

MONTHLY FINANCIAL REPORT
For Nine Months Ended June 30, 2017
(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

April 11, 2018

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

Gentlemen:

The Monthly Unaudited Financial Report for the nine months ending June 30, 2017, 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,

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
June 30, 2017

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 252,653,691	\$ 61,994,076
Investments	22,047,766	50,438,942
Receivables:		
Taxes, net	7,915,475	
Grants	3,932,201	
Fees and fines	27,703,056	
Other	6,681,699	
Prepaid items	37,775	
Deferred charges - debt refunding	9,171,473	9,630,508
Deferred outflows - pension activities	54,975,197	
Due from component units	704,485	
Capital assets, not being depreciated	468,364,049	
Capital assets, net of accumulated depreciation	1,259,252,816	381,436,223
Total Assets	2,113,439,683	503,499,749
Liabilities		
Accounts payable and accrued expenses	19,787,586	
Retainage payable	1,217,513	1,838,046
Accrued interest payable	1,605,345	1,579,856
Unearned revenues	5,233,210	
Due to primary government		704,484
Due to other governments	59,713	
Long-term liabilities due within one-year	23,218,933	5,390,000
Long-term liabilities due in more than one-year	771,090,953	442,117,481
Total Liabilities	822,213,253	451,629,867
Net Position (Deficit)		
Interim Net Position	1,291,226,430	51,869,882
Total Net Position	\$ 1,291,226,430	\$ 51,869,882

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 44,593,465	\$ 6,366,132	\$ 3,583,925	\$
Financial administration	7,338,153	7,047,710		
Administration of justice	73,167,262	7,069,673	10,809,998	
Construction and maintenance	29,737,917	3,930,465	1,919,847	503,524
Health and welfare	29,460,543	6,234,580	7,203,444	
Cooperative services	828,443			15,327
Public safety	44,663,922	7,217,076	2,717,215	
Park and recreation	3,624,843	374,837		
Libraries and education	12,898,199	499,387	59,413	
Capital outlay, interim financial activity	34,957,842			
Internal Service Fund, interim activity	(5,767,830)			
Interest on long-term debt	9,720,558			606,176
Total Primary Government	\$ 285,223,317	\$ 38,739,860	\$ 26,293,842	\$ 1,125,027
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	45,343,771	18,244,860		270,000
FB Grand Parkway Toll Road Operations	15,245,657	14,973,733		60,000
FB Housing Finance Corp. *				
FBC Industrial Development Corporation	31,482			
Total Component Units	\$ 60,620,910	\$ 33,218,593	\$	\$ 330,000

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	
\$ (34,643,408)	\$
(290,443)	
(55,287,591)	
(23,384,081)	
(16,022,519)	
(813,116)	
(34,729,631)	
(3,250,006)	
(12,339,399)	
(34,957,842)	
5,767,830	
(9,114,382)	
<u>(219,064,588)</u>	
	(26,828,911)
	(211,924)
	(31,482)
	<u>(27,072,317)</u>
286,283,874	
3,849,772	
2,367,833	702,654
5,775,471	45,740
<u>298,276,950</u>	<u>748,394</u>
79,212,362	(26,323,923)
1,212,014,068	78,193,805
<u>\$1,291,226,430</u>	<u>\$ 51,869,882</u>

FORT BEND COUNTY, TEXAS
UNAUDITED BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 100,988,567	\$ 16,637,814	\$ 50,296,488	\$ 72,809,517	\$ 240,732,386
Investments			22,047,766		22,047,766
Taxes receivable, net	6,256,171	614,568		1,044,737	7,915,476
Grants receivable	3,550,816			381,384	3,932,200
Fines and fees receivable	27,703,056				27,703,056
Other receivables	3,231,830	3,157,802	3,163	454,896	6,847,691
Due from other funds	8,367,338			195,045	8,562,383
Due from component units	704,485				704,485
Prepaid items	20,835			16,940	37,775
Total Assets	\$ 150,823,098	\$ 20,410,184	\$ 72,347,417	\$ 74,902,519	\$ 318,483,218
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 7,897,760	\$	\$	\$	\$ 7,897,760
Retainage payable	128,579		1,088,935		1,217,514
Due to other funds			7,095,296	6,153,790	13,249,086
Due to other governments	225,906				225,906
Deferred revenue	34,277,925	3,772,370		1,044,737	39,095,032
Total Liabilities	47,941,090	3,772,370	8,184,231	7,198,527	67,096,218
Fund Balances:					
Interim Fund Balance	102,882,008	16,637,814	64,163,186	67,703,992	251,387,000
Total Fund Balances	102,882,008	16,637,814	64,163,186	67,703,992	251,387,000
Total Liabilities and Fund Balances	\$ 150,823,098	\$ 20,410,184	\$ 72,347,417	\$ 74,902,519	\$ 318,483,218

FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS***For the Nine Months Ended June 30, 2017*

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 217,564,482	\$ 45,930,282	\$	\$ 22,789,110	\$ 286,283,874
Taxes - Sales				3,849,772	3,849,772
Fees and fines	30,558,239			7,658,099	38,216,338
Intergovernmental	14,811,395	606,176	1,437,530	10,355,091	27,210,192
Earnings on investments	1,177,851	104,549	552,289	518,522	2,353,211
Miscellaneous	4,881,794		25	1,892,463	6,774,282
Total Revenues	<u>268,993,761</u>	<u>46,641,007</u>	<u>1,989,844</u>	<u>47,063,057</u>	<u>364,687,669</u>
Expenditures					
Current:					
General administration	43,502,484		503,692	1,408,798	45,414,974
Financial administration	7,109,526			5,083	7,114,609
Administration of justice	52,243,626			17,179,264	69,422,890
Construction and maintenance	2,028,449		453,049	20,254,039	22,735,537
Health and welfare	25,850,586			2,174,344	28,024,930
Cooperative services	771,631				771,631
Public safety	40,905,870			1,423,342	42,329,212
Parks and recreation	2,867,119		9,950		2,877,069
Libraries and education	11,500,131			35,106	11,535,237
Capital Outlay	11,701,921		30,100,216	2,862,505	44,664,642
Debt Service:					
Interest and fiscal charges		9,669,591			9,669,591
Total Expenditures	<u>198,481,343</u>	<u>31,089,591</u>	<u>31,117,873</u>	<u>45,342,481</u>	<u>306,031,288</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>70,512,418</u>	<u>15,551,416</u>	<u>(29,128,029)</u>	<u>1,720,576</u>	<u>58,656,381</u>
Other Financing Sources (Uses)					
Transfers in				14,515,244	14,515,244
Transfers (out)	(14,318,884)			(196,360)	(14,515,244)
Bonds issued			3,808,978		3,808,978
Total Other Financing Sources (Uses)	<u>(14,318,884)</u>		<u>3,808,978</u>	<u>14,318,884</u>	<u>3,808,978</u>
Net Change in Fund Balances	56,193,534	15,551,416	(25,319,051)	16,039,460	62,465,359
Fund Balances, Beginning	<u>46,688,474</u>	<u>1,086,398</u>	<u>89,482,237</u>	<u>51,664,532</u>	<u>188,921,641</u>
Fund Balances, Ending	<u>\$ 102,882,008</u>	<u>\$ 16,637,814</u>	<u>\$64,163,186</u>	<u>\$ 67,703,992</u>	<u>\$ 251,387,000</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITON
PROPRIETARY FUNDS
June 30, 2017

	Governmental Activities Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 11,921,308
Due from other funds	4,714,154
Total Current Assets	<u>16,635,662</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>619,962</u>
Total Capital Assets	<u>619,962</u>
Total Assets	<u>17,255,624</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,478,906
Due to other funds	27,451
Total Current Liabilities	<u>6,506,357</u>
Total Liabilities	<u>6,506,357</u>
Net Position	
Interim Net Position	<u>10,749,267</u>
Total Net Position	<u><u>\$ 10,749,267</u></u>

FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND****CHANGES IN NET POSITION****PROPRIETARY FUNDS***For the Nine Months Ended June 30, 2017*

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 37,174,571
Total Operating Revenues	<u>37,174,571</u>
Operating Expenses	
Current operations - general administration	1,556,065
Benefits provided	29,850,676
Total Operating Expenses	<u>31,406,741</u>
Operating Income (Loss)	5,767,830
Non-Operating Revenues	
Earnings on investments	15,363
Total Non-Operating Revenues	<u>15,363</u>
Change in Net Position	5,783,193
Net Position -Beginning	<u>4,966,074</u>
Net Position -Ending	<u>\$ 10,749,267</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2017

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 32,209,377
Payment of benefits	(29,850,676)
Payment of general administration expenses	(1,528,895)
Net Cash Provided (Used) by Operating Activities	<u>829,806</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>15,363</u>
Net Cash Provided by Investing Activities	<u>15,363</u>
Net Increase (Decrease) in Cash and Cash Equivalents	845,169
Cash and Cash Equivalents, Beginning of Year	<u>11,076,139</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 11,921,308</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 5,767,830
Adjustments to operations:	
Depreciation	27,170
Change in assets and liabilities:	
(Increase) Decrease in other receivables	301,498
(Increase) Decrease in due from other funds	(5,266,692)
Total adjustments	<u>(4,938,024)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 829,806</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
June 30, 2017

	Agency Fund
Assets	
Cash and cash equivalents	\$ 39,667,352
Investments	1,002,295
Miscellaneous receivables	166,193
Total Assets	\$ 40,835,840
Liabilities	
Due to other governments	\$ 40,835,840
Total Liabilities	\$ 40,835,840



FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF NET POSITION (DEFICIT)****COMPONENT UNITS***June 30, 2017*

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,846	\$ 46,244,837	\$ 15,616,445	\$	\$ 124,948	\$ 61,994,076
Investments		43,259,800	7,179,142			50,438,942
Deferred charges - debt refunding		9,630,508				9,630,508
Capital assets, net		238,491,561	142,944,662			381,436,223
Total Assets	<u>7,846</u>	<u>337,626,706</u>	<u>165,740,249</u>		<u>124,948</u>	<u>503,499,749</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		1,527,359	310,687			1,838,046
Due to primary government		304,732	399,752			704,484
Accrued interest payable		981,506	598,350			1,579,856
Long-term liabilities						
Due within one year		5,390,000				5,390,000
Due in more than one year		270,489,148	171,628,333			442,117,481
Total Liabilities		<u>278,692,745</u>	<u>172,937,122</u>			<u>451,629,867</u>
Net Position (Deficit)						
Interim Net Position	7,846	58,933,961	(7,196,873)		124,948	51,869,882
Total Net Position (Deficit)	<u>\$ 7,846</u>	<u>\$ 58,933,961</u>	<u>\$ (7,196,873)</u>	<u>\$</u>	<u>\$ 124,948</u>	<u>\$ 51,869,882</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Nine Months Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	39,434,233	18,244,860	270,000
Interest on long-term debt	5,909,538		
Total Fort Bend Toll Road Authority	<u>45,343,771</u>	<u>18,244,860</u>	<u>270,000</u>
Grand Parkway Toll Road Operations			
Toll road operations	11,655,557	14,973,733	60,000
Interest on long-term debt	3,590,100		
Total Grand Parkway Toll Road Operations	<u>15,245,657</u>	<u>14,973,733</u>	<u>60,000</u>
Fort Bend Housing Finance Corporation *			
General administration			
Total Fort Bend Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	31,482		
Total Fort Bend County Industrial Development Corporation	<u>31,482</u>		
Total Component Units	<u>\$ 60,620,910</u>	<u>\$ 33,218,593</u>	<u>\$ 330,000</u>

General Revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	(20,919,373)				(20,919,373)
	(5,909,538)				(5,909,538)
	(26,828,911)				(26,828,911)
		3,378,176			3,378,176
		(3,590,100)			(3,590,100)
		(211,924)			(211,924)
				(31,482)	(31,482)
				(31,482)	(31,482)
	(26,828,911)	(211,924)		(31,482)	(27,072,317)
51	577,792	123,946		865	702,654
	31,715	14,025			45,740
51	609,507	137,971		865	748,394
51	(26,219,404)	(73,953)		(30,617)	(26,323,923)
7,795	85,153,365	(7,122,920)		155,565	78,193,805
\$ 7,846	\$ 58,933,961	\$ (7,196,873)	\$	\$ 124,948	\$ 51,869,882



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 Nine Months Ended June 30, 2017*

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 213,301,442	\$ 213,301,442	\$ 217,564,482	\$ 4,263,040	102.0%
Fees and fines	29,907,300	29,990,774	23,637,600	(6,353,174)	78.8%
Intergovernmental	6,822,360	6,828,355	3,879,379	(2,948,976)	56.8%
Earnings on investments	901,500	901,500	1,058,941	157,441	117.5%
Miscellaneous	2,715,600	2,718,903	2,133,036	(585,867)	78.5%
Total Revenues	253,648,202	253,740,974	248,273,437	(5,467,537)	97.8%
Expenditures					
Current:					
General administration	53,426,240	53,644,296	40,090,693	13,553,603	74.7%
Financial administration	9,946,639	9,509,842	7,074,094	2,435,748	74.4%
Administration of justice	68,816,417	68,848,890	50,085,309	18,763,581	72.7%
Construction and maintenance	3,061,283	3,040,643	1,937,369	1,103,274	63.7%
Health and welfare	26,783,300	26,843,182	17,175,710	9,667,472	64.0%
Cooperative services	1,109,667	1,096,958	771,631	325,328	70.3%
Public safety	47,269,786	45,692,534	32,266,082	13,426,452	70.6%
Parks and recreation	3,253,069	3,212,614	2,185,972	1,026,642	68.0%
Libraries and education	16,106,863	16,141,634	11,643,727	4,497,907	72.1%
Capital Outlay	15,705,957	4,722,649	3,957,920	764,729	83.8%
Total Expenditures	245,479,221	232,753,242	167,188,505	65,564,737	71.8%
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,168,981	20,987,732	81,084,931	60,097,200	
Other Financing Sources (Uses)					
Transfers out	(15,677,684)	(15,711,228)	(14,318,884)	1,392,344	
Total Other Financing Sources (Uses)	(15,677,684)	(15,711,228)	(14,318,884)	1,392,344	
Net change in fund balances- budgetary basis	(7,508,703)	5,276,504	66,766,047	61,489,544	
Net adjustment to reflect operations in accordance with GAAP (a)			(10,572,514)		
Fund Balances, Beginning	46,688,474	46,688,474	46,688,474		
Fund Balances, Ending	\$ 39,179,771	\$ 51,964,978	\$ 102,882,008	\$ 61,489,544	

(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
General Fund			
Revenues	\$ 248,273,437	\$ 20,720,323	\$ 268,993,760
Expenditures	167,188,505	31,292,837	198,481,342
Excess (Deficiency) of Revenues Over (Under) Expenditures	81,084,931	(10,572,514)	70,512,418
Transfers out	(14,318,884)		(14,318,884)
Total Other Financing Sources (Uses)	(14,318,884)		(14,318,884)
Net Changes in Fund Balances	66,766,047	(10,572,514)	56,193,534
Fund Balances, Beginning			46,688,474
Fund Balances, Ending			<u>\$ 102,882,008</u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

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

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, 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
June 30, 2017

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 20,923,455	\$ 4,346,567	\$ 6,702,914	\$ 14,504,036
Taxes receivable, net				741,464
Grants receivable			22,994	
Other receivables			8,702	73,580
Due from other funds	95,619	91,080		
Total Assets	\$ 21,019,074	\$ 4,437,647	\$ 6,734,610	\$ 15,319,080
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			2,099,904	1,989,524
Deferred revenues				741,464
Total Liabilities			2,099,904	2,730,988
Fund Balances:				
Interim Fund Balance	21,019,074	4,437,647	4,634,706	12,588,092
Total Fund Balances	21,019,074	4,437,647	4,634,706	12,588,092
Total Liabilities and Fund Balances	\$ 21,019,074	\$ 4,437,647	\$ 6,734,610	\$ 15,319,080

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 14,072,025 303,273	\$ 809,689	\$ 4,341	\$ 117,086	\$ 1,220,973	\$ 476,885
					37,470
				32,244	
					8,346
<u>\$ 14,382,398</u>	<u>\$ 809,689</u>	<u>\$ 4,341</u>	<u>\$ 117,086</u>	<u>\$ 1,253,217</u>	<u>\$ 523,341</u>
\$ 1,360,194 303,273	\$	\$	\$ 88	\$ 25,330	\$
<u>1,663,467</u>			<u>88</u>	<u>25,330</u>	
12,718,931	809,689	4,341	116,998	1,227,887	523,341
<u>12,718,931</u>	<u>809,689</u>	<u>4,341</u>	<u>116,998</u>	<u>1,227,887</u>	<u>523,341</u>
<u>\$ 14,382,398</u>	<u>\$ 809,689</u>	<u>\$ 4,341</u>	<u>\$ 117,086</u>	<u>\$ 1,253,217</u>	<u>\$ 523,341</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
June 30, 2017

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 146,648	\$ 98,445	\$ 52,013	\$ 136,081
Taxes receivable, net				
Grants receivable				
Other receivables		1,020		
Due from other funds				
Total Assets	<u>\$ 146,648</u>	<u>\$ 99,465</u>	<u>\$ 52,013</u>	<u>\$ 136,081</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	7,915			
Deferred revenues				
Total Liabilities	<u>7,915</u>			
Fund Balances:				
Interim Fund Balance	138,733	99,465	52,013	136,081
Total Fund Balances	<u>138,733</u>	<u>99,465</u>	<u>52,013</u>	<u>136,081</u>
Total Liabilities and Fund Balances	<u>\$ 146,648</u>	<u>\$ 99,465</u>	<u>\$ 52,013</u>	<u>\$ 136,081</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
\$ 46,354	\$ 4,731	\$ 18,028	\$ 185,975	\$ 2,593,223	\$ 11,465
143				86,864	
<u>\$ 46,497</u>	<u>\$ 4,731</u>	<u>\$ 18,028</u>	<u>\$ 185,975</u>	<u>\$ 2,680,087</u>	<u>\$ 11,465</u>
\$	\$	\$	\$	\$	\$
			1,069	5,251	
			<u>1,069</u>	<u>5,251</u>	
<u>46,497</u>	<u>4,731</u>	<u>18,028</u>	<u>184,906</u>	<u>2,674,836</u>	<u>11,465</u>
<u>46,497</u>	<u>4,731</u>	<u>18,028</u>	<u>184,906</u>	<u>2,674,836</u>	<u>11,465</u>
<u>\$ 46,497</u>	<u>\$ 4,731</u>	<u>\$ 18,028</u>	<u>\$ 185,975</u>	<u>\$ 2,680,087</u>	<u>\$ 11,465</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
June 30, 2017

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 760,401	\$ 1,661,725	\$ 15,756	\$ 174,788
Taxes receivable, net				
Grants receivable				
Other receivables			114	
Due from other funds				
Total Assets	<u>\$ 760,401</u>	<u>\$ 1,670,925</u>	<u>\$ 15,870</u>	<u>\$ 174,788</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	5,317	2,508		
Deferred revenues				
Total Liabilities	<u>5,317</u>	<u>2,508</u>		
Fund Balances:				
Interim Fund Balance	755,084	1,668,417	15,870	174,788
Total Fund Balances	<u>755,084</u>	<u>1,668,417</u>	<u>15,870</u>	<u>174,788</u>
Total Liabilities and Fund Balances	<u>\$ 760,401</u>	<u>\$ 1,670,925</u>	<u>\$ 15,870</u>	<u>\$ 174,788</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	\$ 79,213	\$ (78,652)	\$ 5,515	\$ 255,417	\$ 28,805
	14,727	95,757			
<u>\$ 409,347</u>	<u>\$ 93,940</u>	<u>\$ 17,105</u>	<u>\$ 5,515</u>	<u>\$ 255,417</u>	<u>\$ 28,805</u>
\$	\$	\$	\$	\$	\$
	76	50,995			30
<u></u>	<u>76</u>	<u>50,995</u>	<u></u>	<u></u>	<u>30</u>
409,347	93,864	(33,890)	5,515	255,417	28,775
<u>409,347</u>	<u>93,864</u>	<u>(33,890)</u>	<u>5,515</u>	<u>255,417</u>	<u>28,775</u>
<u>\$ 409,347</u>	<u>\$ 93,940</u>	<u>\$ 17,105</u>	<u>\$ 5,515</u>	<u>\$ 255,417</u>	<u>\$ 28,805</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
June 30, 2017

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ (14,718)	\$ 243,760	\$ 939,330	\$ 1,857,896
Taxes receivable, net				
Grants receivable	5,246	205,190		
Other receivables			67,058	185,171
Due from other funds				
Total Assets	<u>\$ (9,472)</u>	<u>\$ 448,950</u>	<u>\$ 1,006,388</u>	<u>\$ 2,043,067</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	17,900	346,754	24,418	219,750
Deferred revenues				
Total Liabilities	<u>17,900</u>	<u>346,754</u>	<u>24,418</u>	<u>219,750</u>
Fund Balances:				
Interim Fund Balance	(27,372)	102,196	981,970	1,823,317
Total Fund Balances	<u>(27,372)</u>	<u>102,196</u>	<u>981,970</u>	<u>1,823,317</u>
Total Liabilities and Fund Balances	<u>\$ (9,472)</u>	<u>\$ 448,950</u>	<u>\$ 1,006,388</u>	<u>\$ 2,043,067</u>

* Unavailable as of issuance of this report.

Special Revenue Funds		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$	\$	\$ 72,809,517
		1,044,737
		381,384
		454,896
		195,045
<u>\$</u>	<u>\$</u>	<u>\$ 74,902,519</u>
\$	\$	\$
(3,233)		6,153,790
		1,044,737
<u>(3,233)</u>		<u>7,198,527</u>
3,233		67,703,992
<u>3,233</u>		<u>67,703,992</u>
<u>\$</u>	<u>\$</u>	<u>\$ 74,902,519</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the Nine Months Ended June 30, 2017

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 13,295,784
Taxes, sales	3,849,772			
Fees and fines				4,301,255
Intergovernmental		724,385	206,683	109,846
Earnings on investments	132,636	30,084	67,942	121,244
Miscellaneous			11,975	274,766
Total Revenues	<u>3,982,408</u>	<u>754,469</u>	<u>286,600</u>	<u>18,102,895</u>
Expenditures				
Current:				
General administration	872,207			
Administration of justice			10,173,476	
Construction and maintenance				14,771,096
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay		93,877	72,029	1,547,291
Total Expenditures	<u>872,207</u>	<u>93,877</u>	<u>10,245,505</u>	<u>16,318,387</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	3,110,201	660,592	(9,958,905)	1,784,508
Other Financing Sources (Uses)				
Transfers in			14,218,884	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>14,218,884</u>	
Net change in fund balances	3,110,201	660,592	4,259,979	1,784,508
Fund Balances, Beginning	<u>17,908,873</u>	<u>3,777,055</u>	<u>374,727</u>	<u>10,803,584</u>
Fund Balances, Ending	<u>\$ 21,019,074</u>	<u>\$ 4,437,647</u>	<u>\$ 4,634,706</u>	<u>\$ 12,588,092</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 9,493,326	\$	\$	\$	\$	\$
33,079				286,299	50,470
	62,635				97,875
95,899	5,245	28	477	7,821	3,138
167,096			93,141		
<u>9,789,400</u>	<u>67,880</u>	<u>28</u>	<u>93,618</u>	<u>294,120</u>	<u>151,483</u>
				263,331	
5,482,943			16,877		86,129
<u>1,049,557</u>					<u>16,550</u>
<u>6,532,500</u>			<u>16,877</u>	<u>263,331</u>	<u>102,679</u>
3,256,900	67,880	28	76,741	30,789	48,804
3,256,900	67,880	28	76,741	30,789	48,804
9,462,031	741,809	4,313	40,257	1,197,098	474,537
<u>\$ 12,718,931</u>	<u>\$ 809,689</u>	<u>\$ 4,341</u>	<u>\$ 116,998</u>	<u>\$ 1,227,887</u>	<u>\$ 523,341</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Nine Months Ended June 30, 2017

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		7,080		
Intergovernmental				
Earnings on investments	870	619	337	
Miscellaneous	53,418		660	10,366
Total Revenues	54,288	7,699	997	10,366
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	35,106			
Capital Outlay				
Total Expenditures	35,106			
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	19,182	7,699	997	10,366
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	19,182	7,699	997	10,366
Fund Balances, Beginning	119,551	91,766	51,016	125,715
Fund Balances, Ending	\$ 138,733	\$ 99,465	\$ 52,013	\$ 136,081

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
\$	\$	\$	\$	\$	\$
10,543				711,058	
12,316	30	118	1,343		9,628
					5,947
22,859	30	118	1,343	711,058	15,575
23,460			45,723	320,712	
				4,200	
				17,011	
23,460			45,723	341,923	5,083
(601)	30	118	(44,380)	369,135	10,492
(601)	30	118	(44,380)	369,135	10,492
47,098	4,701	17,910	229,286	2,305,701	973
\$ 46,497	\$ 4,731	\$ 18,028	\$ 184,906	\$ 2,674,836	\$ 11,465

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Nine Months Ended June 30, 2017

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			1,542	
Intergovernmental		31,260		53,344
Earnings on investments	5,580	12,165		1,074
Miscellaneous	112,465	1,130,635		
Total Revenues	118,045	1,174,060	1,542	54,418
Expenditures				
Current:				
General administration	214,112			
Administration of justice		54,747		500
Construction and maintenance				
Health and welfare				
Public safety		1,271,959		26,549
Libraries and education				
Capital Outlay		20,030		
Total Expenditures	214,112	1,346,736		27,049
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(96,067)	(172,676)	1,542	27,369
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(96,067)	(172,676)	1,542	27,369
Fund Balances, Beginning	851,151	1,841,093	14,328	147,419
Fund Balances, Ending	\$ 755,084	\$ 1,668,417	\$ 15,870	\$ 174,788

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	9,511	1,982,062		260,069	80,203
	458		113	1,684	337
	745	1,996	5,402		
409,347	10,714	1,984,058	5,515	261,753	80,540
				6,336	
	139,519	2,017,948			38,705
					13,060
	139,519	2,017,948		6,336	51,765
409,347	(128,805)	(33,890)	5,515	255,417	28,775
	100,000				
	100,000				
409,347	(28,805)	(33,890)	5,515	255,417	28,775
	122,669				
\$ 409,347	\$ 93,864	\$ (33,890)	\$ 5,515	\$ 255,417	\$ 28,775

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Nine Months Ended June 30, 2017

	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			587,672	1,669,101
Intergovernmental	147,614	2,012,766		4,155,175
Earnings on investments				19,652
Miscellaneous			8,000	10,851
Total Revenues	<u>147,614</u>	<u>2,012,766</u>	<u>595,672</u>	<u>5,854,779</u>
Expenditures				
Current:				
General administration				
Administration of justice	174,986	1,910,570	523,573	3,998,362
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				33,100
Total Expenditures	<u>174,986</u>	<u>1,910,570</u>	<u>523,573</u>	<u>4,031,462</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(27,372)	102,196	72,099	1,823,317
Other Financing Sources (Uses)				
Transfers in				196,360
Transfers (out)				(196,360)
Total Other Financing Sources (Uses)				
Net change in fund balances	(27,372)	102,196	72,099	1,823,317
Fund Balances, Beginning			909,871	
Fund Balances, Ending	<u>\$ (27,372)</u>	<u>\$ 102,196</u>	<u>\$ 981,970</u>	<u>\$ 1,823,317</u>

* Unavailable as of issuance of this report.

Special Revenue Funds		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$		\$ 22,789,110
		3,849,772
		7,658,099
		10,355,091
		518,522
5,000		1,892,463
<u>5,000</u>		<u>47,063,057</u>
1,767		1,408,798
		17,179,264
		20,254,039
		2,174,344
		1,423,342
		35,106
		2,862,505
<u>1,767</u>		<u>45,342,481</u>
3,233		1,720,576
		14,515,244
		(196,360)
		<u>14,318,884</u>
3,233		16,039,460
		51,664,532
<u>\$ 3,233</u>		<u>\$ 67,703,992</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 Nine Months Ended June 30, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 13,098,421	\$ 13,098,421	\$ 13,295,784	\$ 197,363	101.5%
Fees and fines	6,235,000	6,235,000	4,301,255	(1,933,745)	69.0%
Intergovernmental	300,000	300,000	109,846	(190,154)	36.6%
Earnings on investments	50,000	50,000	121,244	71,244	242.5%
Miscellaneous	310,000	310,000	274,766	(35,234)	88.6%
Total Revenues	19,993,421	19,993,421	18,102,895	(1,890,526)	90.5%
Expenditures					
Current:					
Construction and maintenance	23,699,864	23,687,526	14,771,096	8,916,430	62.4%
Capital Outlay	1,006,677	1,006,677	985,174	21,503	97.9%
Total Expenditures	24,706,541	24,694,203	15,756,270	8,937,933	63.8%
Net change in fund balances- budgetary basis	(4,713,120)	(4,700,782)	2,346,625	7,047,407	
Net adjustment to reflect operations in accordance with GAAP (a)			(562,117)		
Fund balances, Beginning	10,803,584	10,803,584	10,803,584		
Fund balances, Ending	\$ 6,090,464	\$ 6,102,802	\$ 12,588,091	\$ 7,047,407	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 18,102,895	\$	\$ 18,102,895
Expenditures	15,756,270	562,117	16,318,387
Net Changes in Fund Balances	2,346,625	(562,117)	1,784,507
Fund balances, Beginning			10,803,584
Fund balances, Ending			\$ 12,588,091

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Nine Months Ended June 30, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 9,428,642	\$ 9,428,642	\$ 9,493,326	\$ 64,684	100.7%
Fees and fines	100,000	100,000	33,079	(66,921)	33.1%
Earnings on investments	50,000	50,000	95,899	45,899	191.8%
Miscellaneous	85,000	85,000	167,096	82,096	196.6%
Total Revenues	<u>9,663,642</u>	<u>9,663,642</u>	<u>9,789,400</u>	<u>125,758</u>	<u>101.3%</u>
Expenditures					
Current:					
Construction and maintenance	8,767,816	8,777,816	5,379,021	3,398,795	61.3%
Capital Outlay	<u>1,041,000</u>	<u>1,031,000</u>	<u>982,928</u>	<u>48,072</u>	<u>95.3%</u>
Total Expenditures	<u>9,808,816</u>	<u>9,808,816</u>	<u>6,361,949</u>	<u>3,446,867</u>	<u>64.9%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(145,174)</u>	<u>(145,174)</u>	<u>3,427,451</u>	<u>3,572,625</u>	
Other Financing Sources (Uses)					
Transfers out	(1,255,000)				
Total Other Financing Sources (Uses)	<u>(1,255,000)</u>				
Net change in fund balances- budgetary basis	<u>(1,400,174)</u>	<u>(145,174)</u>	<u>3,427,451</u>	<u>3,572,625</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(170,550)		
Fund balances, Beginning	<u>9,462,031</u>	<u>9,462,031</u>	<u>9,462,031</u>		
Fund balances, Ending	<u>\$ 8,061,857</u>	<u>\$ 9,316,857</u>	<u>\$ 12,718,931</u>	<u>\$ 3,572,625</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,789,400	\$	\$ 9,789,400
Expenditures	6,361,949	170,550	6,532,500
Net Changes in Fund Balances	3,427,451	(170,550)	3,256,900
Fund balances, Beginning			<u>9,462,031</u>
Fund balances, Ending			<u>\$ 12,718,931</u>

FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES****IN FUND BALANCES - BUDGET AND ACTUAL****DEBT SERVICE - BUDGETARY BASIS***For the Nine Months Ended June 30, 2017*

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 44,948,638	\$ 44,948,638	\$ 45,930,283	\$ 981,645	102.2%
Intergovernmental			606,176	606,176	
Earnings on investments	30,000	30,000	104,549	74,549	348.5%
Total Revenues	<u>44,978,638</u>	<u>44,978,638</u>	<u>46,641,008</u>	<u>1,662,370</u>	<u>103.7%</u>
Expenditures					
Current:					
Principal	21,920,000	21,920,000	21,420,000	500,000	97.7%
Interest and fiscal charges	18,850,363	18,850,363	9,669,591	9,180,772	51.3%
Total Expenditures	<u>40,770,363</u>	<u>40,770,363</u>	<u>31,089,591</u>	<u>9,680,772</u>	<u>76.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,208,275</u>	<u>4,208,275</u>	<u>15,551,416</u>	<u>11,343,141</u>	
Net change in fund balances- budgetary basis	4,208,275	4,208,275	15,551,416	11,343,141	
Fund balances, Beginning	<u>1,086,398</u>	<u>1,086,398</u>	<u>1,086,398</u>		
Fund balances, Ending	<u>\$ 5,294,673</u>	<u>\$ 5,294,673</u>	<u>\$ 16,637,814</u>	<u>\$ 11,343,141</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
June 30, 2017

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,239,400	\$ 4,681,908	\$ 11,921,308
Due from other funds	4,080,061	634,093	4,714,154
Other receivables		200	200
Total Current Assets	<u>11,319,461</u>	<u>5,316,201</u>	<u>16,635,662</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	<u>619,962</u>		<u>619,962</u>
Total Capital Assets	<u>619,962</u>		<u>619,962</u>
Total Assets	<u>11,939,423</u>	<u>5,316,201</u>	<u>17,255,624</u>
Liabilities			
Current Liabilities:			
Benefits payable	2,927,179	3,551,727	6,478,906
Due to other funds	<u>2,041</u>	<u>25,410</u>	<u>27,451</u>
Total Current Liabilities	<u>2,929,220</u>	<u>3,577,137</u>	<u>6,506,357</u>
Total Liabilities	<u>2,929,220</u>	<u>3,577,137</u>	<u>6,506,357</u>
Net Position			
Interim Net Position	<u>9,010,203</u>	<u>1,739,064</u>	<u>10,749,267</u>
Total Net Position	<u>\$ 9,010,203</u>	<u>\$ 1,739,064</u>	<u>\$ 10,749,267</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2017

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 32,470,513	\$ 4,704,058	\$ 37,174,571
Total Operating Revenues	<u>32,470,513</u>	<u>4,704,058</u>	<u>37,174,571</u>
Operating Expenses			
Current operations - general administration	960,523	595,542	1,556,065
Benefits provided	<u>26,943,262</u>	<u>2,907,414</u>	<u>29,850,676</u>
Total Operating Expenses	<u>27,903,785</u>	<u>3,502,956</u>	<u>31,406,741</u>
Operating Income (Loss)	4,566,728	1,201,102	5,767,830
Non-Operating Revenues			
Earnings on investments	<u>15,363</u>		<u>15,363</u>
Total Non-Operating Revenues	<u>15,363</u>		<u>15,363</u>
Change in Net Position	4,582,091	1,201,102	5,783,193
Net Position -Beginning	<u>4,428,112</u>	<u>537,962</u>	<u>4,966,074</u>
Net Position -Ending	<u>\$ 9,010,203</u>	<u>\$ 1,739,064</u>	<u>\$ 10,749,267</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2017

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 28,522,635	\$ 3,686,742	\$ 32,209,377
Payment of benefits	(26,943,262)	(2,907,414)	(29,850,676)
Payment of general administration expenses	(933,353)	(595,542)	(1,528,895)
Net Cash Provided (Used) by Operating Activities	<u>646,020</u>	<u>183,786</u>	<u>829,806</u>
Cash Flows from Investing Activities:			
Interest earned on investments	<u>15,363</u>		<u>15,363</u>
Net Cash Provided by Investing Activities	<u>15,363</u>		<u>15,363</u>
Net Increase (Decrease) in Cash and Cash Equivalents	661,383	183,786	845,169
Cash and Cash Equivalents, Beginning of Year	<u>6,578,017</u>	<u>4,498,122</u>	<u>11,076,139</u>
Cash and Cash Equivalents, Ending of Period	<u><u>\$ 7,239,400</u></u>	<u><u>\$ 4,681,908</u></u>	<u><u>\$ 11,921,308</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 4,566,728	\$ 1,201,102	\$ 5,767,830
Adjustments to operations:			
Depreciation	27,170		27,170
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	291,469	10,029	301,498
(Increase) Decrease in due from other funds	(4,239,347)	(1,027,345)	(5,266,692)
Total adjustments	<u>(3,920,708)</u>	<u>(1,017,316)</u>	<u>(4,938,024)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 646,020</u></u>	<u><u>\$ 183,786</u></u>	<u><u>\$ 829,806</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			
	2008	2009	2010	2011
Governmental activities				
Invested in capital assets, net of related debt	\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406
Restricted	4,034,606	5,363,740	4,168,945	4,477,906
Unrestricted	42,289,889	23,075,239	(2,719,935)	(29,273,588)
Interim Net Position				
Total governmental activities net position	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>
Primary Government: Total primary government net position	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>

Fiscal Year					
2012	2013	2014	2015	2016	Nine Months Ended 6/30/17
\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 1,236,758,942	\$ 1,359,840,462	\$
2,977,050	1,414,427	1,753,831	1,852,069		
(61,148,019)	(93,281,840)	(118,732,064)	(126,329,396)	(147,831,575)	
					1,291,226,430
<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,291,226,430</u>
<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,291,226,430</u>

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

	Fiscal Year			
	2008	2009	2010	2011
Expenses				
Governmental Activities:				
General administration	\$ 33,235,842	\$ 42,900,684	\$ 40,543,784	\$ 42,795,907
Financial administration	7,581,878	8,841,189	8,059,389	9,441,048
Administration of justice	65,681,467	73,811,398	76,268,255	84,507,797
Construction and maintenance	47,535,293	47,188,776	46,946,163	45,632,055
Health and welfare	21,592,759	25,623,533	28,566,454	30,104,991
Cooperative services	1,143,390	1,188,580	1,123,951	1,177,426
Public safety	50,016,288	61,126,911	55,269,509	55,315,591
Park and recreation	2,128,502	1,879,525	2,263,280	2,917,574
Libraries and education	12,325,097	12,956,363	13,468,700	14,800,838
Interest on long-term debt	10,621,067	12,338,352	15,494,994	14,887,908
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	\$ 251,861,583	\$ 287,855,311	\$ 288,004,479	\$ 301,581,135
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198
Financial administration	1,976,033	2,451,191	3,273,137	3,988,371
Administration of justice	6,692,111	6,828,228	7,032,374	7,222,932
Construction and maintenance	8,305,998	8,442,746	6,737,542	6,679,429
Health and welfare	4,036,821	5,057,246	5,652,201	6,396,645
Public safety	3,946,125	4,887,245	5,060,714	5,621,993
Park and recreation	189,273	187,724	136,864	141,893
Libraries and education	262,957	256,730	240,719	246,699
Operating grants and contributions:				
General administration	6,386,016	6,257,935	2,034,953	5,257,804
Administration of justice	5,995,866	7,242,476	6,805,719	7,719,264
Construction and maintenance	1,137,555	1,509,761	356,447	1,381,572
Health and welfare	4,663,836	4,982,855	8,188,534	12,506,581
Cooperative services	1,936		13,136	
Public safety	5,754,025	13,784,334	4,464,349	8,623,225
Park and recreation	102,738	61,023	1,255,743	157,468
Libraries and education	141,938	97,403	194,400	174,204
Capital grants and contributions:				
General administration				
Administration of justice			2,934	
Construction and maintenance	33,540,586	62,012,765	30,355,407	25,214,312
Health and welfare		45,000		
Cooperative services				
Public safety				
Park and recreation				
Libraries and education		1,917,000		
Interest on long-term debt				
Total governmental activities program revenues	\$ 90,096,477	\$ 133,013,440	\$ 88,828,287	\$ 98,386,590

Fiscal Year					Nine Months Ended 6/30/17
2012	2013	2014	2015	2016	
\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 44,593,465
8,344,714	8,849,251	9,809,215	9,923,190	10,668,228	7,338,153
88,819,892	94,210,925	96,510,853	97,317,659	106,035,587	73,167,262
46,468,925	50,078,091	57,430,317	80,574,657	78,151,431	29,737,917
30,677,345	34,630,163	34,976,018	36,721,273	43,153,506	29,460,543
1,118,341	1,067,104	1,152,222	1,150,926	1,215,874	828,443
54,954,201	55,866,404	58,412,120	63,537,941	64,704,958	44,663,922
2,578,555	2,069,935	3,379,366	4,133,419	4,545,562	3,624,843
15,708,114	16,156,200	17,170,818	17,638,589	18,446,773	12,898,199
15,037,346	15,536,759	14,836,824	14,108,075	14,960,865	9,720,558
					34,957,842
					(5,767,830)
<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 285,223,317</u>
\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 6,366,132
4,695,710	5,762,439	6,497,643	7,541,956	8,143,353	7,047,710
7,522,930	8,918,247	8,400,556	8,485,619	8,700,278	7,069,673
7,466,798	7,562,523	6,759,102	7,078,136	7,121,643	3,930,465
6,138,679	7,047,993	7,371,859	7,762,002	10,263,992	6,234,580
5,642,978	6,140,083	7,125,686	7,721,948	8,733,631	7,217,076
183,406	175,619	193,631	188,437	158,626	374,837
269,015	279,570	276,634	280,973	288,193	499,387
4,167,626	3,597,784	3,626,019	3,849,997	4,380,173	3,583,925
6,821,433	8,311,676	10,213,349	10,292,737	10,823,506	10,809,998
949,663	293,411	372,129	1,713,376	390,265	1,919,847
10,899,781	16,191,142	14,782,021	16,106,462	18,361,326	7,203,444
	1,000	200	350	21,586	
6,252,054	4,758,606	3,932,646	4,427,337	3,994,478	2,717,215
104,002	86,260	100,286	346,283	98,583	
438,841	64,483	69,806	104,658	46,068	59,413
	2,052,920	3,500,000			
				89,000	
27,234					
23,872,205	28,068,322	32,683,107	32,920,374	125,334,640	503,524
					15,327
	10,965	357,373	64,000	28,000	
				1,403,990	
					606,176
<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 66,158,729</u>

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

	Fiscal Year			
	2008	2009	2010	2011
Net (Expense)/Revenue				
Governmental Activities	\$ (161,765,106)	\$ (154,841,871)	\$ (199,176,192)	\$ (203,194,545)
Total primary government net (expense)/revenue	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339
Sales taxes				
Earnings on investments	8,082,178	3,664,184	3,870,155	2,925,202
Miscellaneous	3,486,452	3,901,588	4,237,069	5,954,640
Total governmental activities	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>205,700,181</u>
Total primary government	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>	<u>\$ 205,700,181</u>
Change in Net Position				
Governmental Activities	\$ 21,636,204	\$ 44,191,304	\$ 7,819,208	\$ 2,505,636
Total primary government	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>

Fiscal Year					
2012	2013	2014	2015	2016	Nine Months Ended 6/30/17
<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (219,064,588)</u>
<u><u>\$ (212,398,577)</u></u>	<u><u>\$ (212,994,248)</u></u>	<u><u>\$ (226,270,635)</u></u>	<u><u>\$ (257,595,750)</u></u>	<u><u>\$ (186,863,921)</u></u>	<u><u>\$ (219,064,588)</u></u>
\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 286,283,874
1,099,103	2,956,560	4,214,553	5,789,362	6,958,956	3,849,772
2,584,776	963,652	880,712	904,359	1,761,994	2,367,833
6,745,855	5,537,404	4,373,699	7,138,231	7,520,474	5,775,471
<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>	<u>278,573,878</u>	<u>286,591,193</u>	<u>298,276,950</u>
<u><u>\$ 209,643,431</u></u>	<u><u>\$ 216,916,288</u></u>	<u><u>\$ 232,307,606</u></u>	<u><u>\$ 278,573,878</u></u>	<u><u>\$ 286,591,193</u></u>	<u><u>\$ 298,276,950</u></u>
\$ (2,755,146)	\$ 3,922,040	\$ 6,036,971	\$ 20,978,128	\$ 99,727,272	\$ 79,212,362
<u><u>\$ (2,755,146)</u></u>	<u><u>\$ 3,922,040</u></u>	<u><u>\$ 6,036,971</u></u>	<u><u>\$ 20,978,128</u></u>	<u><u>\$ 99,727,272</u></u>	<u><u>\$ 79,212,362</u></u>

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

	Fiscal Year			
	2008	2009	2010	2011
General Fund				
Reserved:				
Prepaid Items	\$ 197,806	\$ 100,233	\$ 111,184	\$
Unreserved	38,547,536	34,463,474	43,269,189	
Nonspendable				136,007
Restricted				
Committed				33,106,759
Unassigned				10,816,215
Interim Fund Balance				
Total General Fund	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$
Prepaid items	7,879	11,224	4,305	
Capital projects	106,937,644	154,475,649	76,694,711	
Unreserved, reported in:				
Special revenue funds	15,585,100	23,120,456	22,906,854	
Capital project funds	4,857,926			
Nonspendable				69,379
Restricted				39,683,423
Unassigned				(4,419,144)
Interim Fund Balance				
Total All Other Governmental Funds	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>

Fiscal Year					Nine Months Ended 6/30/17
2012	2013	2014	2015	2016	
\$	\$	\$	\$	\$	\$
36,826	1,233,591	386,965	359,792	270,023	
246,021	277,783	209,080	217,488	257,923	
24,179,874	22,857,602	22,676,941	14,766,773	8,278,285	
11,563,846	13,037,646	14,251,514	30,590,003	37,882,243	
					102,882,008
<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 102,882,008</u>
\$	\$	\$	\$	\$	\$
54,201	10,963	45,408	44,468	44,468	
78,702,294	55,371,174	41,583,667	58,412,209	58,412,209	
	(1,663)	(3,169)	(1,883)	(1,883)	
					148,504,992
<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 58,454,794</u>	<u>\$ 148,504,992</u>

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

	Fiscal Year			
	2008	2009	2010	2011
Revenues				
Taxes, property	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898
Taxes, sales				
Fees and fines	28,948,356	34,591,324	35,306,339	37,371,124
Intergovernmental	27,189,804	35,910,436	28,400,145	36,971,987
Earnings on investments	7,875,929	3,509,046	3,744,027	2,798,039
Miscellaneous	5,397,431	8,396,202	7,256,967	6,635,261
Total Revenues	243,359,126	272,965,912	273,936,675	281,183,309
Expenditures				
Current:				
General administration	36,060,406	38,259,862	40,727,455	42,352,337
Financial administration	6,330,272	7,162,814	6,725,826	7,176,186
Administration of justice	38,895,064	68,150,496	67,310,882	71,839,346
Construction and maintenance	28,584,504	30,896,400	26,775,517	29,542,425
Health and welfare	20,369,042	22,539,945	21,124,782	22,067,744
Cooperative services	975,720	1,049,985	933,519	986,392
Public safety	63,081,120	44,578,722	40,895,974	44,156,502
Parks and recreation	1,739,346	1,815,986	2,231,528	2,263,590
Libraries and education	10,422,032	11,398,561	11,354,804	12,176,637
Capital Outlay	78,040,663	102,627,536	99,931,347	88,927,796
Debt Service:				
Principal	8,220,000	8,305,000	8,100,000	12,590,000
Interest and fiscal charges	12,266,435	12,149,302	16,341,773	15,528,257
Debt Issuance costs		1,176,319	225,979	249,266
Total Expenditures	304,984,604	350,110,928	342,679,386	349,856,478
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)
Other Financing Sources (Uses)				
Transfers in	9,569,698	23,578,390	15,248,368	14,402,786
Transfers (out)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)
Bonds issued		119,910,000		
Refunding bonds issued		2,460,000	20,780,000	9,675,000
Premium on refunding bonds issued		5,241,474		
Issuance of debt		122,676	2,170,147	784,853
Payments to current refunding bond agent		(2,865,000)	(24,600,000)	(10,230,000)
Total Other Financing Sources (Uses)		124,869,150	(1,649,853)	229,853
Net Change in Fund Balances	\$ (61,625,478)	\$ 47,724,134	\$ (70,392,564)	\$ (68,443,316)
Debt service as a percentage of noncapital expenditures	9.03%	8.26%	10.07%	10.78%

Fiscal Year					
2012	2013	2014	2015	2016	Nine Months Ended 6/30/17
\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 286,283,874
1,099,103	2,956,559	4,214,553	5,789,362	6,958,956	3,849,772
39,598,440	44,177,263	45,106,533	47,803,283	50,231,963	38,216,338
29,377,233	42,565,592	36,899,095	39,904,787	39,673,097	27,210,192
2,451,577	930,273	848,534	878,980	1,750,631	2,353,211
7,175,498	5,988,682	8,243,270	7,545,715	7,913,682	6,774,282
<u>279,758,358</u>	<u>304,760,708</u>	<u>318,304,292</u>	<u>344,366,239</u>	<u>377,500,730</u>	<u>364,687,669</u>
35,704,861	35,700,575	41,478,910	44,698,720	56,093,978	45,414,974
7,221,313	7,180,608	7,891,034	8,369,921	9,063,587	7,114,609
75,286,042	75,903,798	77,242,153	81,411,531	89,715,917	69,422,890
28,214,027	27,403,230	35,374,943	59,785,401	43,275,592	22,735,537
27,835,260	30,447,359	30,267,231	32,436,431	38,314,627	28,024,930
960,392	883,324	944,039	973,026	1,050,282	771,631
45,463,593	44,916,198	46,688,895	53,652,220	54,393,589	42,329,212
1,957,044	1,979,888	2,411,558	3,051,927	3,307,538	2,877,069
13,012,700	13,034,164	13,613,875	14,460,419	15,215,877	11,535,237
44,845,672	57,508,193	40,964,586	28,911,628	61,611,363	44,664,642
13,300,000	15,630,000	16,250,000	16,750,000	18,480,000	21,420,000
15,571,727	16,745,929	15,893,399	14,391,964	15,506,610	9,669,591
541,944	3,650	234,472	1,207,260	1,316,238	50,966
<u>309,914,575</u>	<u>327,336,916</u>	<u>329,255,095</u>	<u>360,100,448</u>	<u>407,345,198</u>	<u>306,031,288</u>
(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	58,656,381
13,258,127	11,521,941	11,771,144	13,517,505	13,780,670	14,515,244
(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(14,515,244)
58,220,000			37,365,000	96,640,000	3,808,978
		18,900,000	108,225,000	73,120,000	
			3,944,496	18,416,480	
7,326,639		2,202,026	18,114,658	15,739,791	
		(21,065,913)	(126,676,501)	(89,544,194)	
<u>65,546,639</u>	<u></u>	<u>(2,685,887)</u>	<u>40,972,653</u>	<u>114,372,077</u>	<u>3,808,978</u>
<u>\$ 35,390,422</u>	<u>\$ (22,576,208)</u>	<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ 62,465,359</u>
10.89%	12.00%	11.15%	9.40%	9.83%	11.90%