

MONTHLY FINANCIAL REPORT
For Twelve Months Ended September 30, 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 30, 2020

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

Gentlemen:

The Monthly Unaudited Financial Report for the twelve months ending September 30, 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
September 30, 2019

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 175,565,537	\$ 113,113,979
Investments		19,998,119
Receivables:		
Taxes, net	11,966,470	
Grants	25,403,176	
Fees and fines	37,076,011	
Other	8,043,706	11,278,709
Prepaid items	829,225	
Due from component units	3,638,988	
Capital assets, not being depreciated	527,712,903	39,541,543
Capital assets, net of accumulated depreciation	1,510,279,146	373,144,685
Total Assets	2,300,515,162	557,077,035
Deferred Outflows of Resources		
Deferred charges - debt refunding	6,983,795	7,800,966
Deferred outflows - pension activities	177,027,288	
Total Deferred Outflows of Resources	184,011,083	7,800,966
Liabilities		
Accounts payable and accrued expenses	35,815,775	
Retainage payable	4,078,081	22,069
Accrued interest payable	1,946,878	1,519,773
Unearned revenues	6,580,310	
Due to primary government		3,638,987
Due to other governments	986,460	
Long-term Liabilities		
Long-term liabilities due within one-year	32,647,721	7,845,000
Long-term liabilities due in more than one-year	542,374,374	420,080,799
Total OPEB liability	590,472,674	
Net pension liability	96,342,595	
Total Liabilities	1,311,244,868	433,106,628
Deferred Inflows of Resources		
Deferred inflows - pension activities	35,978,505	
Total Deferred Inflows of Resources	35,978,505	
Net Position (Deficit)		
Interim Net Position	1,137,302,872	131,771,373
Total Net Position	\$1,137,302,872	\$ 131,771,373

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Twelve Months Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 72,536,241	\$ 9,665,255	\$ 5,847,687	\$
Financial administration	12,232,861	8,337,603		
Administration of justice	137,834,959	10,556,812	10,297,697	
Construction and maintenance	121,115,971	7,573,841	10,551,347	86,276,517
Health and human services	55,349,282	13,974,812	33,014,389	
Cooperative services	1,256,724			
Public safety	79,319,009	11,266,833	5,382,041	
Park and recreation	8,511,890	296,804	230,444	
Libraries and education	24,789,025	269,824	56,933	
Capital outlay, interim financial activity				
Internal Service Fund, interim activity	(584,234)			
Interest on long-term debt	18,036,749		6,070,735	
Total Primary Government	<u>\$ 530,398,477</u>	<u>\$ 61,941,784</u>	<u>\$ 71,451,273</u>	<u>\$ 86,276,517</u>
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	25,546,952	40,167,474		
FB Grand Parkway Toll Road Authority	16,917,034	26,449,201		
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	28,250			
Total Component Units	<u>\$ 42,492,236</u>	<u>\$ 66,616,675</u>	<u>\$</u>	<u>\$</u>

General revenues:

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

Special Item - Conveyance of property

Total General Revenues and Special Item

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	
\$ (57,023,299)	
(3,895,258)	
(116,980,450)	
(16,714,266)	
(8,360,081)	
(1,256,724)	
(62,670,135)	
(7,984,642)	
(24,462,268)	
584,234	
(11,966,014)	
<u>(310,728,903)</u>	
	\$
	14,620,522
	9,532,167
	<u>(28,250)</u>
	<u>24,124,439</u>
309,282,700	
10,053,418	
8,001,396	2,945,470
7,548,480	285,469
<u>(7,312,434)</u>	<u>(2,518,385)</u>
<u>327,573,560</u>	<u>712,554</u>
16,844,657	24,836,993
<u>1,120,458,215</u>	<u>106,934,380</u>
<u>\$ 1,137,302,872</u>	<u>\$ 131,771,373</u>

FORT BEND COUNTY, TEXAS
UNAUDITED BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 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	\$ 49,754,081	\$ 10,488,008	\$ 25,676,750	\$ 71,220,651	\$ 157,139,490
Taxes receivable, net	5,579,582	466,246		2,742,045	8,787,873
Grants receivable	24,784,816			618,361	25,403,177
Fines and fees receivable	37,076,011				37,076,011
Other receivables	6,348,685	2,229,391	32,628	2,345,524	10,956,228
Due from other funds	11,624,926			27,232	11,652,158
Due from component units	3,629,156				3,629,156
Prepaid items	101,361			5,879	107,240
Total Assets	<u>\$ 138,898,618</u>	<u>\$ 13,183,645</u>	<u>\$ 25,709,378</u>	<u>\$ 76,959,692</u>	<u>\$ 254,751,333</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 22,189,401	\$	\$	\$	\$ 22,189,401
Accrued payroll	5,425,509				5,425,509
Retainage payable	1,683,497		2,213,433	181,151	4,078,081
Due to other funds			597,143	16,356,648	16,953,791
Due to other governments	814,889			171,572	986,461
Deferred revenue	1,047,530	2,214,077		3,318,703	6,580,310
Total Liabilities	<u>31,160,826</u>	<u>2,214,077</u>	<u>2,810,576</u>	<u>20,028,074</u>	<u>56,213,553</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	5,579,582	466,246		976,949	7,022,777
Unavailable revenue-other	37,076,011				37,076,011
Total Deferred Inflows of Resources	<u>42,655,593</u>	<u>466,246</u>		<u>976,949</u>	<u>44,098,788</u>
Fund Balances:					
Interim Fund Balance	65,082,199	10,503,322	22,898,802	55,954,669	154,438,992
Total Fund Balances	<u>65,082,199</u>	<u>10,503,322</u>	<u>22,898,802</u>	<u>55,954,669</u>	<u>154,438,992</u>
Total Liabilities and Fund Balances	<u>\$ 138,898,618</u>	<u>\$ 13,183,645</u>	<u>\$ 25,709,378</u>	<u>\$ 76,959,692</u>	<u>\$ 254,751,333</u>

FORT BEND COUNTY, TEXAS

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

For the Twelve Months Ended September 30, 2019

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 238,227,726	\$ 42,042,652	\$	\$ 29,122,713	\$ 309,393,091
Taxes - Sales				10,053,418	10,053,418
Fees and fines	44,299,181			12,472,764	56,771,945
Intergovernmental	53,937,864	6,070,735	405,597	13,116,590	73,530,786
Earnings on investments	4,253,422	477,640	959,352	2,233,152	7,923,566
Miscellaneous	4,276,659	1,047,048	99,901	2,757,016	8,180,624
Total Revenues	344,994,852	49,638,075	1,464,850	69,755,653	465,853,430
Expenditures					
Current:					
General administration	62,602,699		2,591	1,234,536	63,839,826
Financial administration	9,701,057			7,400	9,708,457
Administration of justice	83,582,047		707,642	24,431,207	108,720,896
Construction and maintenance	6,717,967		16,263,959	54,404,000	77,385,926
Health and human services	43,413,259		135,275	2,670,444	46,218,978
Cooperative services	1,180,988				1,180,988
Public safety	62,530,328			1,282,090	63,812,418
Parks and recreation	3,992,324		2,285,970		6,278,294
Libraries and education	18,317,293		1,364,481	55,801	19,737,575
Capital Outlay	36,168,262		38,237,046	5,839,785	80,245,093
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	328,206,224	50,297,012	59,351,852	89,925,263	527,780,351
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,788,628	(658,937)	(57,887,002)	(20,169,610)	(61,926,921)
Other Financing Sources (Uses)					
Transfers in	336,012	177,995	324,060	15,675,577	16,513,644
Transfers (out)	(15,332,600)			(1,181,043)	(16,513,643)
Bonds issued			34,655,000		34,655,000
Premium on bonds issued			6,899,883		6,899,883
Total Other Financing Sources (Uses)	(14,996,588)	177,995	41,878,943	14,494,534	41,554,884
Net Change in Fund Balances	1,792,040	(480,942)	(16,008,059)	(5,675,076)	(20,372,037)
Fund Balances, Beginning	63,290,159	10,984,264	38,906,861	61,629,745	174,811,029
Fund Balances, Ending	\$ 65,082,199	\$ 10,503,322	\$ 22,898,802	\$ 55,954,669	\$ 154,438,992

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITIOIN
PROPRIETARY FUNDS
September 30, 2019

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 18,426,047
Due from other funds	5,948,128
Prepaid items	721,985
Total Current Assets	<u>25,372,062</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	563,624
Total Capital Assets	<u>563,624</u>
Total Assets	<u>25,935,686</u>
Liabilities	
Current Liabilities:	
Benefits payable	8,200,865
Due to other funds	646,495
Total Current Liabilities	<u>8,847,360</u>
Total Liabilities	<u>8,847,360</u>
Net Position	
Interim Net Position	17,088,326
Total Net Position	<u>\$ 17,088,326</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Twelve Months Ended September 30, 2019

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 53,303,032
Total Operating Revenues	<u>53,303,032</u>
Operating Expenses	
Current operations - general administration	2,260,888
Benefits provided	50,457,910
Total Operating Expenses	<u>52,718,798</u>
Operating Income (Loss)	584,234
Non-Operating Revenues	
Earnings on investments	77,833
Total Non-Operating Revenues	<u>77,833</u>
Change in Net Position	662,067
Net Position -Beginning	<u>16,426,259</u>
Net Position -Ending	<u><u>\$ 17,088,326</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Twelve Months Ended September 30, 2019

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 48,634,401
Payment of benefits	(48,080,921)
Payment of general administration expenses	(3,796,614)
Net Cash Provided (Used) by Operating Activities	<u>(3,243,134)</u>
Cash Flows from Investing Activities	
Interest earned on investments	77,833
Net Cash Provided by Investing Activities	<u>77,833</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(3,165,301)
Cash and Cash Equivalents, Beginning of Year	<u>21,591,348</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 18,426,047</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 584,234
Adjustments to operations:	
Depreciation	24,465
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	(721,985)
(Increase) Decrease in due from other funds	(5,053,681)
(Increase) Decrease in other receivables	394,882
Increase (Decrease) in due to other funds	(838,206)
Total adjustments	<u>(3,827,368)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (3,243,134)</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2019

	Agency Fund
Assets	
Cash and cash equivalents	\$ 41,181,259
Investments	
Miscellaneous receivables	<u>900,303</u>
Total Assets	<u><u>\$ 42,081,562</u></u>
Liabilities	
Due to other governments	<u>\$ 42,081,562</u>
Total Liabilities	<u><u>\$ 42,081,562</u></u>



FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF NET POSITION (DEFICIT)

COMPONENT UNITS

September 30, 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	\$ 8,239	\$ 83,051,098	\$ 29,986,860	\$	\$ 67,782	\$ 113,113,979
Investments		19,998,119				19,998,119
Miscellaneous receivables		6,823,713	4,454,996			11,278,709
Capital assets, not being depreciated		33,920,672	5,620,871			39,541,543
Capital assets, net of accumulated depreciation		224,979,987	148,164,698			373,144,685
Total Assets	<u>8,239</u>	<u>368,773,589</u>	<u>188,227,425</u>		<u>67,782</u>	<u>557,077,035</u>
Deferred Outflows of Resources						
Deferred charges - debt refunding		7,800,966				7,800,966
Total Deferred Outflows of Resources		<u>7,800,966</u>				<u>7,800,966</u>
Liabilities and Net Assets						
Liabilities						
Due to primary government		2,370,036	1,267,451		1,500	3,638,987
Accrued interest payable		921,423	598,350			1,519,773
Long-term liabilities						
Due within one year		7,845,000				7,845,000
Due in more than one year		250,111,407	169,969,392			420,080,799
Total Liabilities		<u>261,269,935</u>	<u>171,835,193</u>		<u>1,500</u>	<u>433,106,628</u>
Net Position (Deficit)						
Interim Net Position	8,239	115,304,620	16,392,232		66,282	131,771,373
Total Net Position (Deficit)	<u>\$ 8,239</u>	<u>\$ 115,304,620</u>	<u>\$ 16,392,232</u>	<u>\$</u>	<u>\$ 66,282</u>	<u>\$ 131,771,373</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Twelve Months Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend County Toll Road Authority			
Toll road operations	15,287,266	40,167,474	
Interest on long-term debt	10,259,686		
Total Fort Bend County Toll Road Authority	25,546,952	40,167,474	
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	10,284,314	26,449,201	
Interest on long-term debt	6,632,720		
Total Fort Bend Grand Parkway Toll Road Authority	16,917,034	26,449,201	
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	28,250		
Total Fort Bend County Industrial Development Corporation	28,250		
Total Component Units	\$ 42,492,236	\$ 66,616,675	\$

General Revenues:

Unrestricted earnings on investments
Miscellaneous

Special Item:

Conveyance of property

Total General Revenues and Special Item

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

Net (Expense) Revenue and Changes in Net Position

FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	24,880,208				24,880,208
	(10,259,686)				(10,259,686)
	14,620,522				14,620,522
		16,164,887			16,164,887
		(6,632,720)			(6,632,720)
		9,532,167			9,532,167
				(28,250)	(28,250)
				(28,250)	(28,250)
	14,620,522	9,532,167		(28,250)	24,124,439
212	2,270,334	672,761		2,163	2,945,470
	16,659	268,810			285,469
	(2,518,385)				(2,518,385)
212	(231,392)	941,571		2,163	712,554
212	14,389,130	10,473,738		(26,087)	24,836,993
8,027	100,915,490	5,918,494		92,369	106,934,380
\$ 8,239	\$ 115,304,620	\$ 16,392,232	\$	\$ 66,282	\$ 131,771,373



Required Supplementary Information

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Twelve Months Ended September 30, 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	\$ 238,227,726	\$ 2,784,114	101.2%
Fees and fines	31,238,950	31,238,950	33,412,001	2,173,051	107.0%
Intergovernmental	7,200,681	7,208,123	5,854,038	(1,354,085)	81.2%
Earnings on investments	2,973,210	2,973,210	4,253,422	1,280,212	143.1%
Miscellaneous	2,784,387	3,391,991	3,389,765	(2,226)	99.9%
Total Revenues	279,640,840	280,255,886	285,136,952	4,881,066	101.7%
Expenditures					
Current:					
General administration	60,037,511	58,193,116	56,846,438	1,346,678	97.7%
Financial administration	9,875,343	9,909,635	9,697,439	212,196	97.9%
Administration of justice	78,247,104	80,779,526	79,457,976	1,321,550	98.4%
Construction and maintenance	3,353,982	3,248,142	3,102,587	145,555	95.5%
Health and human services	31,695,321	29,082,253	28,557,331	524,922	98.2%
Cooperative services	1,189,519	1,178,619	1,153,315	25,304	97.9%
Public safety	51,115,162	50,352,589	49,398,195	954,394	98.1%
Parks and recreation	3,648,247	3,550,417	3,396,350	154,067	95.7%
Libraries and education	18,692,202	18,488,539	18,318,246	170,293	99.1%
Capital Outlay	10,463,626	3,232,311	2,440,055	792,256	75.5%
Total Expenditures	268,318,017	258,015,147	252,367,931	5,647,216	97.8%
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,322,823	22,240,739	32,769,021	10,528,282	
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)	7,116,935	17,733,227	10,616,292	
Net adjustment to reflect operations in accordance with GAAP (a)			(15,941,185)		
Fund Balances, Beginning	63,290,159	63,290,159	63,290,159		
Fund Balances, Ending	\$ 58,214,578	\$ 70,407,094	\$ 65,082,200	\$ 10,616,292	

(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	\$ 285,136,952	\$ 59,857,910	\$ 344,994,862
Expenditures	252,367,931	75,838,301	328,206,232
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,769,021	(15,980,391)	16,788,630
Transfers in	296,806	39,206	336,012
Transfers out	(15,332,600)	(15,332,600)	(15,332,600)
Total Other Financing Sources (Uses)	(15,035,794)	39,206	(14,996,588)
	<hr/>	<hr/>	<hr/>
Net Changes in Fund Balances	17,733,227	(15,941,185)	1,792,041
Fund Balances, Beginning			63,290,159
Fund Balances, Ending			<u>\$ 65,082,200</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
September 30, 2019

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 14,466,036	\$ 9,014,493	\$ 3,819,817	\$ 12,808,629
Taxes receivable, net	1,765,096			699,204
Grants receivable			9,146	
Other receivables		505,654	11,910	1,275,793
Due from other funds				
Due from component units				
Prepaid items			640	665
Total Assets	\$ 16,231,132	\$ 9,520,147	\$ 3,841,513	\$ 14,784,291
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	807,102		3,104,867	2,410,705
Due to other governments				
Deferred revenues				
Total Liabilities	807,102		3,104,867	2,410,705
Deferred Inflows of Resources				
Unavailable revenue-property taxes				699,204
Total Deferred Inflows of Resources				699,204
Fund Balances:				
Interim Fund Balance	15,424,030	9,520,147	736,646	11,674,382
Total Fund Balances	15,424,030	9,520,147	736,646	11,674,382
Total Liabilities and Fund Balances	\$ 16,231,132	\$ 9,520,147	\$ 3,841,513	\$ 14,784,291

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>
\$ 14,663,530	\$ 1,108,797	\$ 4,559	\$ 49,448	\$ 1,333,518	\$ 462,766
277,745					
390,864					
30,932			231	40,152	600
600					
<u>\$ 15,363,671</u>	<u>\$ 1,108,797</u>	<u>\$ 4,559</u>	<u>\$ 49,679</u>	<u>\$ 1,373,670</u>	<u>\$ 463,366</u>
\$ 181,151	\$	\$	\$	\$	\$
8,622,424			5,539	49,241	5,358
<u>8,803,575</u>	<u></u>	<u></u>	<u>5,539</u>	<u>49,241</u>	<u>5,358</u>
<u>277,745</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>277,745</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>6,282,351</u>	<u>1,108,797</u>	<u>4,559</u>	<u>44,140</u>	<u>1,324,429</u>	<u>458,008</u>
<u>6,282,351</u>	<u>1,108,797</u>	<u>4,559</u>	<u>44,140</u>	<u>1,324,429</u>	<u>458,008</u>
<u>\$ 15,363,671</u>	<u>\$ 1,108,797</u>	<u>\$ 4,559</u>	<u>\$ 49,679</u>	<u>\$ 1,373,670</u>	<u>\$ 463,366</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2019

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 112,361	\$ 127,806	\$ 55,067	\$ 186,087
Taxes receivable, net				
Grants receivable				
Other receivables		781		690
Due from other funds				
Due from component units				
Prepaid items				
Total Assets	<u>\$ 112,361</u>	<u>\$ 128,587</u>	<u>\$ 55,067</u>	<u>\$ 186,777</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	4,467			
Due to other governments				
Deferred revenues				
Total Liabilities	<u>4,467</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	107,894	128,587	55,067	186,777
Total Fund Balances	<u>107,894</u>	<u>128,587</u>	<u>55,067</u>	<u>186,777</u>
Total Liabilities and Fund Balances	<u>\$ 112,361</u>	<u>\$ 128,587</u>	<u>\$ 55,067</u>	<u>\$ 186,777</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
\$ 44,301	\$ 4,803	\$ 15,750	\$ 207,079	\$ 3,372,823	\$ 45,498
37				104,630	18,012
				17	
<u>\$ 44,338</u>	<u>\$ 4,803</u>	<u>\$ 15,750</u>	<u>\$ 207,079</u>	<u>\$ 3,477,470</u>	<u>\$ 63,510</u>
\$ 3,637	\$	\$	\$ 1,967	\$ 40,589	\$
<u>3,637</u>			<u>1,967</u>	<u>40,589</u>	
<u>40,701</u>	<u>4,803</u>	<u>15,750</u>	<u>205,112</u>	<u>3,436,881</u>	<u>63,510</u>
<u>40,701</u>	<u>4,803</u>	<u>15,750</u>	<u>205,112</u>	<u>3,436,881</u>	<u>63,510</u>
<u>\$ 44,338</u>	<u>\$ 4,803</u>	<u>\$ 15,750</u>	<u>\$ 207,079</u>	<u>\$ 3,477,470</u>	<u>\$ 63,510</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2019

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 811,304	\$ 2,730,962	\$ 18,604	\$ 257,233
Taxes receivable, net				
Grants receivable				
Other receivables	54,566	58,082	3	
Due from other funds				
Due from component units				
Prepaid items				
Total Assets	<u>\$ 865,870</u>	<u>\$ 2,789,044</u>	<u>\$ 18,607</u>	<u>\$ 257,233</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	26,822	62,335		867
Due to other governments				
Deferred revenues				
Total Liabilities	<u>26,822</u>	<u>62,335</u>		<u>867</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	839,048	2,726,709	18,607	256,366
Total Fund Balances	<u>839,048</u>	<u>2,726,709</u>	<u>18,607</u>	<u>256,366</u>
Total Liabilities and Fund Balances	<u>\$ 865,870</u>	<u>\$ 2,789,044</u>	<u>\$ 18,607</u>	<u>\$ 257,233</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	\$ 6,754	\$	\$ 5,791	\$ 316,575	\$ 29,074
	15,276	203,075		1,760	
	27,232				
		3,957			
<u>\$ 409,347</u>	<u>\$ 49,262</u>	<u>\$ 207,032</u>	<u>\$ 5,791</u>	<u>\$ 318,335</u>	<u>\$ 29,074</u>
\$	\$	\$ 207,032	\$	\$	\$
409,347			5,791	318,335	29,074
<u>409,347</u>		<u>207,032</u>	<u>5,791</u>	<u>318,335</u>	<u>29,074</u>
	49,262				
	<u>49,262</u>				
<u>\$ 409,347</u>	<u>\$ 49,262</u>	<u>\$ 207,032</u>	<u>\$ 5,791</u>	<u>\$ 318,335</u>	<u>\$ 29,074</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 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	\$ 104,402	\$ 792,190	\$ 1,145,649	\$ 2,687,358
Taxes receivable, net				
Grants receivable				
Other receivables			63,092	178,599
Due from other funds				
Due from component units				
Prepaid items				
Total Assets	<u>\$ 104,402</u>	<u>\$ 792,190</u>	<u>\$ 1,208,741</u>	<u>\$ 2,865,957</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	2,630	517,754	44,132	439,180
Due to other governments				171,572
Deferred revenues		300,951		2,255,205
Total Liabilities	<u>2,630</u>	<u>818,705</u>	<u>44,132</u>	<u>2,865,957</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	101,772	(26,515)	1,164,609	
Total Fund Balances	<u>101,772</u>	<u>(26,515)</u>	<u>1,164,609</u>	
Total Liabilities and Fund Balances	<u>\$ 104,402</u>	<u>\$ 792,190</u>	<u>\$ 1,208,741</u>	<u>\$ 2,865,957</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
\$ 2,240	\$	\$ 71,220,651
		2,742,045
		618,361
		2,345,524
		27,232
		5,879
<u>\$ 2,240</u>	<u>\$</u>	<u>\$ 76,959,692</u>
\$	\$	\$ 181,151
		16,356,648
		171,572
		3,318,703
		<u>20,028,074</u>
		976,949
		<u>976,949</u>
<u>2,240</u>		<u>55,954,669</u>
<u>2,240</u>		<u>55,954,669</u>
<u>\$ 2,240</u>	<u>\$</u>	<u>\$ 76,959,692</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the Twelve Months Ended September 30, 2019

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 16,678,734
Taxes, sales	10,053,418			
Fees and fines				7,265,773
Intergovernmental	130,000	1,983,718	163,072	292,232
Earnings on investments	506,319	208,491	224,990	540,718
Miscellaneous			17,413	376,101
Total Revenues	10,689,737	2,192,209	405,475	25,153,558
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			15,090,367	
Construction and maintenance	17,259,081	239,138		22,066,381
Health and human services				
Public safety				
Libraries and education				
Capital Outlay	293,576		228,176	1,500,287
Total Expenditures	17,552,657	239,138	15,318,543	23,566,668
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,862,920)	1,953,071	(14,913,068)	1,586,890
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	(7,484,980)	1,953,071	(275,269)	1,884,890
Fund Balances, Beginning	22,909,010	7,567,076	1,011,915	9,789,492
Fund Balances, Ending	\$ 15,424,030	\$ 9,520,147	\$ 736,646	\$ 11,674,382

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>
\$ 12,443,979	\$	\$	\$	\$	\$
159,939				483,456	75,590
1,858,185	64,301				90,306
403,216	28,375	118	1,456	33,627	12,813
231,017			34,100		
<u>15,096,336</u>	<u>92,676</u>	<u>118</u>	<u>35,556</u>	<u>517,083</u>	<u>178,709</u>
14,838,504				465,102	
			69,179		169,236
<u>3,627,932</u>					
<u>18,466,436</u>			<u>69,179</u>	<u>465,102</u>	<u>169,236</u>
(3,370,100)	92,676	118	(33,623)	51,981	9,473
(3,370,100)	92,676	118	(33,623)	51,981	9,473
9,652,451	1,016,121	4,441	77,763	1,272,448	448,535
<u>\$ 6,282,351</u>	<u>\$ 1,108,797</u>	<u>\$ 4,559</u>	<u>\$ 44,140</u>	<u>\$ 1,324,429</u>	<u>\$ 458,008</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Twelve Months Ended September 30, 2019

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		10,417		
Intergovernmental				
Earnings on investments	3,100	3,147	1,413	
Miscellaneous	49,391		275	25,147
Total Revenues	52,491	13,564	1,688	25,147
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	55,801			
Capital Outlay				
Total Expenditures	55,801			
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,310)	13,564	1,688	25,147
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(3,310)	13,564	1,688	25,147
Fund Balances, Beginning	111,204	115,023	53,379	161,630
Fund Balances, Ending	\$ 107,894	\$ 128,587	\$ 55,067	\$ 186,777

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
\$	\$	\$	\$	\$	\$
8,360				1,223,925	
13,231			70,000		
	133	486	6,000		66,690
					31,253
<u>21,591</u>	<u>133</u>	<u>486</u>	<u>76,000</u>	<u>1,223,925</u>	<u>97,943</u>
			55,292	877,843	
23,660		3,179			7,400
	170				
					88,954
<u>23,660</u>	<u>170</u>	<u>3,179</u>	<u>55,292</u>	<u>877,843</u>	<u>96,354</u>
(2,069)	(37)	(2,693)	20,708	346,082	1,589
(2,069)	(37)	(2,693)	20,708	346,082	1,589
42,770	4,840	18,443	184,404	3,090,799	61,921
<u>\$ 40,701</u>	<u>\$ 4,803</u>	<u>\$ 15,750</u>	<u>\$ 205,112</u>	<u>\$ 3,436,881</u>	<u>\$ 63,510</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Twelve Months Ended September 30, 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			1,411	
Intergovernmental		74,046		57,176
Earnings on investments	18,993	67,254		6,111
Miscellaneous	435,102	1,506,582		4,500
Total Revenues	454,095	1,647,882	1,411	67,787
Expenditures				
Current:				
General administration	296,249			
Financial administration				
Administration of justice		60,784		
Construction and maintenance		896		
Health and human services				
Public safety		1,016,400		10,316
Libraries and education				
Capital Outlay		34,660		
Total Expenditures	296,249	1,112,740		10,316
Excess (Deficiency) of Revenues Over (Under) Expenditures	157,846	535,142	1,411	57,471
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	157,846	535,142	1,411	57,471
Fund Balances, Beginning	681,202	2,191,567	17,196	198,895
Fund Balances, Ending	\$ 839,048	\$ 2,726,709	\$ 18,607	\$ 256,366

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
\$	\$	\$	\$	\$	\$
	25,382	2,419,247			85,075
	2,635				893
	2,950	23,479			
	<u>30,967</u>	<u>2,442,726</u>			<u>85,968</u>
	158,539	2,442,726			85,968
	<u>158,539</u>	<u>2,442,726</u>			<u>85,968</u>
	(127,572)				
	215,000				
	<u>215,000</u>				
	87,428				
	(38,166)				
<u>\$</u>	<u>\$ 49,262</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Twelve Months Ended September 30, 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			885,025	2,358,868
Intergovernmental	195,417	2,545,715		3,049,487
Earnings on investments				96,073
Miscellaneous			8,000	11,706
Total Revenues	<u>195,417</u>	<u>2,545,715</u>	<u>893,025</u>	<u>5,516,134</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	93,645	2,545,715	738,026	5,410,729
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				66,200
Total Expenditures	<u>93,645</u>	<u>2,545,715</u>	<u>738,026</u>	<u>5,476,929</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	101,772		154,999	39,205
Other Financing Sources (Uses)				
Transfers in				222,972
Transfers (out)				(262,177)
Total Other Financing Sources (Uses)				<u>(39,205)</u>
Net change in fund balances	101,772		154,999	
Fund Balances, Beginning		(26,515)	1,009,610	
Fund Balances, Ending	<u>\$ 101,772</u>	<u>\$ (26,515)</u>	<u>\$ 1,164,609</u>	<u>\$</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
\$	\$	\$ 29,122,713
		10,053,418
		12,472,764
		13,116,590
101		2,233,152
		2,757,016
<u>101</u>		<u>69,755,653</u>
5,152		1,234,536
		7,400
		24,431,207
		54,404,000
		2,670,444
		1,282,090
		55,801
		5,839,785
<u>5,152</u>		<u>89,925,263</u>
(5,051)		(20,169,610)
5,000		15,675,577
		(1,181,043)
<u>5,000</u>		<u>14,494,534</u>
(51)		(5,675,076)
2,291		61,629,745
<u>\$ 2,240</u>		<u>\$ 55,954,669</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Twelve Months Ended September 30, 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	\$ 16,678,734	\$ 168,299	101.0%
Fees and fines	6,974,081	6,974,081	7,265,773	291,692	104.2%
Intergovernmental	215,322	215,322	292,232	76,910	135.7%
Earnings on investments	300,000	300,000	540,718	240,718	180.2%
Miscellaneous	356,120	356,120	376,101	19,981	105.6%
Total Revenues	24,355,958	24,355,958	25,153,557	797,599	103.3%
Expenditures					
Current:					
Construction and maintenance	23,622,595	23,571,429	21,984,986	1,586,443	93.3%
Capital Outlay	1,133,000	1,184,166	1,105,422	78,744	93.4%
Total Expenditures	24,755,595	24,755,595	23,090,409	1,665,186	93.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(399,637)	(399,637)	2,063,148	2,462,785	
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)	2,361,148	2,760,785	
Net adjustment to reflect operations in accordance with GAAP (a)					
			(476,258)		
Fund balances, Beginning	9,789,492	9,789,492	9,789,492		
Fund balances, Ending	\$ 9,389,855	\$ 9,389,855	\$ 11,674,382	\$ 2,760,785	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 25,153,557	\$	\$ 25,153,557
Expenditures	23,090,409	476,258	23,566,667
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,063,148	(476,258)	1,586,890
Transfers in	298,000	-	298,000
Transfers out		-	
Total Other Financing Sources (Uses)	298,000		298,000
Net Changes in Fund Balances	2,361,148	(476,258)	1,884,890
Fund balances, Beginning			9,789,492
Fund balances, Ending			\$ 11,674,382

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Twelve Months Ended September 30, 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	\$ 12,443,979	\$ 21,464	100.2%
Fees and fines	222,596	222,596	159,939	(62,657)	71.9%
Intergovernmental	-	-	1,858,185	1,858,185	
Earnings on investments	250,000	250,000	403,216	153,216	161.3%
Miscellaneous	126,561	126,561	231,017	104,456	182.5%
Total Revenues	<u>13,021,672</u>	<u>13,021,672</u>	<u>15,096,336</u>	<u>2,074,664</u>	<u>115.9%</u>
Expenditures					
Current:					
Construction and maintenance	9,476,443	9,476,443	8,508,533	967,910	89.8%
Capital Outlay	<u>1,380,000</u>	<u>1,380,000</u>	<u>3,198,658</u>	<u>(1,818,658)</u>	<u>231.8%</u>
Total Expenditures	<u>10,856,443</u>	<u>10,856,443</u>	<u>11,707,191</u>	<u>(850,748)</u>	<u>107.8%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,165,229</u>	<u>2,165,229</u>	<u>3,389,145</u>	<u>1,223,916</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	3,389,145	1,223,916	
Net adjustment to reflect operations in accordance with GAAP (a)			(6,759,245)		
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>\$ 6,282,351</u>	<u>\$ 1,223,916</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	\$ 15,096,336	\$	\$ 15,096,336
Expenditures	<u>11,707,191</u>	<u>6,759,245</u>	<u>18,466,436</u>
Net Changes in Fund Balances	3,389,145	(6,759,245)	(3,370,100)
Fund balances, Beginning			9,652,451
Fund balances, Ending			<u>\$ 6,282,351</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Twelve Months Ended September 30, 2019

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 41,565,986	\$ 41,565,986	\$ 42,042,651	\$ 476,665	101.1%
Intergovernmental			6,070,735	6,070,735	
Earnings on investments	300,000	300,000	477,640	177,640	159.2%
Miscellaneous			1,047,048	1,047,048	
Total Revenues	<u>41,865,986</u>	<u>41,865,986</u>	<u>49,638,074</u>	<u>7,772,088</u>	<u>118.6%</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	17,478,945	22,226,012	(4,747,067)	127.2%
Total Expenditures	<u>39,910,950</u>	<u>40,088,945</u>	<u>50,297,012</u>	<u>(10,208,067)</u>	<u>125.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,955,036</u>	<u>1,777,041</u>	<u>(658,938)</u>	<u>(2,435,979)</u>	
Net change in fund balances- budgetary basis	1,955,036	1,777,041	(480,943)	(2,257,984)	
Fund balances, Beginning	10,984,264	10,984,264	10,984,264		
Fund balances, Ending	<u>\$ 12,939,300</u>	<u>\$ 12,761,305</u>	<u>\$ 10,503,321</u>	<u>\$ (2,257,984)</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
September 30, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 9,173,862	\$ 9,252,185	\$ 18,426,047
Due from other funds	5,072,475	875,653	5,948,128
Due from component units	8,003	1,829	9,832
Prepaid items		721,985	721,985
Other receivables	250,312	15,758	266,070
Total Current Assets	14,504,652	10,867,410	25,372,062
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	563,624		563,624
Total Capital Assets	563,624		563,624
Total Assets	15,068,276	10,867,410	25,935,686
Liabilities			
Current Liabilities:			
Benefits payable	4,486,978	3,713,887	8,200,865
Due to other funds	492,313	154,182	646,495
Total Current Liabilities	4,979,291	3,868,069	8,847,360
Total Liabilities	4,979,291	3,868,069	8,847,360
Net Position			
Interim Net Position	10,088,985	6,999,341	17,088,326
Total Net Position	\$ 10,088,985	\$ 6,999,341	\$ 17,088,326

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Twelve Months Ended September 30, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 46,196,432	\$ 7,106,600	\$ 53,303,032
Total Operating Revenues	<u>46,196,432</u>	<u>7,106,600</u>	<u>53,303,032</u>
Operating Expenses			
Current operations - general administration	1,136,799	1,124,089	2,260,888
Benefits provided	<u>46,832,601</u>	<u>3,625,309</u>	<u>50,457,910</u>
Total Operating Expenses	<u>47,969,400</u>	<u>4,749,398</u>	<u>52,718,798</u>
Operating Income (Loss)	(1,772,968)	2,357,202	584,234
Non-Operating Revenues			
Earnings on investments	<u>77,833</u>		<u>77,833</u>
Total Non-Operating Revenues	<u>77,833</u>		<u>77,833</u>
Change in Net Position	(1,695,135)	2,357,202	662,067
Net Position -Beginning	<u>11,784,120</u>	<u>4,642,139</u>	<u>16,426,259</u>
Net Position -Ending	<u>\$ 10,088,985</u>	<u>\$ 6,999,341</u>	<u>\$ 17,088,326</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Twelve Months Ended September 30, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 41,534,466	\$ 7,099,935	\$ 48,634,401
Payment of benefits	(44,896,661)	(3,184,260)	(48,080,921)
Payment of general administration expenses	(1,089,259)	(2,707,355)	(3,796,614)
Net Cash Provided (Used) by Operating Activities	<u>(4,451,454)</u>	<u>1,208,320</u>	<u>(3,243,134)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	77,833		77,833
Net Cash Provided by Investing Activities	<u>77,833</u>		<u>77,833</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(4,373,621)	1,208,320	(3,165,301)
Cash and Cash Equivalents, Beginning of Year	<u>13,547,483</u>	<u>8,043,865</u>	<u>21,591,348</u>
Cash and Cash Equivalents, Ending of Period	<u>\$ 9,173,862</u>	<u>\$ 9,252,185</u>	<u>\$ 18,426,047</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,772,968)	\$ 2,357,202	\$ 584,234
Adjustments to operations:			
Depreciation	24,465		24,465
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		(721,985)	(721,985)
(Increase) Decrease in due from other funds	(5,053,681)		(5,053,681)
(Increase) Decrease in other receivables	399,718	(4,836)	394,882
Increase (Decrease) in due to other funds	23,075	(861,281)	(838,206)
Total adjustments	<u>(2,678,486)</u>	<u>(1,148,882)</u>	<u>(3,827,368)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (4,451,454)</u>	<u>\$ 1,208,320</u>	<u>\$ (3,243,134)</u>



STATISTICAL SECTION

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

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

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

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

	Fiscal Year			
	2010	2011	2012	2013
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>Twelve Months Ended 9/30/19</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>1,137,302,872</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>\$ 1,137,302,872</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>\$ 1,137,302,872</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:				2,052,920
General administration				
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					Twelve Months
2014	2015	2016	2017	2018	Ended 9/30/19
\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 72,536,241
9,809,215	9,923,190	10,668,228	11,263,933	10,834,176	12,232,861
96,510,853	97,317,659	106,035,587	115,538,871	117,331,362	137,834,959
57,430,317	80,574,657	78,151,431	124,089,221	158,535,405	121,115,971
34,976,018	36,721,273	43,153,506	47,679,907	49,429,132	55,349,282
1,152,222	1,150,926	1,215,874	1,210,100	1,182,279	1,256,724
58,412,120	63,537,941	64,704,958	69,963,634	71,090,108	79,319,009
3,379,366	4,133,419	4,545,562	5,217,764	4,116,418	8,511,890
17,170,818	17,638,589	18,446,773	19,285,563	19,954,027	24,789,025
14,836,824	14,108,075	14,960,865	16,192,299	18,187,015	18,036,749
					(584,234)
<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>\$ 530,398,477</u>
\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,665,255
6,497,643	7,541,956	8,143,353	7,975,576	8,421,651	8,337,603
8,400,556	8,485,619	8,700,278	8,566,204	10,085,158	10,556,812
6,759,102	7,078,136	7,121,643	6,547,329	7,164,117	7,573,841
7,371,859	7,762,002	10,263,992	9,615,495	15,241,132	13,974,812
7,125,686	7,721,948	8,733,631	9,538,600	10,308,635	11,266,833
193,631	188,437	158,626	145,150	201,478	296,804
276,634	280,973	288,193	261,257	260,911	269,824
3,626,019	3,849,997	4,380,173	5,450,961	9,882,516	5,847,687
10,213,349	10,292,737	10,823,506	10,566,287	9,413,315	10,297,697
372,129	1,713,376	390,265	4,678,766	230,570	10,551,347
14,782,021	16,106,462	18,361,326	18,966,638	19,031,432	33,014,389
200	350	21,586			
3,932,646	4,427,337	3,994,478	3,760,913	5,118,910	5,382,041
100,286	346,283	98,583	95,821	104,711	230,444
69,806	104,658	46,068	62,278	78,841	56,933
					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	86,276,517
			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>\$ 219,669,574</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	\$ (199,176,192)	\$ (203,194,545)	\$ (212,398,577)	\$ (212,994,248)
Total primary government net (expense)/revenue	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</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	4,237,069	5,954,640	6,745,855	5,537,404
Special Item - Conveyance of property				
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>\$ 206,995,400</u>	<u>\$ 205,700,181</u>	<u>\$ 209,643,431</u>	<u>\$ 216,916,288</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>\$ 7,819,208</u>	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>

Fiscal Year					
2014	2015	2016	2017	2018	Twelve Months Ended 9/30/19
<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>\$ (310,728,903)</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>\$ (310,728,903)</u></u>
\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,282,700
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	10,053,418
880,712	904,359	1,761,994	3,460,544	7,033,371	8,001,396
4,373,699	7,138,231	7,520,474	8,503,412	8,301,082	7,548,480
					(7,312,434)
<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>327,573,560</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>\$ 327,573,560</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>\$ 16,844,657</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>\$ 16,844,657</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	Twelve Months Ended 9/30/19
\$	\$	\$	\$	\$	\$
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>65,082,199</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>\$ 65,082,199</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>89,356,793</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>\$ 89,356,793</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	Twelve Months Ended 9/30/19
\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,091
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	10,053,418
45,106,533	47,803,283	50,231,963	51,736,504	54,687,700	56,771,945
36,899,095	39,904,787	39,673,097	47,734,683	46,630,942	73,530,786
848,534	878,980	1,750,631	3,434,897	6,977,865	7,923,566
8,243,270	7,545,715	7,913,682	9,223,274	9,275,553	8,180,624
<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>465,853,430</u>
41,478,910	44,698,720	56,093,978	60,669,054	67,799,061	63,839,826
7,891,034	8,369,921	9,063,587	9,451,425	9,306,005	9,708,457
77,242,153	81,411,531	89,715,917	96,057,172	99,960,008	108,720,896
35,374,943	59,785,401	43,275,592	73,924,220	88,168,071	77,385,926
30,267,231	32,436,431	38,314,627	41,805,244	43,628,300	46,218,978
944,039	973,026	1,050,282	1,048,609	1,113,328	1,180,988
46,688,895	53,652,220	54,393,589	58,152,633	61,416,316	63,812,418
2,411,558	3,051,927	3,307,538	3,701,092	3,576,272	6,278,294
13,613,875	14,460,419	15,215,877	15,889,947	16,989,644	19,737,575
40,964,586	28,911,628	61,611,363	66,540,199	78,787,370	80,245,093
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>527,780,351</u>
(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,926,921)
11,771,144	13,517,505	13,780,670	19,734,628	14,559,002	16,513,644
(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,513,643)
	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>41,554,884</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>\$ (20,372,037)</u>
11.15%	9.40%	9.83%	10.04%	10.90%	11.24%