

MONTHLY FINANCIAL REPORT
For One Month Ended October 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

Robert Ed Sturdivant
County Auditor

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

May 21, 2020

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

Gentlemen:

The Monthly Unaudited Financial Report for the one month ending October 31, 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
October 31, 2019

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 149,530,427	\$ 129,674,514
Investments		13,347,887
Receivables:		
Taxes, net	337,006,306	
Grants	24,008,886	
Fees and fines	37,076,011	
Other	5,946,217	671,783
Prepaid items	24,671	
Due from component units	2,847,614	
Capital assets, not being depreciated	527,607,457	39,541,543
Capital assets, net of accumulated depreciation	1,508,291,731	372,191,005
Total Assets	2,592,339,320	555,426,732
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	14,045,942	
Retainage payable	4,118,094	22,069
Accrued interest payable	1,946,878	1,519,773
Unearned revenues	329,772,763	
Due to primary government		2,847,613
Due to other governments	986,800	
Long-term Liabilities		
Long-term liabilities due within one-year	32,120,721	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	1,612,180,841	432,315,254
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	1,128,191,057	130,912,444
Total Net Position	\$1,128,191,057	\$ 130,912,444

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 2,874,057	\$ 630,580	\$ 733,055	\$
Financial administration	621,477	666		
Administration of justice	6,169,318	869,318	3,834,622	
Construction and maintenance	3,070,628	56,360	64,307	1,996,273
Health and human services	2,177,237	591,929	637,402	
Cooperative services	48,034			
Public safety	3,595,461	822,821	197,028	
Park and recreation	441,060	14,550		
Libraries and education	1,165,956	18,789	306	
Capital outlay, interim financial activity	(192,339)			
Internal Service Fund, interim activity	1,449,151			
Interest on long-term debt	32,886			
Total Primary Government	\$ 21,452,926	\$ 3,005,013	\$ 5,466,720	\$ 1,996,273
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	670,889			
FB Grand Parkway Toll Road Authority	409,325			
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation				
Total Component Units	\$ 1,080,214	\$	\$	\$

General revenues:

Property taxes, penalties, and interest

Sales taxes

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position

Net Position, Beginning

Net Position, Ending

* Unavailable as of issuance of this report.

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

Primary Government	Component Units
Governmental Activities	
\$ (1,510,422)	
(620,811)	
(1,465,378)	
(953,688)	
(947,906)	
(48,034)	
(2,575,612)	
(426,510)	
(1,146,861)	
192,339	
(1,449,151)	
(32,886)	
<u>(10,984,920)</u>	
	\$
	(670,889)
	(409,325)
	<u>(1,080,214)</u>
163,920	
27,196	
881,156	221,285
800,835	
<u>1,873,107</u>	<u>221,285</u>
(9,111,813)	(858,929)
<u>1,137,302,870</u>	<u>131,771,373</u>
<u>\$ 1,128,191,057</u>	<u>\$ 130,912,444</u>

FORT BEND COUNTY, TEXAS

UNAUDITED BALANCE SHEET

GOVERNMENTAL FUNDS

October 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	\$ 14,839,109	\$ 9,990,685	\$ 23,462,988	\$ 78,199,483	\$ 126,492,265
Taxes receivable, net	256,740,684	53,895,705		24,148,596	334,784,985
Grants receivable	23,483,879			525,007	24,008,886
Fines and fees receivable	37,076,011				37,076,011
Other receivables	4,953,827	2,214,077	32,628	967,006	8,167,538
Due from other funds	5,258,031		3,701,838	24,087	8,983,956
Due from component units	2,847,614				2,847,614
Prepaid items	24,671				24,671
Total Assets	<u>\$ 345,223,826</u>	<u>\$ 66,100,467</u>	<u>\$ 27,197,454</u>	<u>\$ 103,864,179</u>	<u>\$ 542,385,926</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 5,845,077	\$	\$	\$	\$ 5,845,077
Retainage payable	1,683,497		2,253,447	181,151	4,118,095
Due to other funds			2,096,824	7,132,830	9,229,654
Due to other governments	815,229			171,572	986,801
Deferred revenue	821,226	2,214,077			3,035,303
Total Liabilities	<u>9,165,029</u>	<u>2,214,077</u>	<u>4,350,271</u>	<u>7,485,553</u>	<u>23,214,930</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	256,740,684	53,895,705		23,123,848	333,760,237
Unavailable revenue-other	37,076,011				37,076,011
Total Deferred Inflows of Resources	<u>293,816,695</u>	<u>53,895,705</u>	<u></u>	<u>23,123,848</u>	<u>370,836,248</u>
Fund Balances:					
Interim Fund Balance	42,242,102	9,990,685	22,847,183	73,254,778	148,334,748
Total Fund Balances	<u>42,242,102</u>	<u>9,990,685</u>	<u>22,847,183</u>	<u>73,254,778</u>	<u>148,334,748</u>
Total Liabilities and Fund Balances	<u>\$ 345,223,826</u>	<u>\$ 66,100,467</u>	<u>\$ 27,197,454</u>	<u>\$ 103,864,179</u>	<u>\$ 542,385,926</u>

FORT BEND COUNTY, TEXAS

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

For the One Month Ended October 31, 2019

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 125,080	\$ 26,615	\$	\$ 12,224	\$ 163,919
Taxes - Sales				27,196	27,196
Fees and fines	2,539,642			465,367	3,005,009
Intergovernmental	3,495,918			3,966,766	7,462,684
Earnings on investments	143,276	20,635	50,318	661,526	875,755
Miscellaneous	377,309		12,450	661,415	1,051,174
Total Revenues	6,681,225	47,250	62,768	5,794,494	12,585,737
Expenditures					
Current:					
General administration	2,575,084			42,819	2,617,903
Financial administration	596,071				596,071
Administration of justice	4,210,448			1,175,345	5,385,793
Construction and maintenance	165,214		230	2,155,810	2,321,254
Health and human services	1,708,623			237,669	1,946,292
Cooperative services	41,738				41,738
Public safety	3,273,289			37,117	3,310,406
Parks and recreation	259,938		10,198		270,136
Libraries and education	1,003,933			25	1,003,958
Capital Outlay	517,088		103,959	15,500	636,547
Debt Service:					
Principal		527,000			527,000
Interest and fiscal charges		32,886			32,886
Total Expenditures	14,351,426	559,886	114,387	3,664,285	18,689,984
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,670,201)	(512,636)	(51,619)	2,130,209	(6,104,247)
Other Financing Sources (Uses)					
Transfers in				15,169,898	15,169,898
Transfers (out)	(15,169,898)				(15,169,898)
Total Other Financing Sources (Uses)	(15,169,898)			15,169,898	
Net Change in Fund Balances	(22,840,099)	(512,636)	(51,619)	17,300,107	(6,104,247)
Fund Balances, Beginning	65,082,201	10,503,321	22,898,802	55,954,671	154,438,995
Fund Balances, Ending	\$ 42,242,102	\$ 9,990,685	\$ 22,847,183	\$ 73,254,778	\$ 148,334,748

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITIOIN
PROPRIETARY FUNDS
October 31, 2019

	Governmental Activities
	Internal Service Funds
	<hr/> <hr/>
Assets	
Current Assets:	
Cash and cash equivalents	\$ 23,038,162
Due from other funds	467,043
Prepaid items	
Total Current Assets	<hr/> 23,505,205 <hr/>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	561,585
Total Capital Assets	<hr/> 561,585 <hr/>
Total Assets	<hr/> 24,066,790 <hr/>
Liabilities	
Current Liabilities:	
Benefits payable	8,200,865
Due to other funds	221,345
Total Current Liabilities	<hr/> 8,422,210 <hr/>
Total Liabilities	<hr/> 8,422,210 <hr/>
Net Position	
Interim Net Position	15,644,580
Total Net Position	<hr/> \$ 15,644,580 <hr/> <hr/>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the One Month Ended October 31, 2019

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 3,425,536
Total Operating Revenues	<u>3,425,536</u>
Operating Expenses	
Current operations - general administration	65,627
Benefits provided	4,809,059
Total Operating Expenses	<u>4,874,686</u>
Operating Income (Loss)	(1,449,150)
Non-Operating Revenues	
Earnings on investments	5,405
Total Non-Operating Revenues	<u>5,405</u>
Change in Net Position	(1,443,745)
Net Position -Beginning	<u>17,088,325</u>
Net Position -Ending	<u><u>\$ 15,644,580</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the One Month Ended October 31, 2019

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 8,385,113
Payment of benefits	(4,809,059)
Payment of general administration expenses	1,030,657
Net Cash Provided (Used) by Operating Activities	<u>4,606,711</u>
Cash Flows from Investing Activities	
Interest earned on investments	5,405
Net Cash Provided by Investing Activities	<u>5,405</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,612,116
Cash and Cash Equivalents, Beginning of Year	<u>18,426,047</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 23,038,163</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (1,449,150)
Adjustments to operations:	
Depreciation	2,039
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	721,985
(Increase) Decrease in due from other funds	4,683,675
(Increase) Decrease in other receivables	266,070
Increase (Decrease) in due to other funds	372,260
Total adjustments	<u>6,055,861</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 4,606,711</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 42,879,318
Investments	
Miscellaneous receivables	246,640
Total Assets	<u>\$ 43,125,958</u>
Liabilities	
Due to other governments	<u>\$ 43,125,958</u>
Total Liabilities	<u>\$ 43,125,958</u>



FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF NET POSITION (DEFICIT)

COMPONENT UNITS

October 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	\$ 8,254	\$ 95,835,173	\$ 33,764,677	\$	\$ 66,410	\$ 129,674,514
Investments		13,347,887				13,347,887
Miscellaneous receivables		328,556	343,227			671,783
Capital assets, not being depreciated		33,920,672	5,620,871			39,541,543
Capital assets, net of accumulated depreciation		224,378,165	147,812,840			372,191,005
Total Assets	8,254	367,810,453	187,541,615		66,410	555,426,732
Deferred Outflows of Resources						
Deferred charges - debt refunding		7,800,966				7,800,966
Total Deferred Outflows of Resources		7,800,966				7,800,966
Liabilities and Net Assets						
Liabilities						
Due to primary government		1,915,194	932,419			2,847,613
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		260,815,093	171,500,161			432,315,254
Net Position (Deficit)						
Interim Net Position	8,255	114,796,325	16,041,454		66,410	130,912,444
Total Net Position (Deficit)	\$ 8,255	\$ 114,796,325	\$ 16,041,454	\$	\$ 66,410	\$ 130,912,444

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the One Month Ended October 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	670,889		
Interest on long-term debt			
Total Fort Bend County Toll Road Authority	670,889		
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	409,325		
Interest on long-term debt			
Total Fort Bend Grand Parkway Toll Road Authority	409,325		
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration			
Total Fort Bend County Industrial Development Corporation			
Total Component Units	\$ 1,080,214	\$	\$

General Revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

Net (Expense) Revenue and Changes in Net Position

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
\$	\$	\$	\$	\$	\$
	(670,889)				(670,889)
	(670,889)				(670,889)
		(409,325)			(409,325)
		(409,325)			(409,325)
	(670,889)	(409,325)			(1,080,214)
16	162,594	58,547		128	221,285
16	162,594	58,547		128	221,285
16	(508,295)	(350,778)		128	(858,929)
8,239	115,304,620	16,392,232		66,282	131,771,373
\$ 8,255	\$ 114,796,325	\$ 16,041,454	\$	\$ 66,410	\$ 130,912,444



Required Supplementary Information

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 241,705,904	\$ 241,705,904	\$ 121,542	\$ (241,584,362)	0.1%
Fees and fines	33,958,933	33,958,933	1,779,738	(32,179,195)	5.2%
Intergovernmental	7,359,942	7,359,942	879,160	(6,480,782)	11.9%
Earnings on investments	4,530,795	4,530,795	143,276	(4,387,519)	3.2%
Miscellaneous	2,898,816	2,898,816	319,207	(2,579,609)	11.0%
Total Revenues	290,454,390	290,454,390	3,242,923	(287,211,467)	1.1%
Expenditures					
Current:					
General administration	58,148,059	58,315,259	2,307,494	56,007,765	4.0%
Financial administration	10,121,762	10,121,762	596,071	9,525,692	5.9%
Administration of justice	83,227,428	83,260,228	4,063,077	79,197,151	4.9%
Construction and maintenance	3,746,831	3,746,831	165,214	3,581,616	4.4%
Health and human services	32,942,395	32,940,395	1,421,806	31,518,590	4.3%
Cooperative services	1,167,724	1,167,724	41,738	1,125,986	3.6%
Public safety	54,013,919	54,013,919	2,614,755	51,399,165	4.8%
Parks and recreation	3,721,235	3,721,235	259,938	3,461,297	7.0%
Libraries and education	19,136,549	19,136,549	1,003,933	18,132,616	5.2%
Capital Outlay	1,580,609	1,382,609	10,155	1,372,454	0.7%
Total Expenditures	267,806,511	267,806,511	12,484,180	255,322,331	4.7%
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,647,879	22,647,879	(9,241,257)	(31,889,136)	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(15,447,898)	(15,447,898)	(15,169,898)	278,000	
Total Other Financing Sources (Uses)	(15,447,898)	(15,447,898)	(15,169,898)	278,000	
Net change in fund balances- budgetary basis	7,199,981	7,199,981	(24,411,155)	(31,611,136)	
Net adjustment to reflect operations in accordance with GAAP (a)					
			1,571,057		
Fund Balances, Beginning	65,082,201	65,082,201	65,082,201		
Fund Balances, Ending	\$ 72,282,182	\$ 72,282,182	\$ 42,242,102	\$ (31,611,136)	

(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	\$ 3,242,923	\$ 3,438,303	\$ 6,681,226
Expenditures	12,484,180	1,867,246	14,351,426
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,241,257)	1,571,057	(7,670,201)
Transfers in			
Transfers out	(15,169,898)		(15,169,898)
Total Other Financing Sources (Uses)	(15,169,898)		(15,169,898)
Net Changes in Fund Balances	(24,411,155)	1,571,057	(22,840,099)
Fund Balances, Beginning			65,082,201
Fund Balances, Ending			\$ 42,242,102



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
October 31, 2019

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 14,207,874	\$ 9,537,796	\$ 15,491,765	\$ 10,208,300
Taxes receivable, net	1,024,748			12,067,174
Grants receivable			9,255	
Other receivables			19,284	477,409
Due from other funds				
Total Assets	\$ 15,232,622	\$ 9,537,796	\$ 15,520,304	\$ 22,752,883
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	256,446		352,526	213,984
Due to other governments				
Total Liabilities	256,446		352,526	213,984
Deferred Inflows of Resources				
Unavailable revenue-property taxes				12,067,174
Total Deferred Inflows of Resources				12,067,174
Fund Balances:				
Interim Fund Balance	14,976,176	9,537,796	15,167,778	10,471,725
Total Fund Balances	14,976,176	9,537,796	15,167,778	10,471,725
Total Liabilities and Fund Balances	\$ 15,232,622	\$ 9,537,796	\$ 15,520,304	\$ 22,752,883

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 11,772,114 11,056,674 390,864	\$ 1,175,292	\$ 4,567	\$ 40,766	\$ 1,310,401 37,462	\$ 458,844 160
<u>\$ 23,219,652</u>	<u>\$ 1,175,292</u>	<u>\$ 4,567</u>	<u>\$ 40,766</u>	<u>\$ 1,347,863</u>	<u>\$ 459,004</u>
\$ 181,151 6,041,212	\$	\$	\$ 10,907	\$ 9,206	\$ 1,365
<u>6,222,363</u>	<u></u>	<u></u>	<u>10,907</u>	<u>9,206</u>	<u>1,365</u>
<u>11,056,674</u> <u>11,056,674</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
5,940,615 5,940,615	1,175,292 1,175,292	4,567 4,567	29,859 29,859	1,338,657 1,338,657	457,639 457,639
<u>\$ 23,219,652</u>	<u>\$ 1,175,292</u>	<u>\$ 4,567</u>	<u>\$ 40,766</u>	<u>\$ 1,347,863</u>	<u>\$ 459,004</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 108,472	\$ 128,830	\$ 55,172	\$ 188,511
Taxes receivable, net				
Grants receivable				
Other receivables		894		
Due from other funds				
Total Assets	<u>\$ 108,472</u>	<u>\$ 129,724</u>	<u>\$ 55,172</u>	<u>\$ 188,511</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	91			
Due to other governments				
Total Liabilities	<u>91</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	<u>108,381</u>	<u>129,724</u>	<u>55,172</u>	<u>188,511</u>
Total Fund Balances	<u>108,381</u>	<u>129,724</u>	<u>55,172</u>	<u>188,511</u>
Total Liabilities and Fund Balances	<u>\$ 108,472</u>	<u>\$ 129,724</u>	<u>\$ 55,172</u>	<u>\$ 188,511</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
\$ 41,642	\$ 4,812	\$ 15,709	\$ 285,577	\$ 3,418,829	\$ 63,619
105				117,268	
<u>\$ 41,747</u>	<u>\$ 4,812</u>	<u>\$ 15,709</u>	<u>\$ 285,577</u>	<u>\$ 3,536,097</u>	<u>\$ 63,619</u>
\$ 2,305	\$	\$	\$	\$ 12,124	\$
<u>2,305</u>				<u>12,124</u>	
<u>39,442</u>	<u>4,812</u>	<u>15,709</u>	<u>285,577</u>	<u>3,523,973</u>	<u>63,619</u>
<u>39,442</u>	<u>4,812</u>	<u>15,709</u>	<u>285,577</u>	<u>3,523,973</u>	<u>63,619</u>
<u>\$ 41,747</u>	<u>\$ 4,812</u>	<u>\$ 15,709</u>	<u>\$ 285,577</u>	<u>\$ 3,536,097</u>	<u>\$ 63,619</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 804,105	\$ 2,717,824	\$ 18,607	\$ 257,524
Taxes receivable, net				
Grants receivable				
Other receivables	54,566		10	
Due from other funds				
Total Assets	<u>\$ 858,671</u>	<u>\$ 2,717,824</u>	<u>\$ 18,617</u>	<u>\$ 257,524</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	26,662	35,334		669
Due to other governments				
Total Liabilities	<u>26,662</u>	<u>35,334</u>		<u>669</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	<u>832,009</u>	<u>2,682,490</u>	<u>18,617</u>	<u>256,855</u>
Total Fund Balances	<u>832,009</u>	<u>2,682,490</u>	<u>18,617</u>	<u>256,855</u>
Total Liabilities and Fund Balances	<u>\$ 858,671</u>	<u>\$ 2,717,824</u>	<u>\$ 18,617</u>	<u>\$ 257,524</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	\$ 5,654	\$ 1,120,479	\$ 5,802	\$ 318,937	\$ 56,996
	15,276	109,612			
	23,637				
<u>\$ 409,347</u>	<u>\$ 44,567</u>	<u>\$ 1,230,091</u>	<u>\$ 5,802</u>	<u>\$ 318,937</u>	<u>\$ 56,996</u>
\$	\$	\$ 21,944	\$	\$	\$ 4,069
		21,944			4,069
409,347	44,567	1,208,147	5,802	318,937	52,927
409,347	44,567	1,208,147	5,802	318,937	52,927
<u>\$ 409,347</u>	<u>\$ 44,567</u>	<u>\$ 1,230,091</u>	<u>\$ 5,802</u>	<u>\$ 318,937</u>	<u>\$ 56,996</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
October 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	\$ 99,613	\$ 470,807	\$ 1,142,622	\$ 2,250,030
Taxes receivable, net				
Grants receivable				
Other receivables			70,941	188,907
Due from other funds			450	
Total Assets	\$ 99,613	\$ 470,807	\$ 1,214,013	\$ 2,438,937
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	933	87,111		55,942
Due to other governments				171,572
Total Liabilities	933	87,111		227,514
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	98,680	383,696	1,214,013	2,211,423
Total Fund Balances	98,680	383,696	1,214,013	2,211,423
Total Liabilities and Fund Balances	\$ 99,613	\$ 470,807	\$ 1,214,013	\$ 2,438,937

* 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
\$ 2,244	\$	\$ 78,199,483
		24,148,596
		525,007
		967,006
		24,087
<u>\$ 2,244</u>	<u>\$</u>	<u>\$ 103,864,179</u>
\$	\$	\$ 181,151
		7,132,830
		171,572
		<u>7,485,553</u>
		23,123,848
		<u>23,123,848</u>
<u>2,244</u>		<u>73,254,778</u>
<u>2,244</u>		<u>73,254,778</u>
<u>\$ 2,244</u>	<u>\$</u>	<u>\$ 103,864,179</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 5,661
Taxes, sales	27,196			
Fees and fines				49,119
Intergovernmental			20,976	
Earnings on investments	27,425	17,649	20,654	20,658
Miscellaneous			920	2,725
Total Revenues	54,621	17,649	42,550	78,163
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			781,316	
Construction and maintenance	502,475			1,280,820
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	502,475		781,316	1,280,820
Excess (Deficiency) of Revenues Over (Under) Expenditures	(447,854)	17,649	(738,766)	(1,202,657)
Other Financing Sources (Uses)				
Transfers in			15,169,898	
Transfers (out)				
Total Other Financing Sources (Uses)			15,169,898	
Net change in fund balances	(447,854)	17,649	14,431,132	(1,202,657)
Fund Balances, Beginning	15,424,030	9,520,147	736,646	11,674,382
Fund Balances, Ending	\$ 14,976,176	\$ 9,537,796	\$ 15,167,778	\$ 10,471,725

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>
\$ 6,563	\$	\$	\$	\$	\$
	64,306			37,462	160
24,216	2,189	8	83	2,501	875
<u>30,779</u>	<u>66,495</u>	<u>8</u>	<u>83</u>	<u>39,963</u>	<u>1,035</u>
372,515				25,736	
			14,364		1,404
<u>372,515</u>			<u>14,364</u>	<u>25,736</u>	<u>1,404</u>
(341,736)	66,495	8	(14,281)	14,227	(369)
(341,736)	66,495	8	(14,281)	14,227	(369)
6,282,351	1,108,797	4,559	44,140	1,324,430	458,008
<u>\$ 5,940,615</u>	<u>\$ 1,175,292</u>	<u>\$ 4,567</u>	<u>\$ 29,859</u>	<u>\$ 1,338,657</u>	<u>\$ 457,639</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		893		
Intergovernmental				
Earnings on investments	206	244	105	
Miscellaneous	306			1,734
Total Revenues	512	1,137	105	1,734
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	25			
Capital Outlay				
Total Expenditures	25			
Excess (Deficiency) of Revenues Over (Under) Expenditures	487	1,137	105	1,734
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	487	1,137	105	1,734
Fund Balances, Beginning	107,894	128,587	55,067	186,777
Fund Balances, Ending	\$ 108,381	\$ 129,724	\$ 55,172	\$ 188,511

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>
\$	\$	\$	\$	\$	\$
735				117,268	
	9	31	84,000 542		108
<u>735</u>	<u>9</u>	<u>31</u>	<u>84,542</u>	<u>117,268</u>	<u>108</u>
			4,077	30,176	
1,995		72			
<u>1,995</u>	<u></u>	<u>72</u>	<u>4,077</u>	<u>30,176</u>	<u></u>
(1,260)	9	(41)	80,465	87,092	108
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
(1,260)	9	(41)	80,465	87,092	108
40,702	4,803	15,750	205,112	3,436,881	63,511
<u>\$ 39,442</u>	<u>\$ 4,812</u>	<u>\$ 15,709</u>	<u>\$ 285,577</u>	<u>\$ 3,523,973</u>	<u>\$ 63,619</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 31, 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			10	
Intergovernmental				
Earnings on investments	1,528	5,031		489
Miscellaneous				
Total Revenues	<u>1,528</u>	<u>5,031</u>	<u>10</u>	<u>489</u>
Expenditures				
Current:				
General administration	8,566			
Financial administration				
Administration of justice		2,106		
Construction and maintenance				
Health and human services				
Public safety		31,644		
Libraries and education				
Capital Outlay		<u>15,500</u>		
Total Expenditures	<u>8,566</u>	<u>49,250</u>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,038)	(44,219)	10	489
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(7,038)	(44,219)	10	489
Fund Balances, Beginning	839,047	2,726,709	18,607	256,366
Fund Balances, Ending	<u>\$ 832,009</u>	<u>\$ 2,682,490</u>	<u>\$ 18,617</u>	<u>\$ 256,855</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	11	261,217	400	305,196	56,929
	200	515,329	5,402	13,741	67
<u>409,347</u>	<u>211</u>	<u>1,426,546</u>	<u>5,802</u>	<u>318,937</u>	<u>56,996</u>
	4,906	218,399			4,069
	<u>4,906</u>	<u>218,399</u>			<u>4,069</u>
409,347	(4,695)	1,208,147	5,802	318,937	52,927
<u>409,347</u>	<u>(4,695)</u>	<u>1,208,147</u>	<u>5,802</u>	<u>318,937</u>	<u>52,927</u>
<u>\$ 409,347</u>	<u>\$ 44,567</u>	<u>\$ 1,208,147</u>	<u>\$ 5,802</u>	<u>\$ 318,937</u>	<u>\$ 52,927</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 31, 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			70,941	188,779
Intergovernmental		509,590		2,255,205
Earnings on investments				7,423
Miscellaneous				128
Total Revenues		509,590	70,941	2,451,535
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	3,092	99,379	21,537	240,112
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	3,092	99,379	21,537	240,112
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,092)	410,211	49,404	2,211,423
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(3,092)	410,211	49,404	2,211,423
Fund Balances, Beginning	101,772	(26,515)	1,164,609	
Fund Balances, Ending	\$ 98,680	\$ 383,696	\$ 1,214,013	\$ 2,211,423

* 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
\$	\$	\$ 12,224
		27,196
		465,367
		3,966,766
4		661,526
		661,415
<u>4</u>		<u>5,794,494</u>
		42,819
		1,175,345
		2,155,810
		237,669
		37,117
		25
		15,500
		<u>3,664,285</u>
4		2,130,209
		15,169,898
		<u>15,169,898</u>
4		17,300,107
2,240		55,954,671
<u>\$ 2,244</u>		<u>\$ 73,254,778</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the One Month Ended October 31, 2019

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 11,358,684	\$ 11,358,684	\$ 5,661	\$ (11,353,023)	0.0%
Fees and fines	7,372,125	7,372,125	49,119	(7,323,006)	0.7%
Intergovernmental	146,351	146,351		(146,351)	0.0%
Earnings on investments	474,293	474,293	20,658	(453,635)	4.4%
Miscellaneous	358,517	358,517	2,725	(355,792)	0.8%
Total Revenues	19,709,970	19,709,970	78,164	(19,631,806)	0.4%
Expenditures					
Current:					
Construction and maintenance	23,615,338	23,615,338	1,280,821	22,334,517	5.4%
Capital Outlay	-	-			#DIV/0!
Total Expenditures	23,615,338	23,615,338	1,280,821	22,334,517	5.4%
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(3,905,368)	(3,905,368)	(1,202,657)	2,702,711	
Other Financing Sources (Uses)					
Transfers in					
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis					
	(3,905,368)	(3,905,368)	(1,202,657)	2,702,711	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	11,674,382	11,674,382	11,674,382		
Fund balances, Ending	\$ 7,769,014	\$ 7,769,014	\$ 10,471,725	\$ 2,702,711	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 78,164	\$	\$ 78,164
Expenditures	1,280,821		1,280,821
Net Changes in Fund Balances	(1,202,657)		(1,202,657)
Fund balances, Beginning			11,674,382
Fund balances, Ending			\$ 10,471,725

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the One Month Ended October 31, 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	\$ 9,460,979	\$ 9,460,979	\$ 6,563	\$ (9,454,416)	0.1%
Fees and fines	12,070	12,070		(12,070)	0.0%
Intergovernmental	-	-	-		
Earnings on investments	376,324	376,324	24,216	(352,108)	6.4%
Miscellaneous	254,971	254,971		(254,971)	0.0%
Total Revenues	<u>10,104,344</u>	<u>10,104,344</u>	<u>30,779</u>	<u>(10,073,565)</u>	<u>0.3%</u>
Expenditures					
Current:					
Construction and maintenance	9,757,365	9,757,365	372,515	9,384,850	3.8%
Capital Outlay	-	-			#DIV/0!
Total Expenditures	<u>9,757,365</u>	<u>9,757,365</u>	<u>372,515</u>	<u>9,384,850</u>	<u>3.8%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>346,979</u>	<u>346,979</u>	<u>(341,736)</u>	<u>(688,715)</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>		<u>1,000,000</u>	
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>(1,000,000)</u>		<u>1,000,000</u>	
Net change in fund balances- budgetary basis	(653,021)	(653,021)	(341,736)	311,285	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	6,282,351	6,282,351	6,282,351		
Fund balances, Ending	<u>\$ 5,629,330</u>	<u>\$ 5,629,330</u>	<u>\$ 5,940,615</u>	<u>\$ 311,285</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	\$ 30,779	\$	\$ 30,779
Expenditures	<u>372,515</u>	<u>-</u>	<u>372,515</u>
Net Changes in Fund Balances	(341,736)		(341,736)
Fund balances, Beginning			<u>6,282,351</u>
Fund balances, Ending			<u>\$ 5,940,615</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 52,850,479	\$ 52,850,479	\$ 26,615	\$ (52,823,864)	0.1%
Intergovernmental			-		
Earnings on investments	588,796	588,796	20,635	(568,161)	3.5%
Miscellaneous			-		
Total Revenues	<u>53,439,275</u>	<u>53,439,275</u>	<u>47,250</u>	<u>(53,392,025)</u>	<u>0.1%</u>
Expenditures					
Current:					
Principal	32,383,566	32,383,566	527,000	31,856,566	1.6%
Interest and fiscal charges	20,909,825	20,909,825	32,886	20,876,939	0.2%
Total Expenditures	<u>53,293,391</u>	<u>53,293,391</u>	<u>559,886</u>	<u>52,733,505</u>	<u>1.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>145,884</u>	<u>145,884</u>	<u>(512,636)</u>	<u>(658,520)</u>	
Net change in fund balances- budgetary basis	145,884	145,884	(512,636)	(658,520)	
Fund balances, Beginning	<u>10,503,321</u>	<u>10,503,321</u>	<u>10,503,321</u>		
Fund balances, Ending	<u>\$ 10,649,205</u>	<u>\$ 10,649,205</u>	<u>\$ 9,990,685</u>	<u>\$ (658,520)</u>	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 12,786,287	\$ 10,251,875	\$ 23,038,162
Due from other funds	388,800	78,243	467,043
Total Current Assets	<u>13,175,087</u>	<u>10,330,118</u>	<u>23,505,205</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	561,585		561,585
Total Capital Assets	<u>561,585</u>		<u>561,585</u>
Total Assets	<u>13,736,672</u>	<u>10,330,118</u>	<u>24,066,790</u>
Liabilities			
Current Liabilities:			
Benefits payable	4,486,978	3,713,887	8,200,865
Due to other funds	151,614	69,731	221,345
Total Current Liabilities	<u>4,638,592</u>	<u>3,783,618</u>	<u>8,422,210</u>
Total Liabilities	<u>4,638,592</u>	<u>3,783,618</u>	<u>8,422,210</u>
Net Position			
Interim Net Position	9,098,080	6,546,500	15,644,580
Total Net Position	<u>\$ 9,098,080</u>	<u>\$ 6,546,500</u>	<u>\$ 15,644,580</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 2,878,129	\$ 547,407	\$ 3,425,536
Total Operating Revenues	<u>2,878,129</u>	<u>547,407</u>	<u>3,425,536</u>
Operating Expenses			
Current operations - general administration	16,640	48,987	65,627
Benefits provided	<u>3,857,798</u>	<u>951,261</u>	<u>4,809,059</u>
Total Operating Expenses	<u>3,874,438</u>	<u>1,000,248</u>	<u>4,874,686</u>
Operating Income (Loss)	(996,309)	(452,841)	(1,449,150)
Non-Operating Revenues			
Earnings on investments	<u>5,405</u>	<u> </u>	<u>5,405</u>
Total Non-Operating Revenues	<u>5,405</u>	<u> </u>	<u>5,405</u>
Change in Net Position	(990,904)	(452,841)	(1,443,745)
Net Position -Beginning	<u>10,088,984</u>	<u>6,999,341</u>	<u>17,088,325</u>
Net Position -Ending	<u>\$ 9,098,080</u>	<u>\$ 6,546,500</u>	<u>\$ 15,644,580</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 7,820,119	\$ 564,994	\$ 8,385,113
Payment of benefits	(3,857,798)	(951,261)	(4,809,059)
Payment of general administration expenses	(355,300)	1,385,957	1,030,657
Net Cash Provided (Used) by Operating Activities	<u>3,607,021</u>	<u>999,690</u>	<u>4,606,711</u>
Cash Flows from Investing Activities:			
Interest earned on investments	5,405		5,405
Net Cash Provided by Investing Activities	<u>5,405</u>		<u>5,405</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,612,426	999,690	4,612,116
Cash and Cash Equivalents, Beginning of Year	<u>9,173,862</u>	<u>9,252,185</u>	<u>18,426,047</u>
Cash and Cash Equivalents, Ending of Period	<u><u>\$ 12,786,287</u></u>	<u><u>\$ 10,251,875</u></u>	<u><u>\$ 23,038,163</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (996,309)	\$ (452,841)	\$ (1,449,150)
Adjustments to operations:			
Depreciation	2,039		2,039
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		721,985	721,985
(Increase) Decrease in due from other funds	4,683,675		4,683,675
(Increase) Decrease in due from component units	8,003	1,829	9,832
(Increase) Decrease in other receivables	250,312	15,758	266,070
Increase (Decrease) in due to other funds	(340,699)	712,959	372,260
Total adjustments	<u>4,603,330</u>	<u>1,452,531</u>	<u>6,055,861</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 3,607,021</u></u>	<u><u>\$ 999,690</u></u>	<u><u>\$ 4,606,711</u></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			
	2011	2012	2013	2014
Governmental activities				
Invested in capital assets, net of related debt	\$ 742,381,602	\$ 778,060,953	\$ 808,054,656	\$ 751,094,000
Restricted	34,045,913	25,297,612	26,557,346	33,701,957
Unrestricted	(58,294,310)	(87,762,987)	(118,726,937)	(173,039,698)
Interim Net Position				
Total governmental activities net position	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>
Primary Government:				
Total primary government net position	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>

Fiscal Year

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>One Month Ended 10/31/19</u>
\$1,237,335,552	\$1,359,940,461	\$ 1,414,937,836	\$1,429,202,714	\$ 1,501,290,567	\$
45,671,162	51,713,877	69,185,967	75,145,128	69,197,307	
(170,725,099)	(199,645,451)	(227,177,418)	(383,995,977)	(432,982,709)	
					<u>1,128,191,057</u>
<u>\$1,112,281,615</u>	<u>\$1,212,008,887</u>	<u>\$ 1,256,946,385</u>	<u>\$1,120,351,865</u>	<u>\$ 1,137,505,165</u>	<u>\$ 1,128,191,057</u>
<u>\$1,112,281,615</u>	<u>\$1,212,008,887</u>	<u>\$ 1,256,946,385</u>	<u>\$1,120,351,865</u>	<u>\$ 1,137,505,165</u>	<u>\$ 1,128,191,057</u>

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

	Fiscal Year			
	2011	2012	2013	2014
Expenses				
Governmental Activities:				
General administration	\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578
Financial administration	9,441,048	8,344,714	8,849,251	9,809,215
Administration of justice	84,507,797	88,819,892	94,210,925	96,510,853
Construction and maintenance	45,632,055	46,468,925	50,078,091	57,430,317
Health and human services	30,104,991	30,677,345	34,630,163	34,976,018
Cooperative services	1,177,426	1,118,341	1,067,104	1,152,222
Public safety	55,315,591	54,954,201	55,866,404	58,412,120
Park and recreation	2,917,574	2,578,555	2,069,935	3,379,366
Libraries and education	14,800,838	15,708,114	16,156,200	17,170,818
Interest on long-term debt	14,887,908	15,037,346	15,536,759	14,836,824
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	\$ 301,581,135	\$ 305,409,687	\$ 320,498,872	\$ 340,856,331
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648
Financial administration	3,988,371	4,695,710	5,762,439	6,497,643
Administration of justice	7,222,932	7,522,930	8,918,247	8,400,556
Construction and maintenance	6,679,429	7,466,798	7,562,523	6,759,102
Health and human services	6,396,645	6,138,679	7,047,993	7,371,859
Public safety	5,621,993	5,642,978	6,140,083	7,125,686
Park and recreation	141,893	183,406	175,619	193,631
Libraries and education	246,699	269,015	279,570	276,634
Operating grants and contributions:				
General administration	5,257,804	4,167,626	3,597,784	3,626,019
Administration of justice	7,719,264	6,821,433	8,311,676	10,213,349
Construction and maintenance	1,381,572	949,663	293,411	372,129
Health and human services	12,506,581	10,899,781	16,191,142	14,782,021
Cooperative services			1,000	200
Public safety	8,623,225	6,252,054	4,758,606	3,932,646
Park and recreation	157,468	104,002	86,260	100,286
Libraries and education	174,204	438,841	64,483	69,806
Interest on long-term debt				
Capital grants and contributions:			2,052,920	3,500,000
General administration				
Administration of justice		27,234		
Construction and maintenance	25,214,312	23,872,205	28,068,322	32,683,107
Cooperative services				
Public safety			10,965	357,373
Park and recreation				
Total governmental activities program revenues	\$ 98,386,590	\$ 93,011,110	\$ 107,504,594	\$ 114,585,695

Fiscal Year					One Month Ended
2015	2016	2017	2018	2019	10/31/19
\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 71,942,719	\$ 2,874,057
9,923,190	10,668,228	11,263,933	10,834,176	12,209,863	621,477
97,317,659	106,035,587	115,538,871	117,331,362	135,251,870	6,169,318
80,574,657	78,151,431	124,089,221	158,535,405	126,659,106	3,070,628
36,721,273	43,153,506	47,679,907	49,429,132	55,242,816	2,177,237
1,150,926	1,215,874	1,210,100	1,182,279	1,256,722	48,034
63,537,941	64,704,958	69,963,634	71,090,108	79,077,588	3,595,461
4,133,419	4,545,562	5,217,764	4,116,418	6,236,212	441,060
17,638,589	18,446,773	19,285,563	19,954,027	23,395,545	1,165,956
14,108,075	14,960,865	16,192,299	18,187,015	18,036,750	32,886
					(192,339)
					1,449,151
<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 523,959,679</u>	<u>\$ 529,309,191</u>	<u>\$ 21,452,926</u>
\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 9,534,888	\$ 630,580
7,541,956	8,143,353	7,975,576	8,421,651	8,337,603	666
8,485,619	8,700,278	8,566,204	10,085,158	9,264,252	869,318
7,078,136	7,121,643	6,547,329	7,164,117	7,573,841	56,360
7,762,002	10,263,992	9,615,495	15,241,132	13,999,882	591,929
7,721,948	8,733,631	9,538,600	10,308,635	11,266,833	822,821
188,437	158,626	145,150	201,478	219,198	14,550
280,973	288,193	261,257	260,911	269,824	18,789
3,849,997	4,380,173	5,450,961	9,882,516	11,659,519	733,055
10,292,737	10,823,506	10,566,287	9,413,315	10,822,285	3,834,622
1,713,376	390,265	4,678,766	230,570	10,551,347	64,307
16,106,462	18,361,326	18,966,638	19,031,432	33,003,612	637,402
350	21,586				
4,427,337	3,994,478	3,760,913	5,118,910	5,382,041	197,028
346,283	98,583	95,821	104,711	230,444	
104,658	46,068	62,278	78,841	56,932	306
	89,000	175,000			
32,920,374	125,334,640	120,203,650	97,674,810	86,276,517	1,996,273
		15,327			
64,000	28,000				
	1,403,990				
<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 202,316,534</u>	<u>\$ 218,449,018</u>	<u>\$ 10,468,006</u>

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

	Fiscal Year			
	2011	2012	2013	2014
Net (Expense)/Revenue				
Governmental Activities	\$ (203,194,545)	\$ (212,398,577)	\$ (212,994,248)	\$ (226,270,635)
Total primary government net (expense)/revenue	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642
Sales taxes		1,099,103	2,956,560	4,214,553
Earnings on investments	2,925,202	2,584,776	963,652	880,712
Miscellaneous	5,954,640	6,745,855	5,537,404	4,373,699
Special Item - Conveyance of property				
Total governmental activities	<u>205,700,181</u>	<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>
Total primary government	<u>\$ 205,700,181</u>	<u>\$ 209,643,431</u>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>
Change in Net Position				
Governmental Activities	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>
Total primary government	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>

Fiscal Year					
2015	2016	2017	2018	2019	One Month Ended 10/31/19
<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (310,860,173)</u>	<u>\$ (10,984,920)</u>
<u><u>\$ (257,595,750)</u></u>	<u><u>\$ (186,863,921)</u></u>	<u><u>\$ (262,473,273)</u></u>	<u><u>\$ (321,643,145)</u></u>	<u><u>\$ (310,860,173)</u></u>	<u><u>\$ (10,984,920)</u></u>
\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 163,920
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	27,196
904,359	1,761,994	3,460,544	7,033,371	8,005,860	881,156
7,138,231	7,520,474	8,503,412	8,301,082	7,626,561	800,835
				(7,312,434)	-
<u>278,573,878</u>	<u>286,591,193</u>	<u>307,410,771</u>	<u>322,867,910</u>	<u>328,013,473</u>	<u>1,873,107</u>
<u><u>\$ 278,573,878</u></u>	<u><u>\$ 286,591,193</u></u>	<u><u>\$ 307,410,771</u></u>	<u><u>\$ 322,867,910</u></u>	<u><u>\$ 328,013,473</u></u>	<u><u>\$ 1,873,107</u></u>
<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ 1,224,765</u>	<u>\$ 17,153,300</u>	<u>\$ (9,111,813)</u>
<u><u>\$ 20,978,128</u></u>	<u><u>\$ 99,727,272</u></u>	<u><u>\$ 44,937,498</u></u>	<u><u>\$ 1,224,765</u></u>	<u><u>\$ 17,153,300</u></u>	<u><u>\$ (9,111,813)</u></u>

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

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 136,007	\$ 36,826	\$ 1,233,591	\$ 386,965
Restricted		246,021	277,783	209,080
Committed	33,106,759	24,179,874	22,857,602	22,676,941
Unassigned	10,816,215	11,563,846	13,037,646	14,251,514
Interim Fund Balance				
Total General Fund	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>
All Other Governmental Funds				
Nonspendable	\$ 69,379	\$ 54,201	\$ 10,963	\$ 45,408
Restricted	39,683,423	78,702,294	55,371,174	41,583,667
Unassigned	(4,419,144)		(1,663)	(3,169)
Interim Fund Balance				
Total All Other Governmental Funds	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>

Fiscal Year					
2015	2016	2017	2018	2019	One Month Ended 10/31/19
\$ 359,792	\$ 270,023	\$ 152,920	\$ 39,310	\$ 101,361	
217,488	257,923	3,736,150	3,887,613	4,348,628	
14,766,773	8,278,285	11,792,299	32,390,827	5,298,450	
30,590,003	37,882,243	44,717,250	26,972,412	55,333,762	
<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 65,082,201</u>	<u>42,242,102</u>
					<u>\$ 42,242,102</u>
\$ 44,468	\$ 28,044	\$ 21,314	\$ 45,409	\$ 5,879	
58,412,209	142,212,451	143,745,555	111,570,900	89,228,112	
(1,883)	(12,510)	(127,583)	(201,790)	325,097	
<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 89,559,088</u>	<u>106,092,646</u>
					<u>\$ 106,092,646</u>

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

	Fiscal Year			
	2011	2012	2013	2014
Revenues				
Taxes, property	\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307
Taxes, sales		1,099,103	2,956,559	4,214,553
Fees and fines	37,371,124	39,598,440	44,177,263	45,106,533
Intergovernmental	36,971,987	29,377,233	42,565,592	36,899,095
Earnings on investments	2,798,039	2,451,577	930,273	848,534
Miscellaneous	6,635,261	7,175,498	5,988,682	8,243,270
Total Revenues	<u>281,183,309</u>	<u>279,758,358</u>	<u>304,760,708</u>	<u>318,304,292</u>
Expenditures				
Current:				
General administration	42,352,337	35,704,861	35,700,575	41,478,910
Financial administration	7,176,186	7,221,313	7,180,608	7,891,034
Administration of justice	71,839,346	75,286,042	75,903,798	77,242,153
Construction and maintenance	29,542,425	28,214,027	27,403,230	35,374,943
Health and human services	22,067,744	27,835,260	30,447,359	30,267,231
Cooperative services	986,392	960,392	883,324	944,039
Public safety	44,156,502	45,463,593	44,916,198	46,688,895
Parks and recreation	2,263,590	1,957,044	1,979,888	2,411,558
Libraries and education	12,176,637	13,012,700	13,034,164	13,613,875
Capital Outlay	88,927,796	44,845,672	57,508,193	40,964,586
Debt Service:				
Principal	12,590,000	13,300,000	15,630,000	16,250,000
Interest and fiscal charges	15,528,257	15,571,727	16,745,929	15,893,399
Debt Issuance costs	249,266	541,944	3,650	234,472
Total Expenditures	<u>349,856,478</u>	<u>309,914,575</u>	<u>327,336,916</u>	<u>329,255,095</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)
Other Financing Sources (Uses)				
Transfers in	14,402,786	13,258,127	11,521,941	11,771,144
Transfers (out)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)
Bonds issued		58,220,000		
Refunding bonds issued	9,675,000			18,900,000
Premium on refunding bonds issued				
Issuance of debt	784,853	7,326,639		2,202,026
Payments to current refunding bond agent	(10,230,000)			(21,065,913)
Tax notes issued				
Total Other Financing Sources (Uses)	<u>229,853</u>	<u>65,546,639</u>	<u></u>	<u>(2,685,887)</u>
Net Change in Fund Balances	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>	<u>\$ (22,576,208)</u>	<u>\$ (13,636,690)</u>
Debt service as a percentage of noncapital expenditures	10.78%	10.89%	12.00%	11.15%

Fiscal Year					
2015	2016	2017	2018	2019	One Month Ended 10/31/19
\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 163,919
5,789,362	6,958,956	6,858,009	8,681,101	10,053,417	27,196
47,803,283	50,231,963	51,736,504	54,687,700	56,771,556	3,005,009
39,904,787	39,673,097	47,734,683	46,630,942	73,767,851	7,462,684
878,980	1,750,631	3,434,897	6,977,865	7,928,027	875,755
7,545,715	7,913,682	9,223,274	9,275,553	8,688,396	1,051,174
<u>344,366,239</u>	<u>377,500,730</u>	<u>406,970,399</u>	<u>424,523,269</u>	<u>466,602,337</u>	<u>12,585,737</u>
44,698,720	56,093,978	60,669,054	67,799,061	64,552,332	2,617,903
8,369,921	9,063,587	9,451,425	9,306,005	9,710,496	596,071
81,411,531	89,715,917	96,057,172	99,960,008	108,300,831	5,385,793
59,785,401	43,275,592	73,924,220	88,168,071	80,471,847	2,321,254
32,436,431	38,314,627	41,805,244	43,628,300	46,203,981	1,946,292
973,026	1,050,282	1,048,609	1,113,328	1,179,033	41,738
53,652,220	54,393,589	58,152,633	61,416,316	63,721,924	3,310,406
3,051,927	3,307,538	3,701,092	3,576,272	4,304,281	270,136
14,460,419	15,215,877	15,889,947	16,989,644	18,626,830	1,003,958
28,911,628	61,611,363	66,540,199	78,787,370	80,497,157	636,547
16,750,000	18,480,000	21,420,000	25,931,000	28,071,000	527,000
14,391,964	15,506,610	18,914,424	22,108,123	22,225,013	32,886
1,207,260	1,316,238	599,813	558,469	355,887	
<u>360,100,448</u>	<u>407,345,198</u>	<u>468,173,832</u>	<u>519,341,967</u>	<u>528,220,612</u>	<u>18,689,984</u>
(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	(6,104,247)
13,517,505	13,780,670	19,734,628	14,559,002	16,290,672	15,169,898
(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(15,169,898)
37,365,000	96,640,000	64,550,000	58,467,549	34,655,000	
108,225,000	73,120,000				
3,944,496	18,416,480	7,965,901	7,313,675	6,899,883	
18,114,658	15,739,791				
(126,676,501)	(89,544,194)				
		3,808,978			
<u>40,972,653</u>	<u>114,372,077</u>	<u>76,324,879</u>	<u>65,781,224</u>	<u>41,554,883</u>	
<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ 15,121,446</u>	<u>\$ (29,037,474)</u>	<u>\$ (20,063,392)</u>	<u>\$ (6,104,247)</u>
9.40%	9.83%	10.04%	10.90%	11.23%	3.10%