\$ 216,916,288</u></u>
Change in Net Position				
Governmental Activities	<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>
Total primary government	<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>	<u><u>\$ (2,755,146)</u></u>	<u><u>\$ 3,922,040</u></u>

Fiscal Year					
2014	2015	2016	2017	2018	Eleven Months Ended 8/31/19
<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (352,529,127)</u>
<u><u>\$ (226,270,635)</u></u>	<u><u>\$ (257,595,750)</u></u>	<u><u>\$ (186,863,921)</u></u>	<u><u>\$ (262,473,273)</u></u>	<u><u>\$ (321,643,145)</u></u>	<u><u>\$ (352,529,127)</u></u>
\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,151,239
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	7,503,265
880,712	904,359	1,761,994	3,460,544	7,033,371	7,470,691
4,373,699	7,138,231	7,520,474	8,503,412	8,301,082	7,186,867
<u>232,307,606</u>	<u>278,573,878</u>	<u>286,591,193</u>	<u>307,410,771</u>	<u>322,867,910</u>	<u>331,312,062</u>
<u><u>\$ 232,307,606</u></u>	<u><u>\$ 278,573,878</u></u>	<u><u>\$ 286,591,193</u></u>	<u><u>\$ 307,410,771</u></u>	<u><u>\$ 322,867,910</u></u>	<u><u>\$ 331,312,062</u></u>
<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ 1,224,765</u>	<u>\$ (21,217,065)</u>
<u><u>\$ 6,036,971</u></u>	<u><u>\$ 20,978,128</u></u>	<u><u>\$ 99,727,272</u></u>	<u><u>\$ 44,937,498</u></u>	<u><u>\$ 1,224,765</u></u>	<u><u>\$ (21,217,065)</u></u>

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

	Fiscal Year			
	2010	2011	2012	2013
General Fund				
Reserved:				
Prepaid Items	\$ 111,184	\$	\$	\$
Unreserved	43,269,189			
Nonspendable		136,007	36,826	1,233,591
Restricted			246,021	277,783
Committed		33,106,759	24,179,874	22,857,602
Unassigned		10,816,215	11,563,846	13,037,646
Interim Fund Balance				
Total General Fund	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 4,849,712	\$	\$	\$
Prepaid items	4,305			
Capital projects	76,694,711			
Unreserved, reported in:				
Special revenue funds	22,906,854			
Nonspendable		69,379	54,201	10,963
Restricted		39,683,423	78,702,294	55,371,174
Unassigned		(4,419,144)		(1,663)
Interim Fund Balance				
Total All Other Governmental Funds	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>

Fiscal Year					
2014	2015	2016	2017	2018	Eleven Months Ended 8/31/19
\$	\$	\$	\$	\$	\$
386,965	359,792	270,023	152,920	39,310	
209,080	217,488	257,923	3,736,150	3,887,613	
22,676,941	14,766,773	8,278,285	11,792,299	32,390,827	
14,251,514	30,590,003	37,882,243	44,717,250	26,972,412	
<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>73,456,235</u>
<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 73,456,235</u>
\$	\$	\$	\$	\$	\$
45,408	44,468	28,044	21,314	45,409	
41,583,667	58,412,209	142,212,451	143,745,555	111,570,900	
(3,169)	(1,883)	(12,510)	(127,583)	(201,790)	
<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>99,539,835</u>
<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 99,539,835</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Revenues				
Taxes, property	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,142,339
Taxes, sales			1,099,103	2,956,559
Fees and fines	35,306,339	37,371,124	39,598,440	44,177,263
Intergovernmental	28,400,145	36,971,987	29,377,233	42,565,592
Earnings on investments	3,744,027	2,798,039	2,451,577	930,273
Miscellaneous	7,256,967	6,635,261	7,175,498	5,988,682
Total Revenues	<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>	<u>304,760,708</u>
Expenditures				
Current:				
General administration	40,727,455	42,352,337	35,704,861	35,700,575
Financial administration	6,725,826	7,176,186	7,221,313	7,180,608
Administration of justice	67,310,882	71,839,346	75,286,042	75,903,798
Construction and maintenance	26,775,517	29,542,425	28,214,027	27,403,230
Health and human services	21,124,782	22,067,744	27,835,260	30,447,359
Cooperative services	933,519	986,392	960,392	883,324
Public safety	40,895,974	44,156,502	45,463,593	44,916,198
Parks and recreation	2,231,528	2,263,590	1,957,044	1,979,888
Libraries and education	11,354,804	12,176,637	13,012,700	13,034,164
Capital Outlay	99,931,347	88,927,796	44,845,672	57,508,193
Debt Service:				
Principal	8,100,000	12,590,000	13,300,000	15,630,000
Interest and fiscal charges	16,341,773	15,528,257	15,571,727	16,745,929
Debt Issuance costs	225,979	249,266	541,944	3,650
Total Expenditures	<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,575</u>	<u>327,336,916</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(68,742,711)	(68,673,169)	(30,156,217)	(22,576,208)
Other Financing Sources (Uses)				
Transfers in	15,248,368	14,402,786	13,258,127	11,521,941
Transfers (out)	(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)
Bonds issued			58,220,000	
Refunding bonds issued	20,780,000	9,675,000		
Premium on refunding bonds issued				
Issuance of debt	2,170,147	784,853	7,326,639	
Payments to current refunding bond agent	(24,600,000)	(10,230,000)		
Tax notes issued				
Total Other Financing Sources (Uses)	<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>	
Net Change in Fund Balances	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>	<u>\$ (22,576,208)</u>
Debt service as a percentage of noncapital expenditures	10.07%	10.78%	10.89%	12.00%

Fiscal Year					
2014	2015	2016	2017	2018	Eleven Months Ended 8/31/19
\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,151,239
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	7,503,265
45,106,533	47,803,283	50,231,963	51,736,504	54,687,700	50,698,441
36,899,095	39,904,787	39,673,097	47,734,683	46,630,942	49,023,902
848,534	878,980	1,750,631	3,434,897	6,977,865	7,397,560
8,243,270	7,545,715	7,913,682	9,223,274	9,275,553	7,772,503
<u>318,304,292</u>	<u>344,366,239</u>	<u>377,500,730</u>	<u>406,970,399</u>	<u>424,523,269</u>	<u>431,546,910</u>
41,478,910	44,698,720	56,093,978	60,669,054	67,799,061	60,657,979
7,891,034	8,369,921	9,063,587	9,451,425	9,306,005	8,724,448
77,242,153	81,411,531	89,715,917	96,057,172	99,960,008	96,229,986
35,374,943	59,785,401	43,275,592	73,924,220	88,168,071	70,209,616
30,267,231	32,436,431	38,314,627	41,805,244	43,628,300	40,058,861
944,039	973,026	1,050,282	1,048,609	1,113,328	1,009,987
46,688,895	53,652,220	54,393,589	58,152,633	61,416,316	55,885,588
2,411,558	3,051,927	3,307,538	3,701,092	3,576,272	5,106,934
13,613,875	14,460,419	15,215,877	15,889,947	16,989,644	17,913,680
40,964,586	28,911,628	61,611,363	66,540,199	78,787,370	68,467,773
16,250,000	16,750,000	18,480,000	21,420,000	25,931,000	28,071,000
15,893,399	14,391,964	15,506,610	18,914,424	22,108,123	22,226,012
234,472	1,207,260	1,316,238	599,813	558,469	354,888
<u>329,255,095</u>	<u>360,100,448</u>	<u>407,345,198</u>	<u>468,173,832</u>	<u>519,341,967</u>	<u>474,916,752</u>
(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(43,369,842)
11,771,144	13,517,505	13,780,670	19,734,628	14,559,002	16,509,591
(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,509,591)
	37,365,000	96,640,000	64,550,000	58,467,549	34,655,000
18,900,000	108,225,000	73,120,000			
	3,944,496	18,416,480	7,965,901	7,313,675	6,899,883
2,202,026	18,114,658	15,739,791			
(21,065,913)	(126,676,501)	(89,544,194)			
			3,808,978		
<u>(2,685,887)</u>	<u>40,972,653</u>	<u>114,372,077</u>	<u>76,324,879</u>	<u>65,781,224</u>	<u>41,554,883</u>
<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ 15,121,446</u>	<u>\$ (29,037,474)</u>	<u>\$ (1,814,959)</u>
11.15%	9.40%	9.83%	10.04%	10.90%	12.37%