

**MONTHLY FINANCIAL REPORT**  
**For One Month Ended October 31, 2020**  
**(Unaudited and Unadjusted)**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**

# FORT BEND COUNTY, TEXAS

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**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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July 14, 2021

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

Gentlemen:

The Monthly Unaudited Financial Report for the one month ending October 31, 2020, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

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

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

**Statistical:** This section presents the current financial information along with the last nine years in comparative schedules.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Sturdivant", with a stylized flourish at the end.

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITION**  
**October 31, 2020**

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



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

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

**General revenues:**

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

**Total General Revenues**

Changes in Net Position

**Net Position, Beginning**

**Net Position, Ending**

\* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Units

**Governmental  
Activities**

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

\$

(622,771)  
(363,808)

(986,579)

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

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

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

**FORT BEND COUNTY, TEXAS**

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

**GOVERNMENTAL FUNDS**

*For the One Month Ended October 31, 2020*

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

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

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

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

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

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

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

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

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





**FORT BEND COUNTY, TEXAS**

**UNAUDITED STATEMENT OF NET POSITION (DEFICIT)**

**COMPONENT UNITS**

October 31, 2020

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

\* Unavailable as of issuance of this report.

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

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

**General Revenues:**

Unrestricted earnings on investments

Miscellaneous

**Total General Revenues**

Changes in Net Position (Deficit)

**Net Position (Deficit), Beginning**

**Net Position (Deficit) Ending**

\* Unavailable as of issuance of this report.

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

<b>FBC Surface Water Supply Corporation</b>	<b>East FBC Development Authority</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend County Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$	\$
		(622,771)				(622,771)
		(622,771)				(622,771)
			(363,808)			(363,808)
			(363,808)			(363,808)
		(622,771)	(363,808)			(986,579)
2		16,033	6,621		8	22,664
2		16,033	6,621		8	22,664
2		(606,738)	(357,187)		8	(963,915)
8,335	(1,438,796)	137,608,710	22,574,689		35,684	158,788,622
\$ 8,337	\$ (1,438,796)	\$ 137,001,972	\$ 22,217,502	\$	\$ 35,692	\$ 157,824,707



### **Required Supplementary Information**

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

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

(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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 1,994,847	\$ 2,973,060	\$ 4,967,907
Expenditures	17,484,919	2,220,015	19,704,934
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(15,490,072)	753,045	(14,737,026)
Transfers in			
Transfers out	(15,618,499)		(15,618,499)
<b>Total Other Financing Sources (Uses)</b>	(15,618,499)		(15,618,499)
<b>Net Changes in Fund Balances</b>	(31,108,571)	753,045	(30,355,525)
<b>Fund Balances, Beginning</b>			84,597,554
<b>Fund Balances, Ending</b>			<u>\$ 54,242,029</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 active Funds 130, 131, 133, 134, 135, 136, 137, 138, 139, 140, 470 and 474.

**FBC ESD 100 Agreement**

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

**Juvenile Probation**

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

**Road and Bridge**

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

**Drainage District**

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

**Lateral Road**

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

**County Historical Commission**

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

**Utility Assistance**

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

**County Law Library**

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

**Gus George Law Academy**

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

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Library Donations**

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

**Probate Court Training**

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

**Juvenile Alert Program**

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

**Juvenile Probation Special**

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

**District Attorney Bad Check Collection Fee**

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

**Gus George Memorial**

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

**District Attorney Special Fun Run**

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

**County Attorney Salary Supplement**

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

**Records Management - County**

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

**VIT Interest**

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

**Elections Contract**

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

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Asset Forfeitures**

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

**County Child Abuse Prevention**

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

**Law Enforcement Officers Standards Education Grant**

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

**Juvenile Title IV-E Foster Care**

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

**Child Protective Services**

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

**Community Development Combined Funds**

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

**HOPE 3 Implementation and Program Sales**

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

**Child Support Title IV-D Reimbursement**

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

**Local Law Enforcement Block Grants**

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

**Juvenile Justice Alternative Education**

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

**Juvenile Probation - State Funds**

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

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**CSCD Pre-trial Bond**

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

**Adult Probation - State Funds**

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

**Fort Bend County Historical Commission**

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

**Internal Service Funds**

**Employee Benefits**

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

**Other Self-Funded Insurance**

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

**Fiduciary Funds**

**Agency Funds**

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



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

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

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 5,930,455	\$ 1,253,928	\$ 4,613	\$ 24,820	\$ 1,315,703	\$ 440,943
9,973,658					
10,959,753					
			219	36,449	2,865
<u>\$ 26,863,866</u>	<u>\$ 1,253,928</u>	<u>\$ 4,613</u>	<u>\$ 25,039</u>	<u>\$ 1,352,152</u>	<u>\$ 443,808</u>
\$ 1,173,577	\$	\$	\$	\$	\$
6,427,654				13,499	526
<u>7,601,231</u>				<u>13,499</u>	<u>526</u>
9,973,658					
<u>9,973,658</u>					
9,288,977	1,253,928	4,613	25,039	1,338,653	443,282
<u>9,288,977</u>	<u>1,253,928</u>	<u>4,613</u>	<u>25,039</u>	<u>1,338,653</u>	<u>443,282</u>
<u>\$ 26,863,866</u>	<u>\$ 1,253,928</u>	<u>\$ 4,613</u>	<u>\$ 25,039</u>	<u>\$ 1,352,152</u>	<u>\$ 443,808</u>

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

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

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 44,780	\$ 4,689	\$ 8,151	\$ 292,352	\$ 4,126,921	\$ 108,744
44				207,560	1,980
<u>\$ 44,824</u>	<u>\$ 4,689</u>	<u>\$ 8,151</u>	<u>\$ 292,352</u>	<u>\$ 4,334,481</u>	<u>\$ 110,724</u>
\$ 1,580	\$	\$	\$ 1,680	\$ 40,459	\$
<u>1,580</u>			<u>1,680</u>	<u>40,459</u>	
<u>43,244</u>	<u>4,689</u>	<u>8,151</u>	<u>290,672</u>	<u>4,294,022</u>	<u>110,724</u>
<u>43,244</u>	<u>4,689</u>	<u>8,151</u>	<u>290,672</u>	<u>4,294,022</u>	<u>110,724</u>
<u>\$ 44,824</u>	<u>\$ 4,689</u>	<u>\$ 8,151</u>	<u>\$ 292,352</u>	<u>\$ 4,334,481</u>	<u>\$ 110,724</u>

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

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

**Special Revenue Funds**

<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>
\$ 409,347	\$ 190,079	\$ (161,560)	\$ 61	\$ 344,079	\$ 60,971
	6,737	253,094			
<u>\$ 409,347</u>	<u>\$ 196,816</u>	<u>\$ 91,534</u>	<u>\$ 61</u>	<u>\$ 344,079</u>	<u>\$ 60,971</u>
\$	\$	\$	\$	\$	\$
	215	98,810			1,428
<u></u>	<u>215</u>	<u>98,810</u>	<u></u>	<u></u>	<u>1,428</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
409,347	196,601	(7,276)	61	344,079	59,543
<u>409,347</u>	<u>196,601</u>	<u>(7,276)</u>	<u>61</u>	<u>344,079</u>	<u>59,543</u>
<u>\$ 409,347</u>	<u>\$ 196,816</u>	<u>\$ 91,534</u>	<u>\$ 61</u>	<u>\$ 344,079</u>	<u>\$ 60,971</u>

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

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 68,604	\$ 427,491	\$ 1,327,224	\$ 2,571,604
Taxes receivable, net				
Grants receivable	51,407			
Other receivables			89,787	155,695
<b>Total Assets</b>	<u>\$ 120,011</u>	<u>\$ 427,491</u>	<u>\$ 1,417,011</u>	<u>\$ 2,727,299</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	6,838	157,495	44,743	257,228
Deferred revenues			27	(27)
<b>Total Liabilities</b>	<u>6,838</u>	<u>157,495</u>	<u>44,770</u>	<u>257,201</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
<b>Fund Balances:</b>				
Interim Fund Balance	113,173	269,996	1,372,241	2,470,098
<b>Total Fund Balances</b>	<u>113,173</u>	<u>269,996</u>	<u>1,372,241</u>	<u>2,470,098</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 120,011</u>	<u>\$ 427,491</u>	<u>\$ 1,417,011</u>	<u>\$ 2,727,299</u>

\* Unavailable as of issuance of this report.

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



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

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

**Special Revenue Funds**

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

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

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

Special Revenue Funds

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

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

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			82	
Intergovernmental				
Earnings on investments	101	671		101
Miscellaneous				
<b>Total Revenues</b>	<u>101</u>	<u>671</u>	<u>82</u>	<u>101</u>
<b>Expenditures</b>				
Current:				
General administration	7,973			
Administration of justice		5,769		
Construction and maintenance				
Health and human services				
Public safety		4,552		
Parks and recreation				
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>7,973</u>	<u>10,321</u>		
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(7,872)	(9,650)	82	101
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(7,872)	(9,650)	82	101
<b>Fund Balances, Beginning</b>	306,702	2,609,593	19,400	297,870
<b>Fund Balances, Ending</b>	<u>\$ 298,830</u>	<u>\$ 2,599,943</u>	<u>\$ 19,482</u>	<u>\$ 297,971</u>

Special Revenue Funds					
Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
\$	\$	\$	\$	\$	\$
409,347	57	916,502 (515,329)	61	327,027 17,052	61,958 18
409,347	57	401,173	61	344,079	61,976
	3,612	408,449			2,433
	3,612	408,449			2,433
409,347	(3,555)	(7,276)	61	344,079	59,543
409,347	(3,555)	(7,276)	61	344,079	59,543
200,156					
\$ 409,347	\$ 196,601	\$ (7,276)	\$ 61	\$ 344,079	\$ 59,543

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

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			89,787	155,410
Intergovernmental	49,944	467,141		2,708,981
Earnings on investments				944
Miscellaneous			6,500	285
<b>Total Revenues</b>	<u>49,944</u>	<u>467,141</u>	<u>96,287</u>	<u>2,865,620</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice	1,807	197,145	33,890	395,522
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>1,807</u>	<u>197,145</u>	<u>33,890</u>	<u>395,522</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	48,137	269,996	62,397	2,470,098
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	48,137	269,996	62,397	2,470,098
<b>Fund Balances, Beginning</b>	<u>65,036</u>		<u>1,309,844</u>	
<b>Fund Balances, Ending</b>	<u>\$ 113,173</u>	<u>\$ 269,996</u>	<u>\$ 1,372,241</u>	<u>\$ 2,470,098</u>

\* Unavailable as of issuance of this report.

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



**FORT BEND COUNTY, TEXAS**

**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

**IN FUND BALANCES - BUDGET AND ACTUAL**

**ROAD AND BRIDGE - BUDGETARY BASIS**

*For the One Month Ended October 31, 2020*

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

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

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

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 12,989,898	\$ 12,989,898	\$ -	\$ (12,989,898)	0.0%
Fees and fines	143,945	143,945		(143,945)	0.0%
Intergovernmental			2,451,679	2,451,679	
Earnings on investments	275,314	275,314	1,693	(273,621)	0.6%
Miscellaneous	101,892	101,892		(101,892)	0.0%
<b>Total Revenues</b>	<b>13,511,049</b>	<b>13,511,049</b>	<b>2,453,372</b>	<b>(11,057,677)</b>	<b>18.2%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	9,464,598	9,464,598	522,999	8,941,599	5.5%
<b>Capital Outlay</b>		-			#DIV/0!
<b>Total Expenditures</b>	<b>9,464,598</b>	<b>9,464,598</b>	<b>522,999</b>	<b>8,941,599</b>	<b>5.5%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,046,451	4,046,451	1,930,373	(2,116,078)	
<b>Other Financing Sources (Uses)</b>					
Transfers out	-				
<b>Total Other Financing Sources (Uses)</b>					
<b>Net change in fund balances- budgetary basis</b>	<b>4,046,451</b>	<b>4,046,451</b>	<b>1,930,373</b>	<b>(2,116,078)</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>					
<b>Fund balances, Beginning</b>	<b>7,358,603</b>	<b>7,358,603</b>	<b>7,358,603</b>		
<b>Fund balances, Ending</b>	<b>\$ 11,405,054</b>	<b>\$ 11,405,054</b>	<b>\$ 9,288,976</b>	<b>\$ (2,116,078)</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 2,453,372	\$	\$ 2,453,372
Expenditures	522,999	-	522,999
<b>Net Changes in Fund Balances</b>	<b>1,930,373</b>		<b>1,930,373</b>
<b>Fund balances, Beginning</b>			<b>7,358,603</b>
<b>Fund balances, Ending</b>			<b>\$ 9,288,976</b>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 59,621,515	\$ 59,621,515	\$ 0	\$ (59,621,515)	0.0%
Intergovernmental	830,000	830,000	-	(830,000)	0.0%
Earnings on investments	358,017	358,017	862	(357,155)	0.2%
Miscellaneous	1,047,048	1,047,048	-	(1,047,048)	0.0%
<b>Total Revenues</b>	<u>61,856,580</u>	<u>61,856,580</u>	<u>863</u>	<u>(61,855,717)</u>	<u>0.0%</u>
<b>Expenditures</b>					
Current:					
Capital Outlay			(440,105)		
Principal	39,653,580	39,653,580	553,716	39,099,864	1.4%
Interest and fiscal charges	26,411,469	26,411,469	29,698	26,381,771	0.1%
Debt issuance costs					
<b>Total Expenditures</b>	<u>66,065,049</u>	<u>66,065,049</u>	<u>143,310</u>	<u>65,481,634</u>	<u>0.2%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(4,208,469)</u>	<u>(4,208,469)</u>	<u>(142,447)</u>	<u>3,625,917</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in			-		
Inception of lease			(440,105)	(440,105)	
Issuance of Bonds					
Payment to refunded bond escrow agent					
<b>Total Other Financing Sources (Uses)</b>	<u></u>	<u></u>	<u>(440,105)</u>	<u>(440,105)</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>(4,208,469)</u>	<u>(4,208,469)</u>	<u>(582,552)</u>	<u>3,185,812</u>	
<b>Fund balances, Beginning</b>	<u>5,915,626</u>	<u>5,915,626</u>	<u>5,915,626</u>		
<b>Fund balances, Ending</b>	<u>\$ 1,707,157</u>	<u>\$ 1,707,157</u>	<u>\$ 5,333,074</u>	<u>\$ 3,185,812</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, 2020**

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

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

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

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 7,573,396	\$ 983,559	\$ 8,556,955
Payment of benefits	(4,016,894)	(143,884)	(4,160,778)
Payment of general administration expenses	(702,188)	651,988	(50,200)
Net Cash Provided (Used) by Operating Activities	<u>2,854,314</u>	<u>1,491,663</u>	<u>4,345,977</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	531		531
Net Cash Provided by Investing Activities	<u>531</u>		<u>531</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	44,549		44,549
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>44,549</u>		<u>44,549</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	2,899,394	1,491,663	4,391,057
<b>Cash and Cash Equivalents, Beginning of Year</b>		9,670,420	9,670,420
<b>Cash and Cash Equivalents, Ending of Period</b>	<u>\$ 2,899,395</u>	<u>\$ 11,162,083</u>	<u>\$ 14,061,477</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (305,714)	\$ 799,341	\$ 493,627
Adjustments to operations:			
Depreciation	1,942		1,942
Change in assets and liabilities:			
(Increase) Decrease in prepaid items			
(Increase) Decrease in due from other funds	3,797,949		3,797,949
(Increase) Decrease in due from component units			
(Increase) Decrease in other receivables	97,128	35,663	132,791
Increase (Decrease) in due to other funds	(692,441)	656,659	(35,782)
Increase (Decrease) in benefits payable	(44,550)		(44,550)
<b>Total adjustments</b>	<u>3,160,028</u>	<u>692,322</u>	<u>3,852,350</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 2,854,314</u>	<u>\$ 1,491,663</u>	<u>\$ 4,345,977</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			
	2012	2013	2014	2015
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 778,060,953	\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552
Restricted	25,297,612	26,557,346	33,701,957	45,671,162
Unrestricted	(87,762,987)	(118,726,937)	(173,039,698)	(170,725,099)
Interim Net Position				
<b>Total governmental activities net position</b>	<u><u>\$ 715,595,578</u></u>	<u><u>\$ 715,885,065</u></u>	<u><u>\$ 611,756,259</u></u>	<u><u>\$ 1,112,281,615</u></u>
<b>Primary Government:</b>				
<b>Total primary government net position</b>	<u><u>\$ 715,595,578</u></u>	<u><u>\$ 715,885,065</u></u>	<u><u>\$ 611,756,259</u></u>	<u><u>\$ 1,112,281,615</u></u>

Fiscal Year					
2016	2017	2018	2019	2020	One Month Ended 10/30/20
\$1,359,940,461	\$1,414,937,836	\$ 1,429,202,714	\$1,501,290,567	\$ 1,671,634,691	\$
51,713,877	69,185,967	75,145,128	69,197,307	103,899,575	
(199,645,451)	(227,177,418)	(383,995,977)	(432,982,709)	(482,225,147)	
					1,316,537,376
<u>\$1,212,008,887</u>	<u>\$1,256,946,385</u>	<u>\$ 1,120,351,865</u>	<u>\$1,137,505,165</u>	<u>\$ 1,293,309,119</u>	<u>\$ 1,316,537,376</u>
<u>\$1,212,008,887</u>	<u>\$1,256,946,385</u>	<u>\$ 1,120,351,865</u>	<u>\$1,137,505,165</u>	<u>\$ 1,293,309,119</u>	<u>\$ 1,316,537,376</u>

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

	Fiscal Year			
	2012	2013	2014	2015
<b>Expenses</b>				
Governmental Activities:				
General administration	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700
Financial administration	8,344,714	8,849,251	9,809,215	9,923,190
Administration of justice	88,819,892	94,210,925	96,510,853	97,317,659
Construction and maintenance	46,468,925	50,078,091	57,430,317	80,574,657
Health and human services	30,677,345	34,630,163	34,976,018	36,721,273
Cooperative services	1,118,341	1,067,104	1,152,222	1,150,926
Public safety	54,954,201	55,866,404	58,412,120	63,537,941
Park and recreation	2,578,555	2,069,935	3,379,366	4,133,419
Libraries and education	15,708,114	16,156,200	17,170,818	17,638,589
Interest on long-term debt	15,037,346	15,536,759	14,836,824	14,108,075
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
<b>Total governmental activities expenses</b>	<b>\$ 305,409,687</b>	<b>\$ 320,498,872</b>	<b>\$ 340,856,331</b>	<b>\$ 375,059,429</b>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034
Financial administration	4,695,710	5,762,439	6,497,643	7,541,956
Administration of justice	7,522,930	8,918,247	8,400,556	8,485,619
Construction and maintenance	7,466,798	7,562,523	6,759,102	7,078,136
Health and human services	6,138,679	7,047,993	7,371,859	7,762,002
Public safety	5,642,978	6,140,083	7,125,686	7,721,948
Park and recreation	183,406	175,619	193,631	188,437
Libraries and education	269,015	279,570	276,634	280,973
Operating grants and contributions:				
General administration	4,167,626	3,597,784	3,626,019	3,849,997
Administration of justice	6,821,433	8,311,676	10,213,349	10,292,737
Construction and maintenance	949,663	293,411	372,129	1,713,376
Health and human services	10,899,781	16,191,142	14,782,021	16,106,462
Cooperative services		1,000	200	350
Public safety	6,252,054	4,758,606	3,932,646	4,427,337
Park and recreation	104,002	86,260	100,286	346,283
Libraries and education	438,841	64,483	69,806	104,658
Interest on long-term debt				
Capital grants and contributions:		2,052,920	3,500,000	
General administration				
Administration of justice	27,234			
Construction and maintenance	23,872,205	28,068,322	32,683,107	32,920,374
Cooperative services				
Public safety		10,965	357,373	64,000
Park and recreation				
<b>Total governmental activities program revenues</b>	<b>\$ 93,011,110</b>	<b>\$ 107,504,594</b>	<b>\$ 114,585,695</b>	<b>\$ 117,463,679</b>

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

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

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

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

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

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

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



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

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

Fiscal Year					One Month
2016	2017	2018	2019	2020	Ended 10/30/20
\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,882	\$ -
6,958,956	6,858,009	8,681,101	10,053,417	11,311,261	59,590
50,231,963	51,736,504	54,687,700	56,771,556	54,616,036	534,576
39,673,097	47,734,683	46,630,942	73,767,851	155,069,296	7,550,994
1,750,631	3,434,897	6,977,865	7,928,027	4,465,239	(484,657)
7,913,682	9,223,274	9,275,553	8,688,396	31,553,219	11,423
<u>377,500,730</u>	<u>406,970,399</u>	<u>424,523,269</u>	<u>466,602,337</u>	<u>581,830,933</u>	<u>7,671,926</u>
56,093,978	60,669,054	67,799,061	64,552,332	98,244,985	59,774
9,063,587	9,451,425	9,306,005	9,710,496	9,748,536	
89,715,917	96,057,172	99,960,008	108,300,831	100,658,561	1,775,666
43,275,592	73,924,220	88,168,071	80,471,847	106,723,340	1,934,967
38,314,627	41,805,244	43,628,300	46,203,981	99,285,750	412,357
1,050,282	1,048,609	1,113,328	1,179,033	1,127,233	
54,393,589	58,152,633	61,416,316	63,721,924	51,660,390	9,673
3,307,538	3,701,092	3,576,272	4,304,281	3,633,636	
15,215,877	15,889,947	16,989,644	18,626,830	17,848,297	
61,611,363	66,540,199	78,787,370	80,497,157	58,473,296	
18,480,000	21,420,000	25,931,000	28,071,000	43,197,216	
15,506,610	18,914,424	22,108,123	22,225,013	23,506,429	
1,316,238	599,813	558,469	355,887	1,093,532	
<u>407,345,198</u>	<u>468,173,832</u>	<u>519,341,967</u>	<u>528,220,612</u>	<u>615,201,201</u>	<u>4,192,437</u>
(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	(33,370,268)	3,479,489
13,780,670	19,734,628	14,559,002	16,290,672	15,963,503	15,618,499
(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(15,963,503)	
				9,349,781	
96,640,000	64,550,000	58,467,549	34,655,000	122,230,000	
73,120,000					
18,416,480	7,965,901	7,313,675	6,899,883	24,507,933	
15,739,791					
(89,544,194)				(40,355,628)	
	3,808,978				
<u>114,372,077</u>	<u>76,324,879</u>	<u>65,781,224</u>	<u>41,554,883</u>	<u>115,732,086</u>	<u>15,618,499</u>
<u>\$ 84,527,609</u>	<u>\$ 15,121,446</u>	<u>\$ (29,037,474)</u>	<u>\$ (20,063,392)</u>	<u>\$ 82,361,818</u>	<u>\$ 19,097,988</u>
9.83%	10.04%	10.90%	11.23%	11.98%	