

In support of King-Kennedy Memorial Park amenities

2018 Program/Project Grant Application (Letter of Inquiry)

Fort Bend County

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Richmond, TX 77469

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Application Form

Organization Information

Organization DBA

Organization AKA

Basic Eligibility*

Please choose the following tax exempt status code for your organization:

Section 170(c) if the Internal Revenue Code

Geographic Eligibility*

Does your organization provide programs or services that benefit Fort Bend County, Texas (or proposing to do so)?

Yes

Mission Statement*

Fort Bend County strives to be the most family friendly community in Texas by providing a high quality enriching and safe environment.

Brief History of Organization*

Please provide a brief history of the organization.

Established in 1837, Fort Bend County is one of the fastest growing and most diverse counties in Texas. The county holds a prominent place in Texas history. In the early 1820s, the Anglo-American colonization of Texas under grants from the Spanish government was initiated. The arrival of Stephen F. Austin's original colony of 300 families at the bend of the Brazos River was delayed until 1822 by the death of Moses Austin and the independence of Mexico. Ninety miles inland from the coast the settlers built a two-room cabin that was known both as Fort Settlement and Fort Bend. Fifty-three of the land grants to the early settlers were in Fort Bend. In 1837, the Congress of the Republic of Texas incorporated Richmond and eighteen other towns. Later in the same year, the County of Fort Bend was created from portions of Austin, Harris and Brazoria County.

Fort Bend is a direct bordering county of Harris County, located on the southwest side of Houston. It encompasses a land area of 875 square miles and today has a population of 741,237. As a political division of the state of Texas, it is governed by a Commissioners Court, with county services carried out by elected officials, department heads and county staff entrusted with the duties and responsibilities of the county's business.

Major Programs/Services*

Please briefly describe the organization's overall work, including major programs and services.

Fort Bend County provides an array of programs and services that are designed to enhance and promote the quality of life for all its residents. These services target all adults, youth, the elderly and families throughout the county.

Fort Bend Commissioners Court established the Parks and Recreation Department in October 1995. The Parks Department is responsible for development and maintenance of 5 active parks, 3 leased parks and 4 community centers throughout Fort Bend County. There are approximately 2,461 acres of parkland in which over 2,200 acres are wet lands. Parks and Recs is also the sponsor of the county's summer lunch program held from June to August and is funded through the Texas Department of Human Services. Over 3,000 youth are supported through this program at various site grounds and facilities in Fort Bend County. In addition, Parks is responsible for maintenance of the county Fairgrounds, a 60-acre mixed-use facility and home to the County Fair.

Populations Served

For the next 3 fields, please describe the population served by the program/project.

Please describe the clients to be served.*

US Census, ACS 5-year estimates cite the City of Kendelton resident population of 267. The proposed project will serve all residents. The park space also serves the surrounding communities of Needville and Wharton county and is a park site for RV travelers.

Please provide the projected number of unduplicated clients to be served during the proposal period.*

267

Please state the percentage of clients listed above that are Fort Bend County residents.*

100

Key Accomplishments*

Please briefly list the organization's key accomplishments for the last completed fiscal year.

Currently staffed with 48 employees, the Parks and Recreation Department maintains a very active schedule year-round. Some key accomplishments over the past fiscal year include:

- Jones Creek Ranch Park – completed updating facilities, utilities and addition of a new administration building
- Kitty Hollow, Four Corners, Mission West and Mustang Parks – added 4 Splash Pads in time for summer fun
- Kitty Hollow Park – added 2 restrooms and a pavilion
- Fairgrounds – added new barn, painted all buildings, surfaced a new parking lot, installed new A/C units to all buildings
- Sponsored 2017 Summer lunch program that served 700 school-aged children

Board Information

Number of board members*

5

Number of board members who reside in Fort Bend County*

5

How often does the board meet?*

Commissioners Court meets on the first, second and fourth Tuesday of each month according to statute. The court also meets for any special called meetings.

What percentage of the board members attend scheduled board meetings?*

100

In the last fiscal year, indicate the total amount personally contributed by board members.*

\$0.00

Are any of the board members related to the organization's chief executive staff?*

No

If yes, please explain the relationship.

Does the board have a strategic plan in place?*

Yes

If yes, when was it last updated (year)?

Parks Plan 2015-2025

Staff and Volunteer Information

Number of full-time employees*

2670

Number of part-time employees*

250

Number of FTE employees dedicated to Fort Bend County programming*

2670

Number of volunteers*

1

Number of total volunteer hours for last completed fiscal year*

10

Number of volunteers dedicated to Fort Bend County programming*

1

Number of total volunteer hours for Fort Bend County programming for last completed fiscal year*

10

Financial Information

Fiscal Year End Date*

09/30/2018

Current Fiscal Year Organizational Budget: Revenues*

\$357,868,392.00

Current Fiscal Year Organizational Budget: Expenses*

\$365,481,720.00

Number of individual donors from Fort Bend County for last completed fiscal year

0

Total amount contributed by individual donors from Fort Bend County for last completed fiscal year

\$0.00

Gross Amount of Event Fundraisers for last completed fiscal year*

\$0.00

Net Amount of Event Fundraisers for last completed fiscal year*

\$0.00

Does the Board have a reserve policy?*

Yes

If yes, what is the policy?

The County maintains a Fund Balance account of 15% of the total operating budget for emergencies.

If yes, what is the organization's current reserve amount?

\$61,178,796.00

Does the Board have an endowment fund?*

No

If yes, how much?

\$0.00

If yes, how much from the endowment is available for expenditure?

\$0.00

Additional Financial Comments

The financial information above reflects the overall county budget that includes the Parks and Recreation Department.

Volunteers:

Volunteers are used in several county departments and for various programs. The data for those volunteers is maintained by that department. The Human Resources office does not maintain a cumulative total for all volunteers. Local Boy Scout troops regularly provide volunteer, community service projects throughout the county's park system. Recently, trees were planted in Kitty Hollow Dog Park.

Request Information

Request Name*

The Request Name should state what the grant funds would be used for.

For program/project support, the request name should reflect language in support of the specific program/project funds are being requested for. For example, "In support of...ABC services for the XYZ program."

In support of King-Kennedy Memorial Park amenities

Total Amount Requested*

\$150,000.00

Multi-Year Request

If this is a multi-year request, please provide the amount requested per year in the following format: (For example, 2017 / \$10,000; 2018 / \$5,000).

This is not a multi-year request.

Program/Project Budget (for overall service area)

\$350,000.00

Program/Project Budget (for Fort Bend County area)

\$206,435.00

Time Period Covered by Request

For the following two questions, the Foundation typically prefers to align grant request timeframes to the organization's fiscal year. However, we understand that certain program/project request periods will not necessarily align with the organization's fiscal year. For example, programs/projects that align with other funding streams, or programs/projects that follow a program or academic year.

Time Period Covered by Request: Start Date*

06/01/2018

Time Period Covered by Request: End Date*

12/31/2018

Brief Description of Request*

Please specify the purpose of the request.

The County has taken over operations of the 27-acre park located in Kendleton, Texas (County Precinct 1) with potential of a renewal of the agreement in 2020. Park enhancements have sat dormant for several years and Commissioner Morales' current initiative seeks to finish out improvements to the community asset through additional park infrastructure. Complete improvements to the park amount to approximately \$356,435 and the project would be performed by third-party contractors given the current demands of the County's Road and Bridge Department. To date, the County has invested approximately \$206,435 of Capital

Improvement Project funds in infrastructure improvements and would potentially seek up to \$150,000 in additional funds to complete renovation of the restroom facility and an asphalt walking trail.

Program/Project Timeline*

Please briefly outline the program/project timeline with major milestones; if this is an ongoing, year round program, please state.

Construction services for the park amenities would be scheduled for bid through the County's Purchasing system in approximately a 6 week period. Construction and finalization is estimated to take 4 weeks.

Impact*

Please briefly describe what the organization is ultimately trying to accomplish.

The King-Kennedy Memorial Park is a favorite location for annual Juneteenth celebrations for the community and affords a large open space to hold other events hosting large groups. The site includes 5 picnic pavilions, a large lake area with a wooden water overlook platform, play equipment, basketball courts, a vehicular loop trail and camp sites.

With improvements for a walking trail and restroom facilities, the park will add to its destination appeal for local residents and other visitors to the area. Residents seeking outdoor exercise venues will find the asphalt-walking trail a viable solution. Improved restroom facilities will place the park on par with other county parks offering similar amenities.

King-Kennedy Park has been a great source of pride for the Kendleton community. With ongoing maintenance and improvements provided by the county, the park can have an even greater impact bringing additional revenue to the community.

Outcomes*

Projections going into the next proposal period

Please describe up to 3 key outcomes for this grant for the next proposal period. Outcomes should be measurable and should address key changes in knowledge, skills, behaviors or conditions that most directly influences achievement of the impact stated above. Examples: 50% of students will graduate; 60% of clients will obtain housing; 25% of patients will experience a reduction in crisis episodes.

The Fort Bend County Parks and Recreation Department has a proven record of maintaining and operating multi-acre park facilities within the county. It is expected that with the amenity improvements and the county's regularly scheduled maintenance operations, the park will experience a marked increase in visitor attendance and enjoyment. All park attendees, including disabled individuals, will have full access to the walking trail and restroom amenities.

Outputs*

Projections going into the next proposal period

Please describe the key outputs that will enable the organization to reach the stated outcomes for the next proposal period. Outputs are the results of the specific activities implemented to get you to the stated outcomes. Examples: 1,000 clients will be served by the program; 50 bags of food will be distributed monthly; 200 students will participate in 5 classes.

Improvements completed to date by Fort Bend County include new picnic tables, playground rubber mulch added, new basketball goals and backboards, resurfaced basketball courts and pond renovation at a cost of \$206,435.

The schedule of activity for installation of trail and restroom is as follows:

- September 2018 – Invitations for Bid for asphalt trail construction through county's Purchasing system
- September 2018 – Invitations for Bid for restroom renovation through county's Purchasing system
- October-December 2018 – Construction and completion of trail and restroom amenities

Measurement Tools and Methods*

Please describe the tools, methods and processes the organization will implement to measure progress toward the stated outcomes and outputs. Examples: satisfaction surveys, pre/post-tests, client assessments, organizational benchmarking, data collection and analysis processes.

King-Kennedy Memorial Park will receive the amenity improvements described above in Outputs. Fort Bend County Parks and Recreation will provide maintenance on a regular maintenance cycle for two years with the potential for agreement renewal in 2020.

Key Partnerships or Collaborations

Please list any other entities your organization works with to achieve the stated outcomes and describe the relationship.

The City of Kendleton is a key partner in this project by continuing to promote availability of their community parks for local residents as well as surrounding communities. Any future project will be part of the Parks Capital Improvement plans as to the development and upkeep of the Park system.

Similar Organizations

What other organizations are providing a similar program/project? What differentiates your organization from these others?

N/A

Capital Project Request

If this is a Capital Project Request, please also complete the following section:

Capital Campaign: Start Date

06/01/2018

Capital Campaign: End Date

12/31/2018

Current capital campaign contributions and pledges

\$206,435.00

Current capital campaign requests pending

\$150,000.00

Capital campaign goal to be met in order for the project to begin

\$150,000.00

Construction/Renovation: Start Date

09/04/2018

Construction/Renovation: End Date

12/31/2018

Estimated cost per square foot

\$0.00

Who owns the land on which the capital project will take place?

City of Kendleton, Texas

Project Vendors

Please list major capital project vendor(s), briefly describe how vendor(s) were chosen, and provide status of vendor contracts.

Vendors who provided services for the amenity upgrades to date were selected through the the county/state purchasing requirements.

Will anyone other than the organization own the building(s) covered by the capital project?

If yes, please explain.

City of Kendleton, Texas

How will the organization use space vacated by the project?

Public park facility and RV park rental.

Will the building(s) be leased to other occupants?

If yes, please explain.

RV park site is available for rent.

What is the estimated increase in operational expenses once capital project is completed?

Maintenance for King-Kennedy Park is included with the operational budget for the Parks Department at approximately 1/4 of the annual budget.

Attachments

Board/Trustee Members*

Please upload a list of Board/Trustee Members, including their residency and affiliations.

Commissioners Court Grant Bio.pdf

Organizational Budget*

Please upload an Organizational Budget for the current fiscal year.

Recommended submission format is MS Excel.

2018 Fort Bend Co Expenditures by Function.pdf

Sources of Support: Organization*

Please upload a list of major sources of support and amounts for the current fiscal year, indicating whether each is approved or pending.

2018 Fort Bend Co Operating Funds.pdf

Program/Project Budget

If this is a Program/Project Request, please also upload a Program/Project Budget for the proposal period.

Recommended submission format is MS Excel.

King-Kennedy Park Amenities Budget.xlsx

Sources of Support: Program/Project

If this is a Program/Project Request, please also upload a list of sources of support and amounts for the Program/Project, indicating whether each is approved or pending.

Audited Financials*

Please upload a copy of the most recently-completed fiscal year's financial audit. If not yet available, or if the organization does not have audited financials, you may upload in-house financial statements for the most recently-completed FY, which should include:

- Statement of Financial Position (also called a Balance Sheet)
- Statement of Activities (also called an Income/Expense Statement or Profit/Loss Statement)
- Statement of Cash Flows

Fort Bend Co State Single Audit FY 2017.pdf

Form 990*

Please upload your organization's most recently filed Form 990. If your organization does not have a Form 990 filed, please upload a document providing an explanation.

Fort Bend County Form W-9 2018.pdf

Capital Request Documents

If this is a Capital Grant Request, please upload any additional relevant documents, such as renderings, floor plans, maps, etc. related to the capital project.

King Kennedy Park Amenities Map.pdf

Electronic Signature

By entering your name below, you are certifying that the information contained in this form is true and accurate.

Name of Board Chair*

Robert E. Hebert

Date*

07/24/2018

Name of Chief Staff Executive*

Robert E. Hebert

Date*

07/24/2018

File Attachment Summary

Applicant File Uploads

- Commissioners Court Grant Bio.pdf
- 2018 Fort Bend Co Expenditures by Function.pdf
- 2018 Fort Bend Co Operating Funds.pdf
- King-Kennedy Park Amenities Budget.xlsx
- Fort Bend Co State Single Audit FY 2017.pdf
- Fort Bend County Form W-9 2018.pdf
- King Kennedy Park Amenities Map.pdf

January 1, 2017

As a political subdivision of the state of Texas, Fort Bend County is comprised of a Commissioners Court whose members include the County Judge and four County Commissioners. Court members meet every first, second and fourth Tuesday of each month. Court minutes are part of the public record and can be found at <http://www.fortbendcountytexas.gov/index.aspx?page=55>.

Robert E. Hebert
County Judge
401 Jackson Street
Richmond, Texas 77469

Vincent Morales
Commissioner Precinct 1
1517 Eugene Heimann Circle
Richmond, Texas 77469

Grady Prestage
Commissioner Precinct 2
303 Texas Parkway, Suite 213
Missouri City, Texas 77489

Andy Meyers
Commissioner Precinct 3
22333 Grand Corner Drive, Suite 105
Katy, Texas 77494

James Patterson
Commissioner Precinct 4
12919 Dairy Ashford Road, Suite 200
Sugar Land, Texas 77478

County Expenditures by Function

The County's expenditures are presented here by function. The defined functions are General Administration, Financial Administration, Administration of Justice, Public Safety, Construction & Maintenance, Health and Welfare, Libraries and Education, Parks and Recreation, Cooperative Services, Capital Outlay and Debt Service. The County expenditures from 2017 to 2018 are expected to increase 5.5 percent.

General Administration costs have increased by 8.5 percent for 2018 as compared to the adopted budget in 2018 while costs in Financial Administration have decreased by 4.8 percent.

The activity of Administration of Justice increased their budgets by 6.7 percent this year.

The chart below presents a side-by-side comparison of the expenditures by function for the past three years.

EXPENDITURES BY FUNCTION

	2016 Actual Expenditures	2017 Adopted Budget	2018 Adopted Budget	Percent Change 2017 vs 2018
Administration of Justice	\$ 66,853,295	\$ 53,309,273	\$ 56,846,058	6.7%
Capital Outlay	\$ -	\$ 10,665,085	\$ 14,288,552	34.0%
Construction and Maintenance	\$ 33,997,625	\$ 40,230,796	\$ 40,163,223	(0.2%)
Cooperative Services	\$ 1,052,431	\$ 1,109,667	\$ 1,150,610	3.7%
Debt Service	\$ 124,094,549	\$ 40,770,363	\$ 40,268,919	(1.2%)
Financial Administration	\$ 9,042,629	\$ 9,946,639	\$ 9,465,276	(4.8%)
General Administration	\$ 85,652,558	\$ 60,416,365	\$ 65,551,614	8.5%
Health and Welfare	\$ 21,676,643	\$ 24,198,357	\$ 26,387,473	9.0%
Libraries and Education	\$ 15,337,374	\$ 16,433,047	\$ 17,552,480	6.8%
Parks and Recreation	\$ 3,176,667	\$ 3,407,269	\$ 3,564,238	4.6%
Public Safety	\$ 77,436,669	\$ 85,838,935	\$ 90,243,276	5.1%
TOTAL	\$ 438,320,440	\$ 346,325,796	\$ 365,481,719	5.5%

*Construction & Maintenance includes the Engineering Department, Road & Bridge Department and Drainage District which use to be under Flood Control above but are broken down because they are in different funds in the breakdown of departments. **Capital Outlay is listed separately above but is included under General Administration in the breakdown of departments. ***Transfers out taken removed. Includes Library Donations but listed in other Funds in the breakdown of departments.

The County's ability to absorb additional debt remains excellent. The bond-rating agencies have rated the County as an excellent credit risk. The County last issued bonds in November 2014 and received a rating of A2 from Moody's and A+ from Fitch Ratings. Both ratings are considered just under the highest possible ratings.

In summary, the County remains in excellent financial health. The growth in population and economic strength continues, and shows no sign of abatement. We are continuing to strengthen financial controls in the County, and this will enhance our financial strength. All County departments continue to work toward achievement of the long-term comprehensive plan goals.

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	<u>All Funds</u>	<u>General (100)</u>	<u>Road & Bridge (155)</u>
Estimated Beginning Balance	\$ 80,079,429	\$ 49,838,604	\$ 6,493,020
Revenues			
Taxes	\$ 297,306,017	\$ 230,775,817	\$ 14,615,178
Fees, Fines, and Forfeitures	\$ 37,388,818	\$ 30,634,427	\$ 6,386,206
Intergovernmental Revenues	\$ 7,149,569	\$ 6,213,140	\$ 609,940
Interest	\$ 1,396,458	\$ 1,065,952	\$ 82,736
Miscellaneous	\$ 14,691,498	\$ 2,956,120	\$ 346,684
Transfers In	\$ 1,395,025		
Total Revenues	\$ 359,327,385	\$ 271,645,456	\$ 22,040,744
Expenditures			
General Administration	\$ 65,551,614	\$ 56,097,989	\$ -
Financial Administration	\$ 9,465,276	\$ 9,465,276	\$ -
Administration of Justice	\$ 56,846,058	\$ 56,165,141	\$ -
Construction & Maintenance	\$ 40,163,223	\$ 4,438,113	\$ 24,624,351
Health and Welfare	\$ 26,387,473	\$ 26,387,473	\$ -
Cooperative Services	\$ 1,150,610	\$ 1,150,610	\$ -
Public Safety	\$ 90,243,276	\$ 89,351,451	\$ -
Parks and Recreation	\$ 3,564,238	\$ 3,564,238	\$ -
Libraries and Education	\$ 17,552,480	\$ 17,434,480	\$ -
Capital Outlay	\$ 14,288,552	\$ 14,288,552	\$ -
Debt Service	\$ 40,268,919	\$ -	\$ -
Total Expenditures	\$ 365,481,720	\$ 278,343,321	\$ 24,624,351
Change in Fund Balance	\$ (650,596)	\$ (7,830,218)	\$ (2,655,157)
CIP funds to be used in next 3 years	\$ 20,781,471	\$ 9,640,748	\$ 3,401,298
Estimated Ending Balance	\$ 72,466,103	\$ 42,008,386	\$ 3,837,863
EB as a Percentage of 2018 Budget	19.8%	15.1%	15.6%

ALL OPERATING FUNDS SUMMARY

The following table represents revenues by sources for all county funds. The amounts listed for 2016 are the actual amounts of revenue that was received for each category. The second data column shows the amount adopted for 2017. The third data column shows an estimated amount to be received in 2017, and finally the fourth data column shows the amount budgeted for 2018.

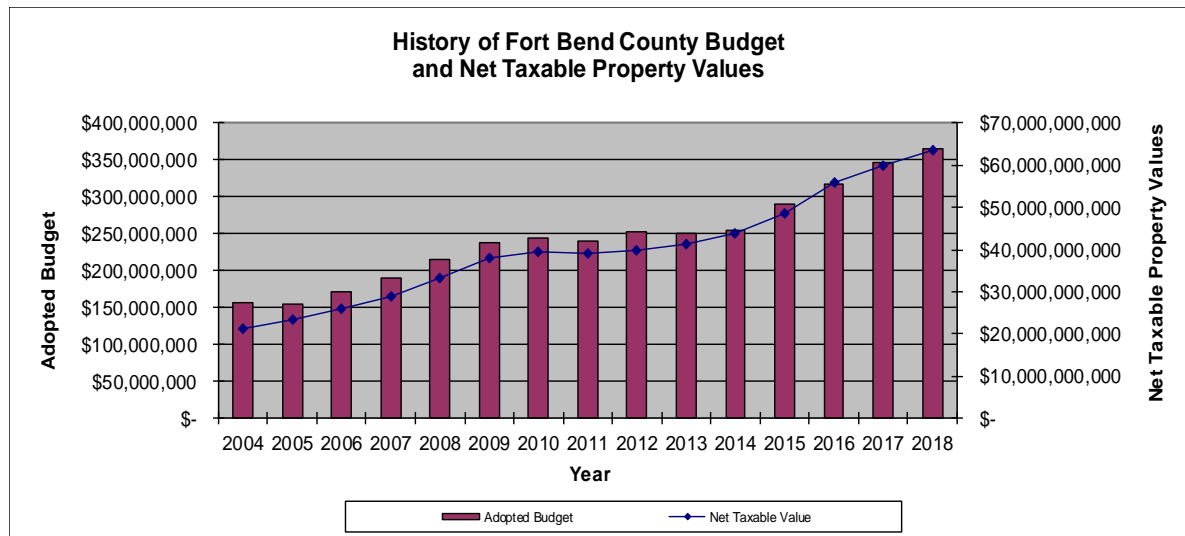
REVENUES BY TYPE

All Funds	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Percent Change 2017 vs 2018 Adopted
Fees and Fines	\$ 36,749,741	\$ 36,014,300	\$ 35,277,422	\$ 37,388,818	5.99%
Interest	\$ 1,163,699	\$ 1,097,600	\$ 2,070,762	\$ 1,396,458	-32.56%
Intergovernmental Revenue	\$ 6,572,378	\$ 7,822,360	\$ 8,363,703	\$ 7,149,569	-14.52%
*Miscellaneous Revenue	\$ 140,651,706	\$ 13,467,341	\$ 55,052,000	\$ 12,494,397	-77.30%
Taxes	\$ 271,152,280	\$ 280,902,143	\$ 288,002,702	\$ 297,306,017	3.23%
Transfers In	\$ 13,373,064	\$ 0	\$ 14,218,884	\$ 0	-100%
Total	\$ 469,662,868	\$ 339,303,744	\$ 402,985,473	\$ 359,327,385	-10.83%

Revenues by sources are presented for the General Fund, the Road and Bridge Fund, the Drainage District Fund, and the Debt Service Fund. The four main cost centers are general fund expenditures, road and bridge expenditures, drainage district expenditures and the payment of debt service. Expenditures are broken down by function, and presented in a chart following the revenue summary.

General Fund Revenues

The County's revenue sources remain sound. Property taxes, when assessed at the same tax rate as now, will expand from the growth in the tax base. The tax base was growing at an average rate of about 7.68 percent per year over the last nine years; however, this year the County saw an increase of 7% in property values. This year's General Fund property tax revenue was increased by \$16.8 million. The graph on the following page shows Fort Bend County's property tax values as they correspond to the County budget.



Other revenues continue to grow at a similar pace. The descriptions of the various categories of General Fund Revenue are below.

1. **Taxes** – Includes Current and Delinquent Property Taxes and Penalty and Interest on Property Taxes. Property tax revenues have increased at a steady rate, averaging an increase of about ten percent per year in the past ten years. The property tax amount is conditional on two factors, the taxable value of property and the tax rate. The average general fund tax rate for the past ten years is \$0.38883. The current tax rate is \$0.36400.

Property Taxes are generated by an assessment on the value of real property and some personal property. By law, the increase in valuation of real property is limited to 10 percent per year. The increase in tax rates, year over year, is also limited by several mechanisms, such as requiring hearings and allowing rollback petitions and, if successful, rollback elections. The effective tax rate is determined by calculation, on the same tax roll with the new assessments, the tax rate that would result in the same amount of tax revenues as the previous year's tax rate produced. If this effective tax rate is exceeded by 3 percent, public hearings must be held before the new rate is adopted. If the effective rate is exceeded by 8 percent, a rollback petition is allowed. A successful petition will result in an election on whether to allow the new tax rate or not. If it is denied, the tax rate will be reduced to the effective tax rate. This year, the proposed tax rate exceeded the effective tax rate, therefore the County was required to hold public hearings before adopting the tax rate.

2. **Fees, Fines and Forfeitures** – Includes all departmental fees and all court fines and forfeitures. This category includes beer and wine licenses and automobile registration fees. Fees are set by law or by the order of the Commissioners Court. Fines and forfeitures depend on the provisions of state law, and are usually mandatory, but occasionally are optional with the Commissioners Court. This county has instituted all the optional court costs, and receives the maximum amount from these sources. Revenues from this source depend on collections by departments, the actions of the courts, incidence of offenses and various other external factors.

3. **Intergovernmental Revenues** - Intergovernmental Revenues are revenues from the state, federal or other governmental sources. They include state-shared revenues, interlocal contracts and federal grants. By their nature, this revenue source can be subject to substantial fluctuation. The County has adopted some measures in the past three years to optimize federal and state reimbursements.
4. **Interest** - Interest earnings are a function of the rate of return and amount available for investment. The amount available for investment depends on a variety of factors, the largest of which is the cash balance available for investment. This amount is not being spent for current operations, and can be invested until it is needed. Other important factors are control of cash flow and the management of the investment portfolio. Proper planning can nearly always result in a greater amount available for investment and will increase the earnings relative to the current rate of return on investments.
5. **Miscellaneous** – The miscellaneous category includes all other sources of revenue, such as contributions, reimbursements for prisoner housing and similar revenues.

The chart below represents the variations in General Fund Revenues over the past three years.

General	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Percent Change 2017 vs 2018 Estimate
Fees and Fines	\$ 29,552,973	\$ 29,782,300	\$ 29,722,699	\$ 30,634,427	3.07%
Interest	\$ 861,601	\$ 901,500	\$ 1,432,928	\$ 1,065,952	-25.61%
Intergovernmental Revenue	\$ 5,801,309	\$ 6,822,360	\$ 6,619,348	\$ 6,213,140	-6.14%
Miscellaneous Revenue	\$ 3,260,525	\$ 2,715,600	\$ 2,850,244	\$ 2,956,120	3.71%
Taxes	\$ 208,344,664	\$ 213,426,442	\$ 218,896,890	\$ 230,775,817	5.43%
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total	\$ 247,821,072	\$ 253,648,202	\$ 259,522,109	\$ 271,645,456	4.67%

Road and Bridge Fund Revenues

The Road and Bridge Fund receive revenues from three main sources, plus a small amount from miscellaneous sources. The primary source of money is from a special road tax, which is dedicated to county roads and bridges. The County has another road tax, the Farm to Market/Flood Control Tax, but the Commissioners Court has not levied this tax in the past 15 years.

1. **Taxes** – The Special Road Property tax revenue, the Farm-to-Market/Flood Control Tax (when collected), as well as all the other property tax revenues, are dependent on two factors, the taxable value of property and the tax rate. The current tax rate is \$0.023.

2. **Fees and Fines** – This category includes only the Road & Bridge portion of fees and fines. Primarily, these are the County’s share of motor vehicle registration fees, and traffic fines. Law allocates the majority of all fines and forfeitures collected by the County to the Road and Bridge Fund, with some going to law enforcement.
3. **Intergovernmental Revenues** - Intergovernmental Revenues are revenues from the state, federal or other governmental sources. They include state-shared revenues, interlocal contracts and federal grants. By their nature, this revenue source can be subject to substantial fluctuation.
4. **Interest** – This category includes only interest earnings.
5. **Miscellaneous** – This category includes sources of revenue such as intergovernmental revenues and miscellaneous revenues. Intergovernmental revenues for R&B include state shared revenues such as the Lateral Road funds, which must be used for Road and Bridge Projects. The miscellaneous revenues are contributions, reimbursements for culverts and similar revenues.

The chart below represents the variations in Road and Bridge Fund Revenues over the past three years.

REVENUES BY SOURCE

Road & Bridge Fund	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Percent Change 2017 vs 2018 Adopted
Fees and Fines	\$ 6,839,621	\$ 5,875,000	\$ 5,161,135	\$ 6,386,206	23.74%
Interest	\$ 101,766	\$ 50,000	\$ 178,476	\$ 82,736	-53.64%
Intergovernmental Revenue	\$ 601,684	\$ 660,000	\$ 469,846	\$ 609,940	29.82%
Miscellaneous Revenue	\$ 236,692	\$ 310,000	\$ 528,807	\$ 346,684	-34.44%
Taxes	\$ 17,860,816	\$ 13,098,421	\$ 13,350,328	\$ 14,615,178	9.47%
Total	\$ 25,640,580	\$ 19,993,421	\$ 19,708,347	\$ 22,040,744	11.83%

Drainage District Fund Revenues

The Drainage District Fund receives revenues from two main sources, plus a small amount from miscellaneous sources. The primary source of money is from the Drainage District Property Tax, which is dedicated to County Drainage Projects. The Drainage District is actually a separate political entity, but the Commissioners' Court is the governing body, and it is budgeted and accounted for by the County.

1. **Property Taxes** – Drainage District Property tax revenues are dependent on the same two factors as other property taxes: the taxable value of property and the tax rate. The District has been able to operate on a relatively flat budget, and has not required additional money, so the tax rate has actually fallen for the last several years. The average tax rate for the past ten years has been \$0.01936, while the current tax rate is \$0.02100.
2. **Interest** - This category includes only interest earnings.
3. **Miscellaneous** – The miscellaneous revenue category for the drainage district includes all other sources of revenue, such as auction sales.

The chart below represents the variations in Drainage District Fund Revenues over the past three years.

REVENUES BY SOURCE

Drainage District Fund	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Percent Change 2017 vs 2018 Adopted
Interest	\$ 66,935	\$ 50,000	\$ 142,309	\$ 106,858	-24.91%
Miscellaneous Revenue	\$ 219,595	\$ 185,000	\$ 267,309	\$ 309,390	15.74%
Taxes	\$ 11,461,905	\$ 9,428,642	\$ 9,548,780	\$ 10,083,690	5.60%
Total	\$ 11,748,435	\$ 9,663,642	\$ 9,958,397	\$ 10,499,938	5.44%

Combined Debt Service Fund Revenues

1. **Property Taxes** - Property taxes are the primary source of Debt Service money. The Debt Service Fund must, according to the Constitution, be fully covered by the property tax.
2. **Interest** - Interest earnings result from the earnings on the property taxes before they are used to pay the principal and interest on county indebtedness. It is usually a relatively small amount.
3. **Miscellaneous** – The Miscellaneous Revenue category for Debt Service includes only reimbursements.

The chart below represents the variations in Debt Service Fund Revenues over the past three years.

REVENUES BY SOURCE

Combined Debt Service Funds	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Percent Change 2017 vs 2018 Adopted
Intergovernmental Revenue	\$ 0	\$ 0	\$ 625,965	\$ 0	-100%
Interest	\$ 56,369	\$ 30,000	\$ 155,023	\$ 58,951	-61.97%
Miscellaneous Revenue	\$ 88,859,791	\$ 0	\$ 0	\$ 0	N/A%
Taxes	\$ 33,484,895	\$ 44,948,638	\$ 46,186,949	\$ 41,831,332	-9.43%
Total	\$122,401,055	\$ 44,978,638	\$46,967,937	\$ 41,890,283	-10.81%

Individual Debt Service Funds are shown in the Debt Service Fund area (Pages 397 - 414).

King-Kennedy Memorial Park Amenities Budget			
		Project Time Frame	6/2018-12/2018
	Project Funds Expended	Estimated Project Budget Pending	Total Project Budget
Picnic tables	\$11,777.00		
Playground rubber mulch	\$23,362.00		
New basketball goals/backboards & resurfaced courts	\$21,296.00		
Pond renovation	\$150,000.00		
Asphalt Trail		\$98,000.00	
Restroom		\$52,000.00	
Total Project Budget	\$206,435.00	\$150,000.00	\$356,435.00

FORT BEND COUNTY, TEXAS
STATE SINGLE AUDIT REPORT
For the Year Ended September 30, 2017

FORT BEND COUNTY, TEXAS

TABLE OF CONTENTS

	<u>Page</u>
Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Report of Independent Auditors on Compliance for Each Major State Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of State Awards Required by the <i>Texas Single Audit Circular (Uniform Grant Management Standards)</i>	3
Schedule of Findings and Questioned Costs	6
Schedule of Expenditures of State Awards	8
Notes to Schedule of Expenditures of State Awards	10
Summary Schedule of Prior Audit Findings	11
Corrective Action Plan	12

**REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County, Texas (the "County"), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 31, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
March 31, 2018

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE TEXAS SINGLE AUDIT CIRCULAR (UNIFORM GRANT MANAGEMENT STANDARDS)

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Report on Compliance for Each Major State Program

We have audited Fort Bend County, Texas' (the "County") compliance with the types of compliance requirements described in the *State of Texas Single Audit Circular (Uniform Grant Management Standards)* that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2017. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Texas Single Audit Circular (Uniform Grant Management Standards)*. Those standards, and the *Texas Single Audit Circular (Uniform Grant Management Standards)* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the County's compliance.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Opinion on Each Major State Program

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2017.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with the *Texas Single Audit Circular (Uniform Grant Management Standards)*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Texas Single Audit Circular (Uniform Grant Management Standards)*. Accordingly, this report is not suitable for any other purpose.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Schedule of Expenditures of State Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated March 31, 2018, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of State Awards is presented for purposes of additional analysis as required by the *Texas Single Audit Circular (Uniform Grant Management Standards)* and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of State Awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
March 31, 2018

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2017

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

State Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with <i>Texas Single Audit Circular (Uniform Grant Management Standards)</i> section 510(a)?	No

Identification of major programs:

Name of State Program:

State Contract Number

Texas Juvenile Justice Department:	
State Aid Agreement – Grant A	TJPC-A-2018-079, TJPC-A-2017-079
Special Needs Program – Grant M	TJPC-M-2018-079, TJPC-M-2017-079
Juvenile Justice Alternative Education Program (JJAEP)	TJPC-P-2018-079, TJPC-P-2017-079, TJPC-P-2016-079,
Prevention and Intervention Demonstration Project – Grant S	TJPC-S-2018-079, TJPC-S-2017-079
JJAEP – IOWA Assessments – Grant W	TJPC-W-2017-079
Texas Indigent Defense Commission:	
Formula Grant	212-17-079
Supplemental Capital Defense Formula Grant	212-17-79-SC
Fort Bend County Public Defender Program	212-67-D05
Fort Bend County Veterans Court Program	212-16-D06

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For The Year Ended September 30, 2017

I. Summary of Auditors' Results (continued)

Texas Department of State Health Services:	
Infectious Disease Control Unit/Surveillance and Epidemiology Ebola Activities	2016-003830-00
Infectious Disease Control Unit/Surveillance Epidemiology	2017-003776-00
Infectious Disease Control Unit/Surveillance Epidemiology	537-18-0327-00001
Dollar Threshold Considered Between Type A and Type B State Programs	
	\$300,000
Auditee qualified as low-risk auditee?	Yes

II. Financial Statement Findings

None noted

III. State Award Findings and Questioned Costs

None noted

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the year ended September 30, 2017

State Grantor/Pass-Through Grantor/Program Title	Grantor or Pass-Through Entity Identifying Number	State Expenditures
Texas Department of Transportation		
Direct Program:		
<i>Section 5311 State/Local Rural Public Transportation</i>	RUR 1702 (11)	\$ 145,229
Total Texas Department of Transportation		145,229
Texas Department of Criminal Justice - Community Justice Assistance Division		
Direct Programs:		
Diversion Programs		
<i>Mental Health Initiative Caseload</i>	015	152,610
<i>Mental Health Initiative Caseload</i>	015	10,294
<i>Felony Drug Court</i>	016	110,183
<i>Felony Drug Court</i>	016	7,154
<i>Substance Abuse Treatment Caseload</i>	018	148,665
<i>Substance Abuse Treatment Caseload</i>	018	8,100
<i>Special Sanctions Court</i>	019	348,606
<i>Special Sanctions Court</i>	019	19,880
<i>Aftercare Caseload</i>	023	128,678
<i>Aftercare Caseload</i>	023	8,328
Total Diversion Programs		942,498
Treatment Alternative to Incarceration		
<i>Treatment Alternative to Incarceration</i>	010	656,875
<i>Treatment Alternative to Incarceration</i>	010	47,518
Total Treatment Alternative to Incarceration		704,393
Total Texas Department of Criminal Justice - Community Justice Assistance Division		1,646,891
Texas Juvenile Justice Department		
Direct Programs:		
<i>State Aid</i>	TJPC-A-2018-079	139,384
<i>State Aid</i>	TJPC-A-2017-079	2,132,801
<i>Special Needs Program M</i>	TJPC-M-2018-079	5,297
<i>Special Needs Program M</i>	TJPC-M-2017-079	50,725
<i>Prevention and Intervention Demonstration Project</i>	TJPC-S-2018-079	4,662
<i>Prevention and Intervention Demonstration Project</i>	TJPC-S-2017-079	59,933
<i>JJAEP: IOWA Assessments</i>	TJPC-W-2017-079	10,288
Total Texas Juvenile Justice Department		2,403,090
Office of the Governor - Criminal Justice Division		
Direct Programs:		
<i>Felony Drug Court (CARD), Misdemeanor DWI Court (JAG) (CSCD)</i>	SF-1919110	150,000
Total Office of the Governor - Criminal Justice Division		150,000
Texas Education Agency		
Direct Programs:		
<i>Juvenile Justice Alternative Education Program (JJAEP)</i>	TJPC P-2018-079	5,798
<i>Juvenile Justice Alternative Education Program (JJAEP)</i>	TJPC P-2017-079	210,264
<i>Juvenile Justice Alternative Education Program (JJAEP)</i>	TJPC P-2016-079	7,319
Total Texas Education Agency		223,381
Texas Veterans Commission		
Direct Programs:		
<i>Texas Veterans Commission General Assistance-16B</i>	FVA_16B_0328	107,848
<i>Texas Veterans Commission General Assistance-2017</i>	FVA_17_0416	23,250
Total Texas Veterans Commission		\$ 131,098

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
For the year ended September 30, 2017

State Grantor/Pass-Through Grantor/Program Title	Grantor or Pass-Through Entity Identifying Number	State Expenditures
Texas Department of State Health Services		
Direct Programs:		
<i>Tuberculosis Prevention and Control - State</i>	2017-001413-00	\$ 118,718
<i>Tuberculosis Prevention and Control - State</i>	537-18-0034-00001	7,484
<i>Preventive Health Block Grant - RLSS-Local Public Health System</i>	2016-000034-00	25,057
<i>Preventive Health Block Grant - RLSS-Local Public Health System</i>	537-18-0217-00001	2,528
<i>Infectious Disease Control Unit/Surveillance and Epidemiology Ebola Activities</i>	2016-003830-00	69,886
<i>Infectious Disease Control Unit/Surveillance Epidemiology</i>	2017-003776-00	72,339
<i>Infectious Disease Control Unit/Surveillance Epidemiology</i>	537-18-0327-00001	10,835
Total Direct Programs		306,847
Passed-Through Texas State University:		
<i>Texas State School Safety Center Tobacco - Const 3</i>	790000	2,015
<i>Texas State School Safety Center Tobacco - Const 2</i>	790000	3,046
<i>Texas State School Safety Center Tobacco - Const 2</i>	790000	107
<i>Texas State School Safety Center Tobacco - Sheriff</i>	790000	7,984
<i>Texas State School Safety Center Tobacco - Sheriff</i>	790000	24,000
<i>Texas State School Safety Center Tobacco - Sheriff</i>	790000	5,637
Total Passed-Through Texas State University		42,789
Total Texas Department of State Health Services		349,636
Texas Commission on Environmental Quality		
Direct Programs:		
<i>Low Income Vehicle Repair Assistance, Retrofit, and Accelerated</i>	582-14-40128	142,835
<i>Aircheck Texas Repair & Replacement Assistance Program</i>	582-12-20281	1,456,648
Total Texas Commission on Environmental Quality		1,599,483
Office of the Attorney General		
Direct Programs:		
<i>Victim Coordinator Liaison Grant</i>	1772367	42,000
<i>Victim Coordinator Liaison Grant</i>	1879444	3,676
<i>Texas VINE Program (SAVNS)</i>	1659689	31,665
Total Office of the Attorney General		77,341
Texas Indigent Defense Commission		
Direct Program:		
<i>Formula Grant</i>	212-17-079	782,014
<i>Supplemental Capital Defense Formula Grant</i>	212-17-79-SC	25,897
<i>Fort Bend County Public Defender Program</i>	212-67-D05	497,591
<i>Fort Bend County Veterans Court Program</i>	212-16-D06	5,700
Total Texas Indigent Defense Commission		1,311,202
Texas Department of Family and Protective Services		
Direct Program:		
<i>Concrete Services</i>	23355842	2,622
Total Passed-through Texas Department of Family & Protective Services		2,622
Texas Secretary of State		
Direct Programs:		
<i>Chapter 19 Election Funds - 2016</i>	079	46,232
Total Texas Secretary of State		46,232
Total Expenditure of State Awards		\$ 8,086,205

FORT BEND COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF STATE AWARDS
For The Year Ended September 30, 2017

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of state awards (the "Schedule") includes the state grant activity of Fort Bend County, Texas (the "County") under programs of the state government for the year ended September 30, 2017. The information in this Schedule is presented in accordance with the requirements of the *Texas Single Audit Circular (Uniform Grant Management Standards)*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

The County accounts for all state awards under programs of the state government in the General and Special Revenue Funds. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

State grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the County, they are recorded as unearned revenues until earned. Otherwise, state grant funds are received on a reimbursement basis from the respective state program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods.

FORT BEND COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended September 30, 2017

The *State of Texas Single Audit Circular (Uniform Grant Management Standards)* states that the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee shall prepare a summary schedule of prior audit findings. The summary schedule of prior audit findings shall report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported

FORT BEND COUNTY, TEXAS
CORRECTIVE ACTION PLAN
For The Year Ended September 30, 2017

The *State of Texas Single Audit Circular (Uniform Grant Management Standards)* states that at the completion of the audit, the auditee shall prepare, in a document separate from the auditor's findings, a corrective action plan to address each audit finding included in the current year auditor's reports.

I. Corrective Action Plan

Not applicable

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

See Specific instructions on page 3. Print or type.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. FORT BEND COUNTY	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ► POLITICAL SUBDIVISION OF THE STATE OF TEXAS	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 3 Exemption from FATCA reporting code (if any) C <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions. 301 JACKSON	Requester's name and address (optional)
	6 City, state, and ZIP code RICHMOND TX 77469	
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-				-	
or								
Employer identification number								
7	4		-	6	0	0	1	9 6 9

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► 	Date ► 1/2/2018
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

King Kennedy Memorial Park, Kendleton

Park amenities

Legend



New picnic tables \$11,777.00 (Total)



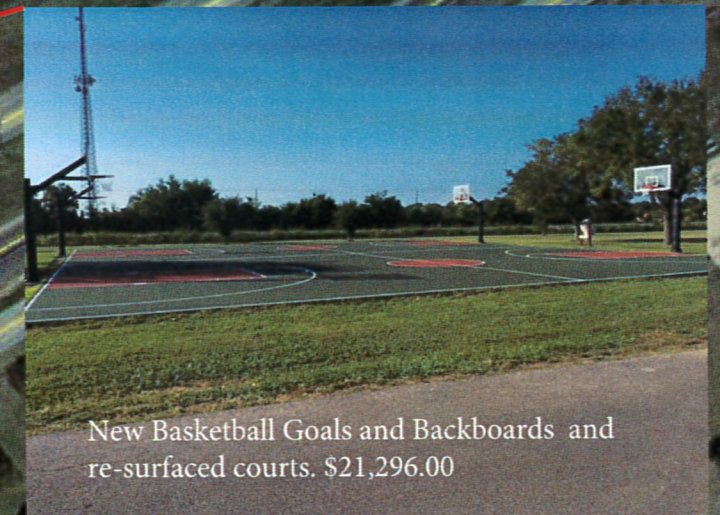
Proposed asphalt walking trail inside ring road \$100,000.00 (Image for visual only)



Proposed Restroom Facility renovation \$50,000



Pond renovation \$150,000.00



New Basketball Goals and Backboards and re-surfaced courts. \$21,296.00

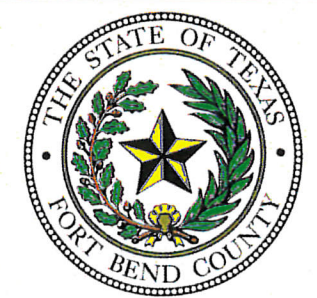


Added Playground rubber mulch \$23,362.00



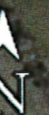
New Picnic tables \$11,777.00 (Total)

Total spent to date - \$206,428.00



Commissioner Pct. 1
Vincent M. Morales, Jr.

6/1/2018



DGG

700 ft