



**MONTHLY FINANCIAL REPORT**  
**For Eleven Months Ended August 31, 2017**  
**(Unaudited and Unadjusted)**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



# **FORT BEND COUNTY, TEXAS**

## **TABLE OF CONTENTS**

	<b><u>Pages</u></b>
<b><u>INTRODUCTORY SECTION</u></b>	
Letter of Transmittal	i-ii
<b><u>FINANCIAL SECTION</u></b>	
<b>Basic Financial Statements</b>	
Government-wide Financial Statements	
Statement of Net Position	1
Statement of Activities	2-3
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balances	5
Proprietary Funds Financial Statements	
Statement of Net Position	6
Statement of Revenues, Expenses, and Changes in Fund Net Position	7
Statement of Cash Flows	8
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	9
Component Unit Financial Statements	
Statement of Net Position	11
Statement of Activities	12-13
<b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	16
Notes to Required Supplementary Information	17
<b>Other Supplementary Information</b>	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Non-Major Special Revenue Funds	26-33
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Special Revenue Funds	34-41
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual	
Road and Bridge Special Revenue Fund	42
Drainage District Special Revenue Fund	43
Debt Service Fund	44
Combining Statement of Net Position - Internal Service Funds	45
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	46
Combining Statement of Cash Flows - Internal Service Funds	47
<b><u>STATISTICAL SECTION</u></b>	
Net Position by Component	50-51
Changes in Net Position	52-55
Fund Balance of Governmental Funds	56-57
Changes in Fund Balances, Governmental Funds	58-59





**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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

April 17, 2018

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

Gentlemen:

The Monthly Unaudited Financial Report for the ten months ending August 31, 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**  
*August 31, 2017*

	<b>Primary Government Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 284,205,633	\$ 65,017,562
Investments	22,047,766	41,189,783
Receivables:		
Taxes, net	6,924,859	
Grants	3,123,716	
Fees and fines	27,703,056	
Other	5,908,032	
Prepaid items	160,551	
Deferred charges - debt refunding	9,171,473	9,630,508
Deferred outflows - pension activities	54,975,197	
Due from component units	38,286	
Capital assets, not being depreciated	468,364,049	
Capital assets, net of accumulated depreciation	1,255,563,720	380,045,838
<b>Total Assets</b>	<b>2,138,186,338</b>	<b>495,883,691</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	18,051,653	
Retainage payable	1,644,376	1,681,400
Accrued interest payable	1,605,345	1,579,856
Unearned revenues	4,422,805	
Due to primary government		38,286
Due to other governments	148,117	
Long-term liabilities due within one-year	23,218,933	5,390,000
Long-term liabilities due in more than one-year	843,606,854	442,117,481
<b>Total Liabilities</b>	<b>892,698,083</b>	<b>450,807,023</b>
<b>Net Position (Deficit)</b>		
Interim Net Position	1,245,488,255	45,076,668
<b>Total Net Position</b>	<b>\$ 1,245,488,255</b>	<b>\$ 45,076,668</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Eleven Months Ended August 31, 2017*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 52,843,816	\$ 7,866,278	\$ 4,068,968	\$
Financial administration	8,816,389	7,572,341		
Administration of justice	88,891,079	8,495,094	11,398,400	
Construction and maintenance	40,038,502	5,080,550	4,312,477	503,524
Health and welfare	35,629,965	8,112,717	8,513,055	
Cooperative services	960,717			15,327
Public safety	53,510,353	8,771,399	3,365,055	
Park and recreation	4,436,068	636,004	95,821	
Libraries and education	15,614,299	847,799	61,707	
Capital outlay, interim financial activity	45,985,908			
Internal Service Fund, interim activity	(7,436,837)			
Interest on long-term debt	10,211,272			625,965
Total Primary Government	\$ 349,501,531	\$ 47,382,182	\$ 31,815,483	\$ 1,144,816
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	55,525,428	21,727,781		492,509
FB Grand Parkway Toll Road Operations	20,038,287	18,733,748		375,083
FB Housing Finance Corp. *				
FBC Industrial Development Corporation	31,482			
Total Component Units	\$ 75,595,197	\$ 40,461,529	\$	\$ 867,592

**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**

\$ (40,908,570)	\$
(1,244,048)	
(68,997,585)	
(30,141,951)	
(19,004,193)	
(945,390)	
(41,373,899)	
(3,704,243)	
(14,704,793)	
(45,985,908)	
7,436,837	
(9,585,307)	
<u>(269,159,050)</u>	

	(33,305,138)
	(929,456)
	(31,482)
	<u>(34,266,076)</u>

287,524,050	
5,149,154	
3,097,411	1,027,459
6,856,736	121,480
<u>302,627,351</u>	<u>1,148,939</u>
33,468,301	(33,117,137)
1,212,019,954	78,193,805
<u>\$1,245,488,255</u>	<u>\$ 45,076,668</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**August 31, 2017**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>Non-major Special Revenue Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 73,899,522	\$ 16,896,884	\$ 113,460,589	\$ 67,247,572	\$ 271,504,567
Investments			22,047,766		22,047,766
Taxes receivable, net	5,504,027	455,782		965,051	6,924,860
Grants receivable	2,960,550			163,166	3,123,716
Fines and fees receivable	27,703,056				27,703,056
Other receivables	2,549,894	3,138,013	5,098	381,105	6,074,110
Due from other funds	8,114,568			41,173	8,155,741
Due from component units	38,286				38,286
Prepaid items	140,460			20,090	160,550
<b>Total Assets</b>	<b>\$ 120,910,363</b>	<b>\$ 20,490,679</b>	<b>\$ 135,513,453</b>	<b>\$ 68,818,157</b>	<b>\$ 345,732,652</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 5,992,750	\$	\$	\$	\$ 5,992,750
Accrued payroll	5,509,403				5,509,403
Retainage payable	129,827		1,514,549		1,644,376
Due to other funds			6,348,818	7,394,441	13,743,259
Due to other governments	222,970			91,340	314,310
Deferred revenue	33,725,781	3,593,795		1,035,645	38,355,221
<b>Total Liabilities</b>	<b>45,580,731</b>	<b>3,593,795</b>	<b>7,863,367</b>	<b>8,521,426</b>	<b>65,559,319</b>
Fund Balances:					
Interim Fund Balance	75,329,632	16,896,884	127,650,086	60,296,731	280,173,333
<b>Total Fund Balances</b>	<b>75,329,632</b>	<b>16,896,884</b>	<b>127,650,086</b>	<b>60,296,731</b>	<b>280,173,333</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 120,910,363</b>	<b>\$ 20,490,679</b>	<b>\$ 135,513,453</b>	<b>\$ 68,818,157</b>	<b>\$ 345,732,652</b>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS***For the Eleven Months Ended August 31, 2017*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>Non-major Special Revenue Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Taxes - Property	\$ 218,505,866	\$ 46,129,019	\$	\$ 22,889,164	\$ 287,524,049
Taxes - Sales				5,149,154	5,149,154
Fees and fines	36,786,520			9,548,614	46,335,134
Intergovernmental	16,913,985	625,965	3,829,768	11,345,813	32,715,531
Earnings on investments	1,459,208	144,960	786,508	685,000	3,075,676
Miscellaneous	6,191,396		25	2,223,743	8,415,164
<b>Total Revenues</b>	<u>279,856,975</u>	<u>46,899,944</u>	<u>4,616,301</u>	<u>51,841,488</u>	<u>383,214,708</u>
<b>Expenditures</b>					
Current:					
General administration	51,213,445		715,761	3,656,890	55,586,096
Financial administration	8,538,210			5,083	8,543,293
Administration of justice	63,273,601			21,038,473	84,312,074
Construction and maintenance	2,496,902		1,201,351	25,841,693	29,539,946
Health and welfare	31,369,815			2,504,076	33,873,891
Cooperative services	891,923				891,923
Public safety	49,205,256			1,474,082	50,679,338
Parks and recreation	3,506,743		19,207		3,525,950
Libraries and education	13,919,732			64,134	13,983,866
<b>Capital Outlay</b>	12,499,791		40,295,198	2,931,143	55,726,132
<b>Debt Service:</b>					
Interest and fiscal charges		9,669,458			9,669,458
<b>Total Expenditures</b>	<u>236,915,418</u>	<u>31,089,458</u>	<u>42,773,331</u>	<u>57,515,574</u>	<u>368,293,781</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>42,941,557</u>	<u>15,810,486</u>	<u>(38,157,030)</u>	<u>(5,674,086)</u>	<u>14,920,927</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	18,485			14,700,201	14,718,686
Transfers (out)	(14,318,884)			(399,802)	(14,718,686)
Bonds issued			68,358,978		68,358,978
<b>Total Other Financing Sources (Uses)</b>	<u>(14,300,399)</u>	<u></u>	<u>76,324,879</u>	<u>14,300,399</u>	<u>76,324,879</u>
Net Change in Fund Balances	28,641,158	15,810,486	38,167,849	8,626,313	91,245,806
<b>Fund Balances, Beginning</b>	<u>46,688,474</u>	<u>1,086,398</u>	<u>89,482,237</u>	<u>51,670,418</u>	<u>188,927,527</u>
<b>Fund Balances, Ending</b>	<u>\$ 75,329,632</u>	<u>\$ 16,896,884</u>	<u>\$ 127,650,086</u>	<u>\$ 60,296,731</u>	<u>\$ 280,173,333</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITON**  
**PROPRIETARY FUNDS**  
*August 31, 2017*

	<b>Governmental Activities Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 12,701,064
Due from other funds	5,698,098
Other receivables	114
Total Current Assets	<u>18,399,276</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>615,598</u>
Total Capital Assets	<u>615,598</u>
<b>Total Assets</b>	<u>19,014,874</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	6,478,906
Due to other funds	<u>110,580</u>
Total Current Liabilities	<u>6,589,486</u>
<b>Total Liabilities</b>	<u>6,589,486</u>
<b>Net Position</b>	
Interim Net Position	<u>12,425,388</u>
<b>Total Net Position</b>	<u><u>\$ 12,425,388</u></u>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION****PROPRIETARY FUNDS***For the Eleven Months Ended August 31, 2017*

	<b>Governmental Activities Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 45,439,068
<b>Total Operating Revenues</b>	<u>45,439,068</u>
<b>Operating Expenses</b>	
Current operations - general administration	1,944,920
Benefits provided	36,057,309
<b>Total Operating Expenses</b>	<u>38,002,229</u>
<b>Operating Income (Loss)</b>	7,436,839
<b>Non-Operating Revenues</b>	
Earnings on investments	22,475
<b>Total Non-Operating Revenues</b>	<u>22,475</u>
Change in Net Position	7,459,314
<b>Net Position -Beginning</b>	<u>4,966,074</u>
<b>Net Position -Ending</b>	<u>\$ 12,425,388</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Eleven Months Ended August 31, 2017*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 39,573,145
Payment of benefits	(36,057,309)
Payment of general administration expenses	(1,913,385)
Net Cash Provided (Used) by Operating Activities	<u>1,602,451</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	22,475
Net Cash Provided by Investing Activities	<u>22,475</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	1,624,925
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>11,076,139</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u><u>\$ 12,701,064</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ 7,436,839
Adjustments to operations:	
Depreciation	31,535
Change in assets and liabilities:	
(Increase) Decrease in other receivables	301,584
(Increase) Decrease in due from other funds	(6,167,507)
<b>Total adjustments</b>	<u>(5,834,388)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ 1,602,451</u></u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS**  
*August 31, 2017*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 41,552,622
Investments	1,002,295
Miscellaneous receivables	<u>166,193</u>
<b>Total Assets</b>	<u><u>\$ 42,721,110</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 42,721,110</u>
<b>Total Liabilities</b>	<u><u>\$ 42,721,110</u></u>



**FORT BEND COUNTY, TEXAS**

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

**COMPONENT UNITS**

*August 31, 2017*

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 7,865	\$ 46,282,025	\$ 18,602,428	\$	\$ 125,244	\$ 65,017,562
Investments		37,599,865	3,589,918			41,189,783
Deferred charges - debt refunding		9,630,508				9,630,508
Capital assets, net		237,692,050	142,353,788			380,045,838
<b>Total Assets</b>	<u>7,865</u>	<u>331,204,448</u>	<u>164,546,134</u>		<u>125,244</u>	<u>495,883,691</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		1,546,705	134,695			1,681,400
Due to primary government		24,483	13,803			38,286
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
<b>Total Liabilities</b>		<u>278,431,842</u>	<u>172,375,181</u>			<u>450,807,023</u>
<b>Net Position (Deficit)</b>						
Interim Net Position	7,865	52,772,606	(7,829,047)		125,244	45,076,668
<b>Total Net Position (Deficit)</b>	<u>\$ 7,865</u>	<u>\$ 52,772,606</u>	<u>\$ (7,829,047)</u>	<u>\$</u>	<u>\$ 125,244</u>	<u>\$ 45,076,668</u>

\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Eleven Months Ended August 31, 2017*

Functions/Programs	Expenses	Program Revenues	
		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>Fort Bend Toll Road Authority</b>			
Toll road operations	49,615,890	21,727,781	492,509
Interest on long-term debt	5,909,538		
<b>Total Fort Bend Toll Road Authority</b>	<u>55,525,428</u>	<u>21,727,781</u>	<u>492,509</u>
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	16,448,187	18,733,748	375,083
Interest on long-term debt	3,590,100		
<b>Total Grand Parkway Toll Road Operations</b>	<u>20,038,287</u>	<u>18,733,748</u>	<u>375,083</u>
<b>Fort Bend Housing Finance Corporation *</b>			
General administration			
<b>Total Fort Bend Housing Finance Corporation</b>			
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	31,482		
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>31,482</u>		
<b>Total Component Units</b>	<u>\$ 75,595,197</u>	<u>\$ 40,461,529</u>	<u>\$ 867,592</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**

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$
	(27,395,600)				(27,395,600)
	(5,909,538)				(5,909,538)
	(33,305,138)				(33,305,138)
		2,660,644			2,660,644
		(3,590,100)			(3,590,100)
		(929,456)			(929,456)
				(31,482)	(31,482)
				(31,482)	(31,482)
	(33,305,138)	(929,456)		(31,482)	(34,266,076)
70	837,646	188,582		1,161	1,027,459
	86,733	34,747			121,480
70	924,379	223,329		1,161	1,148,939
70	(32,380,759)	(706,127)		(30,321)	(33,117,137)
7,795	85,153,365	(7,122,920)		155,565	78,193,805
\$ 7,865	\$ 52,772,606	\$ (7,829,047)	\$	\$ 125,244	\$ 45,076,668



### **Required Supplementary Information**



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Eleven Months Ended August 31, 2017**

	<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	\$ 213,301,442	\$ 213,301,442	\$ 218,505,866	\$ 5,204,424	102.4%
Fees and fines	29,907,300	29,990,774	28,365,046	(1,625,728)	94.6%
Intergovernmental	6,822,360	6,828,355	4,379,704	(2,448,651)	64.1%
Earnings on investments	901,500	901,500	1,324,379	422,879	146.9%
Miscellaneous	2,715,600	2,726,166	2,640,046	(86,120)	96.8%
<b>Total Revenues</b>	<b>253,648,202</b>	<b>253,748,237</b>	<b>255,215,040</b>	<b>1,466,803</b>	<b>100.6%</b>
<b>Expenditures</b>					
Current:					
General administration	53,426,240	53,470,558	47,016,007	6,454,550	87.9%
Financial administration	9,946,639	9,509,842	8,495,316	1,014,526	89.3%
Administration of justice	68,816,417	68,893,614	60,709,802	8,183,812	88.1%
Construction and maintenance	3,061,283	2,940,828	2,351,532	589,296	80.0%
Health and welfare	26,783,300	26,916,222	20,910,804	6,005,418	77.7%
Cooperative services	1,109,667	1,096,958	891,923	205,035	81.3%
Public safety	47,269,786	45,712,834	38,729,741	6,983,093	84.7%
Parks and recreation	3,253,069	3,212,614	2,671,640	540,973	83.2%
Libraries and education	16,106,863	16,142,929	14,063,328	2,079,601	87.1%
<b>Capital Outlay</b>	<b>15,705,957</b>	<b>4,699,592</b>	<b>4,087,616</b>	<b>611,976</b>	<b>87.0%</b>
<b>Total Expenditures</b>	<b>245,479,221</b>	<b>232,595,991</b>	<b>199,927,710</b>	<b>32,668,281</b>	<b>86.0%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,168,981	21,152,246	55,287,330	34,135,084	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(15,677,684)	(14,436,628)	(14,318,884)	117,744	
<b>Total Other Financing Sources (Uses)</b>	<b>(15,677,684)</b>	<b>(14,436,628)</b>	<b>(14,318,884)</b>	<b>117,744</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(7,508,703)</b>	<b>6,715,618</b>	<b>40,968,446</b>	<b>34,252,828</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(12,327,287)		
<b>Fund Balances, Beginning</b>	<b>46,688,474</b>	<b>46,688,474</b>	<b>46,688,474</b>		
<b>Fund Balances, Ending</b>	<b>\$ 39,179,771</b>	<b>\$ 53,404,092</b>	<b>\$ 75,329,632</b>	<b>\$ 34,252,828</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	\$ 255,215,040	\$ 24,641,934	\$ 279,856,975
Expenditures	199,927,710	36,987,707	236,915,417
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	55,287,330	(12,345,772)	42,941,558
Transfers in		18,485	18,485
Transfers out	(14,318,884)		(14,318,884)
<b>Total Other Financing Sources (Uses)</b>	(14,318,884)	18,485	(14,300,399)
<b>Net Changes in Fund Balances</b>	40,968,446	(12,327,287)	28,641,158
<b>Fund Balances, Beginning</b>			46,688,474
<b>Fund Balances, Ending</b>			<u><u>\$ 75,329,632</u></u>



## **Other Supplementary Information**



**Combining and Individual Fund  
Statements and Schedules**

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

**Special Revenue Funds**

**FBC Assistance District**

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. These funds are restricted by state statute. This includes Fund 130, 131, 133, 134, 135, 136, 137, 138, 139 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**  
**August 31, 2017**

	<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	\$ 20,266,587	\$ 4,814,562	\$ 4,931,826	\$ 11,886,244
Taxes receivable, net				695,317
Grants receivable			13,847	
Other receivables			5,603	59,352
Due from other funds				
Prepaid items			200	
<b>Total Assets</b>	<b>\$ 20,266,587</b>	<b>\$ 4,814,562</b>	<b>\$ 4,951,476</b>	<b>\$ 12,640,913</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			2,523,788	2,216,186
Due to other governments				
Deferred revenues				695,317
<b>Total Liabilities</b>			<b>2,523,788</b>	<b>2,911,503</b>
Fund Balances:				
Interim Fund Balance	20,266,587	4,814,562	2,427,688	9,729,410
<b>Total Fund Balances</b>	<b>20,266,587</b>	<b>4,814,562</b>	<b>2,427,688</b>	<b>9,729,410</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 20,266,587</b>	<b>\$ 4,814,562</b>	<b>\$ 4,951,476</b>	<b>\$ 12,640,913</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>
\$ 13,237,467 269,734	\$ 811,609	\$ 4,351	\$ 145,508	\$ 1,243,714	\$ 515,579
					(723)
				33,408	
7,100					41,173
\$ 13,514,301	\$ 811,609	\$ 4,351	\$ 145,508	\$ 1,277,122	\$ 559,169
\$ 1,672,768				\$ 31,206	
269,734					
1,942,502				31,206	
11,571,799	811,609	4,351	145,508	1,245,916	559,169
11,571,799	811,609	4,351	145,508	1,245,916	559,169
\$ 13,514,301	\$ 811,609	\$ 4,351	\$ 145,508	\$ 1,277,122	\$ 559,169

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**August 31, 2017**

	<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	\$ 113,844	\$ 100,596	\$ 52,137	\$ 138,621
Taxes receivable, net				
Grants receivable				
Other receivables		850		
Due from other funds				
Prepaid items				
<b>Total Assets</b>	<b>\$ 113,844</b>	<b>\$ 101,446</b>	<b>\$ 52,137</b>	<b>\$ 138,621</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,551			
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>	<b>1,551</b>			
Fund Balances:				
Interim Fund Balance	112,293	101,446	52,137	138,621
<b>Total Fund Balances</b>	<b>112,293</b>	<b>101,446</b>	<b>52,137</b>	<b>138,621</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 113,844</b>	<b>\$ 101,446</b>	<b>\$ 52,137</b>	<b>\$ 138,621</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
\$ 52,466	\$ 4,743	\$ 18,070	\$ 177,454	\$ 2,684,837	\$ 12,504
80				68,242	
<u>\$ 52,546</u>	<u>\$ 4,743</u>	<u>\$ 18,070</u>	<u>\$ 177,454</u>	<u>\$ 2,753,079</u>	<u>\$ 12,504</u>
\$	\$	\$	\$	\$	\$
			1,737	10,944	
			1,737	10,944	
52,546	4,743	18,070	175,717	2,742,135	12,504
52,546	4,743	18,070	175,717	2,742,135	12,504
<u>\$ 52,546</u>	<u>\$ 4,743</u>	<u>\$ 18,070</u>	<u>\$ 177,454</u>	<u>\$ 2,753,079</u>	<u>\$ 12,504</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**August 31, 2017**

	<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	\$ 771,683	\$ 1,734,593	\$ 15,987	\$ 174,952
Taxes receivable, net				
Grants receivable				
Other receivables			177	
Due from other funds				
Prepaid items		9,200		
<b>Total Assets</b>	<b>\$ 771,683</b>	<b>\$ 1,743,793</b>	<b>\$ 16,164</b>	<b>\$ 174,952</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	28,064	12,992		
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>	<b>28,064</b>	<b>12,992</b>		
Fund Balances:				
Interim Fund Balance	743,619	1,730,801	16,164	174,952
<b>Total Fund Balances</b>	<b>743,619</b>	<b>1,730,801</b>	<b>16,164</b>	<b>174,952</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 771,683</b>	<b>\$ 1,743,793</b>	<b>\$ 16,164</b>	<b>\$ 174,952</b>

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	\$ 72,095	\$ (106,691)	\$ 5,528	\$ 257,907	\$ 19,135
	19,327	125,276			
		450			
<u>\$ 409,347</u>	<u>\$ 91,422</u>	<u>\$ 19,035</u>	<u>\$ 5,528</u>	<u>\$ 257,907</u>	<u>\$ 19,135</u>
\$	\$	\$	\$	\$	\$
	2,936	79,765		56	
	2,936	79,765		56	
409,347	88,486	(60,730)	5,528	257,851	19,135
409,347	88,486	(60,730)	5,528	257,851	19,135
<u>\$ 409,347</u>	<u>\$ 91,422</u>	<u>\$ 19,035</u>	<u>\$ 5,528</u>	<u>\$ 257,907</u>	<u>\$ 19,135</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**August 31, 2017**

	<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	\$ (32,067)	\$ 435,837	\$ 951,737	\$ 1,320,479
Taxes receivable, net				
Grants receivable	5,439			
Other receivables			52,703	160,690
Due from other funds				
Prepaid items				
<b>Total Assets</b>	<u>\$ (26,628)</u>	<u>\$ 435,837</u>	<u>\$ 1,004,440</u>	<u>\$ 1,481,169</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	24,528	408,396	39,803	339,721
Due to other governments				91,340
Deferred revenues			7,848	62,746
<b>Total Liabilities</b>	<u>24,528</u>	<u>408,396</u>	<u>47,651</u>	<u>493,807</u>
Fund Balances:				
Interim Fund Balance	(51,156)	27,441	956,789	987,362
<b>Total Fund Balances</b>	<u>(51,156)</u>	<u>27,441</u>	<u>956,789</u>	<u>987,362</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ (26,628)</u>	<u>\$ 435,837</u>	<u>\$ 1,004,440</u>	<u>\$ 1,481,169</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>
\$ 4,331	\$	\$ 67,247,572
		965,051
		163,166
		381,105
		41,173
		20,090
<u>\$ 4,331</u>	<u>\$</u>	<u>\$ 68,818,157</u>
\$	\$	\$
		7,394,441
		91,340
		1,035,645
		8,521,426
<u>4,331</u>		<u>60,296,731</u>
<u>4,331</u>		<u>60,296,731</u>
<u>\$ 4,331</u>	<u>\$</u>	<u>\$ 68,818,157</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eleven Months Ended August 31, 2017**

	<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	\$	\$	\$	\$ 13,353,313
Taxes, sales	5,149,154			
Fees and fines				5,473,677
Intergovernmental		1,090,400	234,176	109,846
Earnings on investments	181,596	40,984	83,892	157,382
Miscellaneous			13,987	476,412
<b>Total Revenues</b>	<b>5,330,750</b>	<b>1,131,384</b>	<b>332,055</b>	<b>19,570,630</b>
<b>Expenditures</b>				
Current:				
General administration	2,973,036			
Financial administration				
Administration of justice			12,421,619	
Construction and maintenance				19,088,519
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>		93,877	76,359	1,556,285
<b>Total Expenditures</b>	<b>2,973,036</b>	<b>93,877</b>	<b>12,497,978</b>	<b>20,644,804</b>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<b>2,357,714</b>	<b>1,037,507</b>	<b>(12,165,923)</b>	<b>(1,074,174)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in			14,218,884	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<b>14,218,884</b>	
Net change in fund balances	2,357,714	1,037,507	2,052,961	(1,074,174)
<b>Fund Balances, Beginning</b>	<b>17,908,873</b>	<b>3,777,055</b>	<b>374,727</b>	<b>10,803,584</b>
<b>Fund Balances, Ending</b>	<b>\$ 20,266,587</b>	<b>\$ 4,814,562</b>	<b>\$ 2,427,688</b>	<b>\$ 9,729,410</b>

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 9,535,851	\$	\$	\$	\$	\$
86,274				349,957	50,470
	62,635				144,802
128,141	7,165	38	791	10,750	4,260
170,156			123,628		
<u>9,920,422</u>	<u>69,800</u>	<u>38</u>	<u>124,419</u>	<u>360,707</u>	<u>199,532</u>
				311,889	
6,753,174			19,168		98,350
<u>1,057,480</u>	<u></u>	<u></u>	<u>19,168</u>	<u>311,889</u>	<u>16,550</u>
<u>7,810,654</u>	<u></u>	<u></u>	<u>19,168</u>	<u>311,889</u>	<u>114,900</u>
2,109,768	69,800	38	105,251	48,818	84,632
2,109,768	69,800	38	105,251	48,818	84,632
9,462,031	741,809	4,313	40,257	1,197,098	474,537
<u>\$ 11,571,799</u>	<u>\$ 811,609</u>	<u>\$ 4,351</u>	<u>\$ 145,508</u>	<u>\$ 1,245,916</u>	<u>\$ 559,169</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Eleven Months Ended August 31, 2017**

	<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		8,825		
Intergovernmental				
Earnings on investments	1,165	855	460	
Miscellaneous	55,711		661	12,906
<b>Total Revenues</b>	<b>56,876</b>	<b>9,680</b>	<b>1,121</b>	<b>12,906</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	64,134			
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>64,134</b>			
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(7,258)</b>	<b>9,680</b>	<b>1,121</b>	<b>12,906</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(7,258)	9,680	1,121	12,906
<b>Fund Balances, Beginning</b>	<b>119,551</b>	<b>91,766</b>	<b>51,016</b>	<b>125,715</b>
<b>Fund Balances, Ending</b>	<b>\$ 112,293</b>	<b>\$ 101,446</b>	<b>\$ 52,137</b>	<b>\$ 138,621</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
\$	\$	\$	\$	\$	\$
12,767				856,209	
17,546	42	160	1,773		10,651
					5,963
30,313	42	160	1,773	856,209	16,614
				398,564	
24,865			55,342	4,200	5,083
				17,011	
24,865			55,342	419,775	5,083
5,448	42	160	(53,569)	436,434	11,531
5,448	42	160	(53,569)	436,434	11,531
47,098	4,701	17,910	229,286	2,305,701	973
\$ 52,546	\$ 4,743	\$ 18,070	\$ 175,717	\$ 2,742,135	\$ 12,504

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Eleven Months Ended August 31, 2017**

	<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			1,836	
Intergovernmental		143,358		53,344
Earnings on investments	7,376	16,022		1,488
Miscellaneous	159,543	1,163,594		
<b>Total Revenues</b>	<u>166,919</u>	<u>1,322,974</u>	<u>1,836</u>	<u>54,832</u>
<b>Expenditures</b>				
Current:				
General administration	274,451			
Financial administration				
Administration of justice		65,308		500
Construction and maintenance				
Health and welfare				
Public safety		1,300,537		26,799
Libraries and education				
<b>Capital Outlay</b>		67,421		
<b>Total Expenditures</b>	<u>274,451</u>	<u>1,433,266</u>		<u>27,299</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(107,532)	(110,292)	1,836	27,533
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(107,532)	(110,292)	1,836	27,533
<b>Fund Balances, Beginning</b>	851,151	1,841,093	14,328	147,419
<b>Fund Balances, Ending</b>	<u>\$ 743,619</u>	<u>\$ 1,730,801</u>	<u>\$ 16,164</u>	<u>\$ 174,952</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	14,111	2,268,850		261,951	80,202
	635		126	2,292	389
	1,133	5,266	5,402		
409,347	15,879	2,274,116	5,528	264,243	80,591
				6,392	
	150,062	2,334,846			48,396
					13,060
	150,062	2,334,846		6,392	61,456
409,347	(134,183)	(60,730)	5,528	257,851	19,135
	100,000				
	100,000				
409,347	(34,183)	(60,730)	5,528	257,851	19,135
	122,669				
\$ 409,347	\$ 88,486	\$ (60,730)	\$ 5,528	\$ 257,851	\$ 19,135



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Eleven Months Ended August 31, 2017**

	<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			705,705	2,002,894
Intergovernmental	159,417	2,225,286		4,070,542
Earnings on investments				26,564
Miscellaneous			8,000	12,100
<b>Total Revenues</b>	<u>159,417</u>	<u>2,225,286</u>	<u>713,705</u>	<u>6,112,100</u>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice	210,573	2,197,845	666,787	5,073,153
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				33,100
<b>Total Expenditures</b>	<u>210,573</u>	<u>2,197,845</u>	<u>666,787</u>	<u>5,106,253</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<u>(51,156)</u>	<u>27,441</u>	<u>46,918</u>	<u>1,005,847</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in				381,317
Transfers (out)				(399,802)
<b>Total Other Financing Sources (Uses)</b>				<u>(18,485)</u>
Net change in fund balances	(51,156)	27,441	46,918	987,362
<b>Fund Balances, Beginning</b>			909,871	
<b>Fund Balances, Ending</b>	<u>\$ (51,156)</u>	<u>\$ 27,441</u>	<u>\$ 956,789</u>	<u>\$ 987,362</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>
\$		\$ 22,889,164
		5,149,154
		9,548,614
		11,345,813
3		685,000
9,281		2,223,743
9,284		51,841,488
10,839		3,656,890
		5,083
		21,038,473
		25,841,693
		2,504,076
		1,474,082
		64,134
		2,931,143
10,839		57,515,574
(1,555)		(5,674,086)
		14,700,201
		(399,802)
		14,300,399
(1,555)		8,626,313
5,886		51,670,418
\$ 4,331		\$ 60,296,731

**FORT BEND COUNTY, TEXAS**

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

**IN FUND BALANCES - BUDGET AND ACTUAL**

**ROAD AND BRIDGE - BUDGETARY BASIS**

*For the Eleven Months Ended August 31, 2017*

	<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	\$ 13,098,421	\$ 13,098,421	\$ 13,353,313	\$ 254,892	101.9%
Fees and fines	6,235,000	6,235,000	5,473,677	(761,323)	87.8%
Intergovernmental	300,000	300,000	109,846	(190,154)	36.6%
Earnings on investments	50,000	50,000	157,382	107,382	314.8%
Miscellaneous	310,000	310,000	476,412	166,412	153.7%
<b>Total Revenues</b>	<b>19,993,421</b>	<b>19,993,421</b>	<b>19,570,630</b>	<b>(422,791)</b>	<b>97.9%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	23,699,864	23,671,612	19,088,519	4,583,092	80.6%
<b>Capital Outlay</b>	<b>1,006,677</b>	<b>1,006,677</b>	<b>985,174</b>	<b>21,503</b>	<b>97.9%</b>
<b>Total Expenditures</b>	<b>24,706,541</b>	<b>24,678,289</b>	<b>20,073,693</b>	<b>4,604,596</b>	<b>81.3%</b>
<b>Net change in fund balances- budgetary basis</b>	<b>(4,713,120)</b>	<b>(4,684,868)</b>	<b>(503,063)</b>	<b>4,181,804</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(571,111)</b>		
<b>Fund balances, Beginning</b>	<b>10,803,584</b>	<b>10,803,584</b>	<b>10,803,584</b>		
<b>Fund balances, Ending</b>	<b>\$ 6,090,464</b>	<b>\$ 6,118,716</b>	<b>\$ 9,729,409</b>	<b>\$ 4,181,804</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	\$ 19,570,630	\$	\$ 19,570,630
Expenditures	20,073,693	571,111	20,644,804
<b>Net Changes in Fund Balances</b>	<b>(503,063)</b>	<b>(571,111)</b>	<b>(1,074,175)</b>
<b>Fund balances, Beginning</b>			<b>10,803,584</b>
<b>Fund balances, Ending</b>			<b>\$ 9,729,409</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Eleven Months Ended August 31, 2017**

	<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	\$ 9,428,642	\$ 9,428,642	\$ 9,535,851	\$ 107,209	101.1%
Fees and fines	100,000	100,000		(100,000)	0.0%
Earnings on investments	50,000	50,000	128,141	78,141	256.3%
Miscellaneous	85,000	85,000	170,156	85,156	200.2%
<b>Total Revenues</b>	<u>9,663,642</u>	<u>9,663,642</u>	<u>9,834,148</u>	<u>170,506</u>	<u>101.8%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,767,816	8,777,816	6,212,905	2,564,911	70.8%
<b>Capital Outlay</b>	<u>1,041,000</u>	<u>1,031,000</u>	<u>982,928</u>	<u>48,072</u>	<u>95.3%</u>
<b>Total Expenditures</b>	<u>9,808,816</u>	<u>9,808,816</u>	<u>7,195,833</u>	<u>2,612,983</u>	<u>73.4%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(145,174)</u>	<u>(145,174)</u>	<u>2,638,315</u>	<u>2,783,489</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(1,255,000)				
<b>Total Other Financing Sources (Uses)</b>	<u>(1,255,000)</u>				
<b>Net change in fund balances- budgetary basis</b>	<u>(1,400,174)</u>	<u>(145,174)</u>	<u>2,638,315</u>	<u>2,783,489</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(179,916)		
<b>Fund balances, Beginning</b>	<u>9,462,031</u>	<u>9,462,031</u>	<u>9,462,031</u>		
<b>Fund balances, Ending</b>	<u>\$ 8,061,857</u>	<u>\$ 9,316,857</u>	<u>\$ 11,920,430</u>	<u>\$ 2,783,489</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	\$ 9,834,148	\$	\$ 9,834,148
Expenditures	7,195,833	179,916	7,375,749
<b>Net Changes in Fund Balances</b>	2,638,315	(179,916)	2,458,399
<b>Fund balances, Beginning</b>			9,462,031
<b>Fund balances, Ending</b>			<u>\$ 11,920,430</u>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES****IN FUND BALANCES - BUDGET AND ACTUAL****DEBT SERVICE - BUDGETARY BASIS***For the Eleven Months Ended August 31, 2017*

	<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	\$ 44,948,638	\$ 44,948,638	\$ 46,129,020	\$ 1,180,382	102.6%
Intergovernmental			625,965	625,965	
Earnings on investments	30,000	30,000	144,960	114,960	483.2%
<b>Total Revenues</b>	<u>44,978,638</u>	<u>44,978,638</u>	<u>46,899,944</u>	<u>1,921,306</u>	<u>104.3%</u>
<b>Expenditures</b>					
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	9,669,458	9,180,905	51.3%
<b>Total Expenditures</b>	<u>40,770,363</u>	<u>40,770,363</u>	<u>31,089,458</u>	<u>9,680,905</u>	<u>76.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,208,275</u>	<u>4,208,275</u>	<u>15,810,486</u>	<u>11,602,211</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>4,208,275</u>	<u>4,208,275</u>	<u>15,810,486</u>	<u>11,602,211</u>	
<b>Fund balances, Beginning</b>	<u>1,086,398</u>	<u>1,086,398</u>	<u>1,086,398</u>		
<b>Fund balances, Ending</b>	<u>\$ 5,294,673</u>	<u>\$ 5,294,673</u>	<u>\$ 16,896,884</u>	<u>\$ 11,602,211</u>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
**August 31, 2017**

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 7,499,838	\$ 5,201,226	\$ 12,701,064
Due from other funds	4,937,283	760,815	5,698,098
Other receivables		114	114
Total Current Assets	<u>12,437,121</u>	<u>5,962,155</u>	<u>18,399,276</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	615,598		615,598
Total Capital Assets	<u>615,598</u>	<u></u>	<u>615,598</u>
<b>Total Assets</b>	<u>13,052,719</u>	<u>5,962,155</u>	<u>19,014,874</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	2,927,179	3,551,727	6,478,906
Due to other funds	110,580		110,580
Total Current Liabilities	<u>3,037,759</u>	<u>3,551,727</u>	<u>6,589,486</u>
<b>Total Liabilities</b>	<u>3,037,759</u>	<u>3,551,727</u>	<u>6,589,486</u>
<b>Net Position</b>			
Interim Net Position	<u>10,014,960</u>	<u>2,410,428</u>	<u>12,425,388</u>
<b>Total Net Position</b>	<u>\$ 10,014,960</u>	<u>\$ 2,410,428</u>	<u>\$ 12,425,388</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
*For the Eleven Months Ended August 31, 2017*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 39,666,694	\$ 5,772,374	\$ 45,439,068
<b>Total Operating Revenues</b>	<u>39,666,694</u>	<u>5,772,374</u>	<u>45,439,068</u>
<b>Operating Expenses</b>			
Current operations - general administration	1,132,361	812,559	1,944,920
Benefits provided	<u>32,969,960</u>	<u>3,087,349</u>	<u>36,057,309</u>
<b>Total Operating Expenses</b>	<u>34,102,321</u>	<u>3,899,908</u>	<u>38,002,229</u>
<b>Operating Income (Loss)</b>	5,564,373	1,872,466	7,436,839
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>22,475</u>		<u>22,475</u>
<b>Total Non-Operating Revenues</b>	<u>22,475</u>		<u>22,475</u>
Change in Net Position	5,586,848	1,872,466	7,459,314
<b>Net Position -Beginning</b>	<u>4,428,112</u>	<u>537,962</u>	<u>4,966,074</u>
<b>Net Position -Ending</b>	<u>\$ 10,014,960</u>	<u>\$ 2,410,428</u>	<u>\$ 12,425,388</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Eleven Months Ended August 31, 2017*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 34,970,133	\$ 4,603,012	\$ 39,573,145
Payment of benefits	(32,969,960)	(3,087,349)	(36,057,309)
Payment of general administration expenses	(1,100,826)	(812,559)	(1,913,385)
Net Cash Provided (Used) by Operating Activities	<u>899,347</u>	<u>703,104</u>	<u>1,602,451</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	<u>22,475</u>		<u>22,475</u>
Net Cash Provided by Investing Activities	<u>22,475</u>		<u>22,475</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	921,821	703,104	1,624,925
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>6,578,017</u>	<u>4,498,122</u>	<u>11,076,139</u>
<b>Cash and Cash Equivalents, Ending of Period</b>	<u>\$ 7,499,838</u>	<u>\$ 5,201,226</u>	<u>\$ 12,701,064</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 5,564,373	\$ 1,872,466	\$ 7,436,839
Adjustments to operations:			
Depreciation	31,535		31,535
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	291,469	10,115	301,584
(Increase) Decrease in due from other funds	(4,988,030)	(1,179,477)	(6,167,507)
<b>Total adjustments</b>	<u>(4,665,026)</u>	<u>(1,169,362)</u>	<u>(5,834,388)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 899,347</u>	<u>\$ 703,104</u>	<u>\$ 1,602,451</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.

<b>Contents</b>	<b>Pages</b>
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
<b>Governmental activities</b>				
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				
<b>Total governmental activities net position</b>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>
<b>Primary Government: Total primary government net position</b>	<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	Eleven Months Ended 8/31/17
\$ 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)	
					1,245,488,255
<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>\$ 1,245,488,255</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>\$ 1,245,488,255</u>

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

	Fiscal Year			
	2008	2009	2010	2011
<b>Expenses</b>				
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				
<b>Total governmental activities expenses</b>	<b>\$ 251,861,583</b>	<b>\$ 287,855,311</b>	<b>\$ 288,004,479</b>	<b>\$ 301,581,135</b>
<b>Program Revenues</b>				
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				
<b>Total governmental activities program revenues</b>	<b>\$ 90,096,477</b>	<b>\$ 133,013,440</b>	<b>\$ 88,828,287</b>	<b>\$ 98,386,590</b>

Fiscal Year					Eleven Months Ended 8/31/17
2012	2013	2014	2015	2016	
\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 52,843,816
8,344,714	8,849,251	9,809,215	9,923,190	10,668,228	8,816,389
88,819,892	94,210,925	96,510,853	97,317,659	106,035,587	88,891,079
46,468,925	50,078,091	57,430,317	80,574,657	78,151,431	40,038,502
30,677,345	34,630,163	34,976,018	36,721,273	43,153,506	35,629,965
1,118,341	1,067,104	1,152,222	1,150,926	1,215,874	960,717
54,954,201	55,866,404	58,412,120	63,537,941	64,704,958	53,510,353
2,578,555	2,069,935	3,379,366	4,133,419	4,545,562	4,436,068
15,708,114	16,156,200	17,170,818	17,638,589	18,446,773	15,614,299
15,037,346	15,536,759	14,836,824	14,108,075	14,960,865	10,211,272
					45,985,908
					(7,436,837)
<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>\$ 349,501,531</u>
\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 7,866,278
4,695,710	5,762,439	6,497,643	7,541,956	8,143,353	7,572,341
7,522,930	8,918,247	8,400,556	8,485,619	8,700,278	8,495,094
7,466,798	7,562,523	6,759,102	7,078,136	7,121,643	5,080,550
6,138,679	7,047,993	7,371,859	7,762,002	10,263,992	8,112,717
5,642,978	6,140,083	7,125,686	7,721,948	8,733,631	8,771,399
183,406	175,619	193,631	188,437	158,626	636,004
269,015	279,570	276,634	280,973	288,193	847,799
4,167,626	3,597,784	3,626,019	3,849,997	4,380,173	4,068,968
6,821,433	8,311,676	10,213,349	10,292,737	10,823,506	11,398,400
949,663	293,411	372,129	1,713,376	390,265	4,312,477
10,899,781	16,191,142	14,782,021	16,106,462	18,361,326	8,513,055
	1,000	200	350	21,586	
6,252,054	4,758,606	3,932,646	4,427,337	3,994,478	3,365,055
104,002	86,260	100,286	346,283	98,583	95,821
438,841	64,483	69,806	104,658	46,068	61,707
	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	
					625,965
<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>\$ 80,342,481</u>

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

	Fiscal Year			
	2008	2009	2010	2011
<b>Net (Expense)/Revenue</b>				
Governmental Activities	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>
<b>Total primary government net (expense)/revenue</b>	<u><u>\$ (161,765,106)</u></u>	<u><u>\$ (154,841,871)</u></u>	<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>
<b>General Revenues and Other Changes in Net Position</b>				
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	<u>3,486,452</u>	<u>3,901,588</u>	<u>4,237,069</u>	<u>5,954,640</u>
<b>Total governmental activities</b>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>205,700,181</u>
<b>Total primary government</b>	<u><u>\$ 183,401,310</u></u>	<u><u>\$ 199,033,175</u></u>	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>
<b>Change in Net Position</b>				
Governmental Activities	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>
<b>Total primary government</b>	<u><u>\$ 21,636,204</u></u>	<u><u>\$ 44,191,304</u></u>	<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>

Fiscal Year					
2012	2013	2014	2015	2016	Eleven Months Ended 8/31/17
<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>\$ (269,159,050)</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>\$ (269,159,050)</u></u>
\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 287,524,050
1,099,103	2,956,560	4,214,553	5,789,362	6,958,956	5,149,154
2,584,776	963,652	880,712	904,359	1,761,994	3,097,411
<u>6,745,855</u>	<u>5,537,404</u>	<u>4,373,699</u>	<u>7,138,231</u>	<u>7,520,474</u>	<u>6,856,736</u>
<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>302,627,351</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>\$ 302,627,351</u></u>
<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 33,468,301</u>
<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>\$ 33,468,301</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
<b>General Fund</b>				
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				
<b>Total General Fund</b>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>
<b>All Other Governmental Funds</b>				
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				
<b>Total All Other Governmental Funds</b>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>

Fiscal Year					
2012	2013	2014	2015	2016	Eleven Months Ended 8/31/17
\$	\$	\$	\$	\$	\$
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	
					75,329,632
<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>\$ 75,329,632</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)	
					204,843,701
<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>\$ 204,843,701</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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>243,359,126</b>	<b>272,965,912</b>	<b>273,936,675</b>	<b>281,183,309</b>
<b>Expenditures</b>				
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
<b>Capital Outlay</b>	<b>78,040,663</b>	<b>102,627,536</b>	<b>99,931,347</b>	<b>88,927,796</b>
<b>Debt Service:</b>				
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
<b>Total Expenditures</b>	<b>304,984,604</b>	<b>350,110,928</b>	<b>342,679,386</b>	<b>349,856,478</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(61,625,478)</b>	<b>(77,145,016)</b>	<b>(68,742,711)</b>	<b>(68,673,169)</b>
<b>Other Financing Sources (Uses)</b>				
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)
<b>Total Other Financing Sources (Uses)</b>		<b>124,869,150</b>	<b>(1,649,853)</b>	<b>229,853</b>
<b>Net Change in Fund Balances</b>	<b>\$ (61,625,478)</b>	<b>\$ 47,724,134</b>	<b>\$ (70,392,564)</b>	<b>\$ (68,443,316)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>9.03%</b>	<b>8.26%</b>	<b>10.07%</b>	<b>10.78%</b>

Fiscal Year					
2012	2013	2014	2015	2016	Eleven Months Ended 8/31/17
\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,524,049
1,099,103	2,956,559	4,214,553	5,789,362	6,958,956	5,149,154
39,598,440	44,177,263	45,106,533	47,803,283	50,231,963	46,335,134
29,377,233	42,565,592	36,899,095	39,904,787	39,673,097	32,715,531
2,451,577	930,273	848,534	878,980	1,750,631	3,075,676
7,175,498	5,988,682	8,243,270	7,545,715	7,913,682	8,415,164
<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>383,214,708</u>
35,704,861	35,700,575	41,478,910	44,698,720	56,093,978	55,586,096
7,221,313	7,180,608	7,891,034	8,369,921	9,063,587	8,543,293
75,286,042	75,903,798	77,242,153	81,411,531	89,715,917	84,312,074
28,214,027	27,403,230	35,374,943	59,785,401	43,275,592	29,539,946
27,835,260	30,447,359	30,267,231	32,436,431	38,314,627	33,873,891
960,392	883,324	944,039	973,026	1,050,282	891,923
45,463,593	44,916,198	46,688,895	53,652,220	54,393,589	50,679,338
1,957,044	1,979,888	2,411,558	3,051,927	3,307,538	3,525,950
13,012,700	13,034,164	13,613,875	14,460,419	15,215,877	13,983,866
44,845,672	57,508,193	40,964,586	28,911,628	61,611,363	55,726,132
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	9,669,458
541,944	3,650	234,472	1,207,260	1,316,238	541,814
<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>368,293,781</u>
(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	14,920,927
13,258,127	11,521,941	11,771,144	13,517,505	13,780,670	14,718,686
(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(14,718,686)
58,220,000			37,365,000	96,640,000	68,358,978
		18,900,000	108,225,000	73,120,000	
			3,944,496	18,416,480	7,965,901
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>76,324,879</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>\$ 91,245,806</u>
10.89%	12.00%	11.15%	9.40%	9.83%	9.95%