

MONTHLY FINANCIAL REPORT
For Two Months Ended November 30, 2017
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

**FORT BEND COUNTY, TEXAS
TABLE OF CONTENTS**

	<u>Pages</u>
<u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i-ii
<u>FINANCIAL SECTION</u>	
Basic Financial Statements	
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
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	16
Notes to Required Supplementary Information	17
Other Supplementary Information	
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
<u>STATISTICAL SECTION</u>	
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

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County Auditor

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September 11, 2018

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

Gentlemen:

The Monthly Unaudited Financial Report for the two months ending November 30, 2017, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

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

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

Statistical: This section presents the current financial information along with the last eight to ten years in comparative schedules.

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

Respectfully submitted,



Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
November 30, 2017

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 178,409,126	\$ 76,629,516
Investments	22,053,841	34,600,559
Receivables:		
Taxes, net	305,471,402	
Grants	10,624,933	
Fees and fines	27,563,627	
Other	6,491,751	3,508,657
Prepaid items	10,415	
Due from component units	779,697	
Capital assets, not being depreciated	499,922,605	94,774,576
Capital assets, net of accumulated depreciation	1,355,201,064	318,074,698
Total Assets	2,406,528,461	527,588,006
Deferred Outflows of Resources		
Deferred charges - debt refunding	8,587,949	9,020,661
Deferred outflows - pension activities	48,148,552	
Total Deferred Outflows of Resources	56,736,501	9,020,661
Liabilities		
Accounts payable and accrued expenses	31,657,542	
Retainage payable	2,349,320	354,313
Accrued interest payable	1,818,239	1,564,373
Unearned revenues	302,583,452	
Due to primary government		779,697
Due to other governments	649,403	
Long-term Liabilities		
Long-term liabilities due within one-year	28,236,211	6,260,000
Long-term liabilities due in more than one-year	802,409,082	439,163,587
Net pension liability	73,160,316	
Total Liabilities	1,242,863,565	448,121,970
Deferred Inflows of Resources		
Deferred inflows - pension activities	4,075,462	
Total Deferred Inflows of Resources	4,075,462	
Net Position (Deficit)		
Interim Net Position	1,216,325,935	88,486,697
Total Net Position	\$ 1,216,325,935	\$ 88,486,697

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Two Months Ended November 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
Governmental Activities:				
General administration	\$ 10,580,431	\$ 1,174,320	\$ 84,529	\$
Financial administration	1,344,069	1,385		
Administration of justice	13,488,304	1,632,767	3,401,236	
Construction and maintenance	9,441,975	67,700	62,646	59,346
Health and welfare	4,745,428	915,808	907,658	
Cooperative services	112,468			
Public safety	8,768,173	1,592,435	553,059	
Park and recreation	901,641	50,034		
Libraries and education	2,184,725	28,848	4,448	
Capital outlay, interim financial activity	1,132,765			
Internal Service Fund, interim activity	60,761			
Interest on long-term debt	86,912			
Total Primary Government	<u>\$ 52,847,652</u>	<u>\$ 5,463,297</u>	<u>\$ 5,013,576</u>	<u>\$ 59,346</u>
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	3,268,521	4,899		
FB Grand Parkway Toll Road Authority	2,269,346	5,307		3,236,000
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	19,411			
Total Component Units	<u>\$ 5,557,278</u>	<u>\$ 10,206</u>	<u>\$</u>	<u>\$ 3,236,000</u>

General revenues:

Property taxes, penalties, and interest
 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**

\$ (9,321,582)	\$
(1,342,684)	
(8,454,301)	
(9,252,283)	
(2,921,962)	
(112,468)	
(6,622,679)	
(851,607)	
(2,151,429)	
(1,132,765)	
(60,761)	
(86,912)	
<u>(42,311,433)</u>	
	(3,263,622)
	971,961
	<u>(19,411)</u>
	<u>(2,311,072)</u>
570,907	
591,003	133,331
398,838	
<u>1,560,748</u>	<u>133,331</u>
(40,750,685)	(2,177,741)
1,257,076,620	90,664,438
<u>\$1,216,325,935</u>	<u>\$ 88,486,697</u>

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

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 17,882,388	\$ 7,305,641	\$ 78,256,397	\$ 61,629,785	\$ 165,074,211
Investments			22,053,841		22,053,841
Taxes receivable, net	237,273,673	42,476,286		25,721,443	305,471,402
Grants receivable	10,273,751			351,182	10,624,933
Fines and fees receivable	27,563,627				27,563,627
Other receivables	2,952,863	3,114,887	6,702	417,296	6,491,748
Due from other funds	9,615,530	2,094,096		14,337,711	26,047,337
Due from component units	2,170,390			14,000	2,184,390
Prepaid items	10,415				10,415
Total Assets	\$ 307,742,637	\$ 54,990,910	\$ 100,316,940	\$ 102,471,417	\$ 565,521,904
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 25,064,097	\$	\$	\$	\$ 25,064,097
Accrued payroll	(5,280)				(5,280)
Retainage payable	8,586		2,340,735		2,349,321
Due to other funds			26,210,290	6,862,958	33,073,248
Due to component units			1,404,693		1,404,693
Due to other governments	649,403				649,403
Deferred revenue	761,702	3,114,887			3,876,589
Total Liabilities	26,478,508	3,114,887	29,955,718	6,862,958	66,412,071
Deferred Inflows of Resources					
Unavailable revenue-property taxes	237,273,673	42,476,286		25,721,443	305,471,402
Unavailable revenue-other	27,563,627				27,563,627
Total Deferred Inflows of Resources	264,837,300	42,476,286		25,721,443	333,035,029
Fund Balances:					
Interim Fund Balance	16,426,829	9,399,737	70,361,222	69,887,016	166,074,804
Total Fund Balances	16,426,829	9,399,737	70,361,222	69,887,016	166,074,804
Total Liabilities and Fund Balances	\$ 307,742,637	\$ 54,990,910	\$ 100,316,940	\$ 102,471,417	\$ 565,521,904

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes - Property	\$ 442,436	\$ 80,222	\$	\$ 48,248	\$ 570,906
Fees and fines	4,531,985			931,312	5,463,297
Intergovernmental	1,440,372		59,346	3,552,720	5,052,438
Earnings on investments	167,580	18,206	256,649	142,470	584,905
Miscellaneous	462,465			104,687	567,152
Total Revenues	<u>7,044,838</u>	<u>98,428</u>	<u>315,995</u>	<u>4,779,437</u>	<u>12,238,698</u>
Expenditures					
Current:					
General administration	10,118,699		27,175	73,079	10,218,953
Financial administration	1,281,329				1,281,329
Administration of justice	9,449,985			3,036,493	12,486,478
Construction and maintenance	351,824		5,367,439	2,476,493	8,195,756
Health and welfare	3,936,180			486,144	4,422,324
Cooperative services	100,321				100,321
Public safety	8,198,303			42,820	8,241,123
Parks and recreation	553,183		121,877		675,060
Libraries and education	1,906,021		5,628	1,539	1,913,188
Capital Outlay	790,577		6,251,436	115,124	7,157,137
Debt Service:					
Principal		506,000			506,000
Interest and fiscal charges		45,446			45,446
Debt issuance costs			41,466		41,466
Total Expenditures	<u>36,686,422</u>	<u>551,446</u>	<u>11,815,021</u>	<u>6,231,692</u>	<u>55,284,581</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(29,641,584)</u>	<u>(453,018)</u>	<u>(11,499,026)</u>	<u>(1,452,255)</u>	<u>(43,045,883)</u>
Other Financing Sources (Uses)					
Transfers in				14,392,348	14,392,348
Transfers (out)	(14,330,178)			(62,170)	(14,392,348)
Bonds issued			4,952,549		4,952,549
Total Other Financing Sources (Uses)	<u>(14,330,178)</u>		<u>4,952,549</u>	<u>14,330,178</u>	<u>4,952,549</u>
Net Change in Fund Balances	(43,971,762)	(453,018)	(6,546,477)	12,877,923	(38,093,334)
Fund Balances, Beginning	<u>60,398,591</u>	<u>9,852,755</u>	<u>76,907,699</u>	<u>57,009,093</u>	<u>204,168,138</u>
Fund Balances, Ending	<u>\$ 16,426,829</u>	<u>\$ 9,399,737</u>	<u>\$ 70,361,222</u>	<u>\$ 69,887,016</u>	<u>\$ 166,074,804</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
PROPRIETARY FUNDS
November 30, 2017

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 13,334,910
Due from other funds	7,141,820
Total Current Assets	<u>20,476,730</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>609,050</u>
Total Capital Assets	<u>609,050</u>
Total Assets	<u>21,085,780</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,598,725
Due to other funds	115,909
Total Current Liabilities	<u>6,714,634</u>
Total Liabilities	<u>6,714,634</u>
Net Position	
Interim Net Position	<u>14,371,146</u>
Total Net Position	<u>\$ 14,371,146</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 7,276,821
Total Operating Revenues	<u>7,276,821</u>
Operating Expenses	
Current operations - general administration	242,179
Benefits provided	7,095,403
Total Operating Expenses	<u>7,337,582</u>
Operating Income (Loss)	(60,761)
Non-Operating Revenues	
Earnings on investments	6,093
Total Non-Operating Revenues	<u>6,093</u>
Change in Net Position	(54,668)
Net Position -Beginning	<u>14,425,814</u>
Net Position -Ending	<u>\$ 14,371,146</u>

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

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 7,181,201
Payment of benefits	(7,095,403)
Payment of general administration expenses	(1,028,541)
Net Cash Provided (Used) by Operating Activities	<u>(942,743)</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>6,093</u>
Net Cash Provided by Investing Activities	<u>6,093</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(936,650)
Cash and Cash Equivalents, Beginning of Year	<u>14,271,560</u>
Cash and Cash Equivalents, End of Period	<u>\$ 13,334,910</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (60,761)
Adjustments to operations:	
Depreciation	4,365
Change in assets and liabilities:	
(Increase) Decrease in due to other funds	(790,727)
(Increase) Decrease in other receivables	1,094,539
Increase (Decrease) in due from other funds	(1,190,159)
Total adjustments	<u>(881,982)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (942,743)</u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 45,664,526
Investments	1,002,306
Miscellaneous receivables	171,463
Total Assets	\$ 46,838,295
Liabilities	
Due to other governments	\$ 46,838,295
Total Liabilities	\$ 46,838,295



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

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,892	\$ 61,140,402	\$ 15,378,583	\$	\$ 102,639	\$ 76,629,516
Investments		31,005,272	3,595,287			34,600,559
Miscellaneous receivables		1,323,888	2,184,769			3,508,657
Capital assets, not being depreciated		80,874,474	13,900,102			94,774,576
Capital assets, net of accumulated depreciation		178,206,256	139,868,442			318,074,698
Total Assets	<u>7,892</u>	<u>352,550,292</u>	<u>174,927,183</u>		<u>102,639</u>	<u>527,588,006</u>
Deferred Outflows of Resources						
Deferred charges - debt refunding		9,020,661				9,020,661
Total Deferred Outflows of Resources		<u>9,020,661</u>				<u>9,020,661</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable			354,313			354,313
Due to primary government		42,348	736,438		911	779,697
Accrued interest payable		966,023	598,350			1,564,373
Long-term liabilities						
Due within one year		6,260,000				6,260,000
Due in more than one year		268,088,234	171,075,353			439,163,587
Total Liabilities		<u>275,356,605</u>	<u>172,764,454</u>		<u>911</u>	<u>448,121,970</u>
Net Position (Deficit)						
Interim Net Position	7,892	86,214,348	2,162,729		101,728	88,486,697
Total Net Position (Deficit)	<u>\$ 7,892</u>	<u>\$ 86,214,348</u>	<u>\$ 2,162,729</u>	<u>\$</u>	<u>\$ 101,728</u>	<u>\$ 88,486,697</u>

* Unavailable as of issuance of this report.

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

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend County Toll Road Authority			
Toll road operations	3,268,521	4,899	
Interest on long-term debt			
Total Fort Bend County Toll Road Authority	<u>3,268,521</u>	<u>4,899</u>	
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	2,269,346	5,307	3,236,000
Interest on long-term debt			
Total Fort Bend Grand Parkway Toll Road Authority	<u>2,269,346</u>	<u>5,307</u>	<u>3,236,000</u>
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	19,411		
Total Fort Bend County Industrial Development Corporation	<u>19,411</u>		
Total Component Units	<u>\$ 5,557,278</u>	<u>\$ 10,206</u>	<u>\$ 3,236,000</u>

General Revenues:

Unrestricted earnings on investments
Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position

FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	(3,263,622)				(3,263,622)
	(3,263,622)				(3,263,622)
		971,961			971,961
		971,961			971,961
				(19,411)	(19,411)
				(19,411)	(19,411)
	(3,263,622)	971,961		(19,411)	(2,311,072)
19	98,108	34,946		258	133,331
19	98,108	34,946		258	133,331
19	(3,165,514)	1,006,907		(19,153)	(2,177,741)
7,873	89,379,862	1,155,822		120,881	90,664,438
\$ 7,892	\$ 86,214,348	\$ 2,162,729	\$	\$ 101,728	\$ 88,486,697



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 Two Months Ended November 30, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 229,503,889	\$ 229,503,889	\$ 442,436	\$ (229,061,453)	0.2%
Fees and fines	30,774,003	30,774,003	3,032,120	(27,741,883)	9.9%
Intergovernmental	6,213,140	6,213,140	399,480	(5,813,660)	6.4%
Earnings on investments	1,065,952	1,065,952	167,580	(898,372)	15.7%
Miscellaneous	2,956,120	3,031,120	380,420	(2,650,700)	12.6%
Total Revenues	270,513,104	270,588,104	4,422,036	(266,166,068)	1.6%
Expenditures					
Current:					
General administration	55,908,707	55,900,582	7,160,627	48,739,955	12.8%
Financial administration	9,465,276	9,469,231	1,280,419	8,188,812	13.5%
Administration of justice	74,427,234	74,427,734	9,087,028	65,340,706	12.2%
Construction and maintenance	3,088,375	3,096,706	351,824	2,744,882	11.4%
Health and welfare	29,527,361	28,797,906	3,092,460	25,705,446	10.7%
Cooperative services	1,150,610	1,150,610	100,321	1,050,289	8.7%
Public safety	49,807,715	49,809,700	6,044,247	43,765,453	12.1%
Parks and recreation	3,395,087	3,422,901	548,675	2,874,226	16.0%
Libraries and education	17,434,480	17,434,480	1,906,021	15,528,459	10.9%
Capital Outlay	18,344,497	4,054,945	20,884	4,034,061	0.5%
Total Expenditures	262,549,341	247,564,794	29,592,505	217,972,289	12.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,963,763	23,023,310	(25,170,469)	(48,193,779)	
Other Financing Sources (Uses)					
Transfers out	(15,793,978)	(15,793,978)	(14,330,178)	1,463,800	
Total Other Financing Sources (Uses)	(15,793,978)	(15,793,978)	(14,330,178)	1,463,800	
Net change in fund balances- budgetary basis	(7,830,215)	7,229,332	(39,500,647)	(46,729,979)	
Net adjustment to reflect operations in accordance with GAAP (a)			(4,471,115)		
Fund Balances, Beginning	60,398,591	60,398,591	60,398,591		
Fund Balances, Ending	\$ 52,568,376	\$ 67,627,923	\$ 16,426,829	\$ (46,729,979)	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

Fort Bend County budgets for operational and capital activity through the fiscal year budget process for General Fund, Road & Bridge, Drainage, and Debt Service funds. The General Fund includes a multi-year budget that is not confined to the fiscal year ending September 30. This multi-year budget is used to account for capital projects, grants, and other activity expanding beyond the fiscal year. The funding for these projects and grants originates from a prior or current fiscal year budget allocation that is then transferred to the multi-year project budget. The schedule below shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
	<u> </u>	<u> </u>	<u> </u>
General Fund			
Revenues	\$ 4,422,036	\$ 2,622,802	\$ 7,044,838
Expenditures	29,592,505	7,093,917	36,686,422
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,170,469)	(4,471,115)	(29,641,584)
Transfers in			
Transfers out	(14,330,178)		(14,330,178)
Total Other Financing Sources (Uses)	<u>(14,330,178)</u>		<u>(14,330,178)</u>
Net Changes in Fund Balances	(39,500,647)	(4,471,115)	(43,971,762)
Fund Balances, Beginning			<u>60,398,591</u>
Fund Balances, Ending			<u><u>\$ 16,426,829</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, 322, 324, 325, 332, and 335.

County Child Abuse Prevention

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

Law Enforcement Officers Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Child Protective Services

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

Community Development Combined Funds

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

HOPE 3 Implementation and Program Sales

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

CSCD Pre-trial Bond

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

Adult Probation - State Funds

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

Fort Bend County Historical Commission

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

East Fort Bend County Development Authority

This fund is used to account for the operating activity of the Authority. The detail records for this fund are not maintained by the County.

Internal Service Funds

Employee Benefits

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

Other Self-Funded Insurance

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

Fiduciary Funds

Agency Funds

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

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2017

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 22,030,366	\$ 5,206,872	\$ 1,775,521	\$ 9,385,156
Taxes receivable, net				15,340,295
Grants receivable			8,835	
Other receivables			9,312	54,853
Due from other funds			14,330,178	
Due from component units				14,000
Total Assets	\$ 22,030,366	\$ 5,206,872	\$ 16,123,846	\$ 24,794,304
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 5,850	\$	\$ 2,682,901	\$ 1,691,084
Total Liabilities	5,850		2,682,901	1,691,084
Deferred Inflows of Resources				
Unavailable revenue-property taxes				15,340,295
Total Deferred Inflows of Resources				15,340,295
Fund Balances:				
Interim Fund Balance	22,024,516	5,206,872	13,440,945	7,762,925
Total Fund Balances	22,024,516	5,206,872	13,440,945	7,762,925
Total Liabilities and Fund Balances	\$ 22,030,366	\$ 5,206,872	\$ 16,123,846	\$ 24,794,304

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 11,225,949 10,381,148	\$ 877,129	\$ 4,366	\$ 131,486	\$ 1,245,951	\$ 486,865
				29,405	7,533
<u>\$ 21,607,097</u>	<u>\$ 877,129</u>	<u>\$ 4,366</u>	<u>\$ 131,486</u>	<u>\$ 1,275,356</u>	<u>\$ 494,398</u>
\$ 1,894,095 1,894,095			\$ 1,544 1,544	\$ 34,534 34,534	
10,381,148					
10,381,148					
9,331,854 9,331,854	877,129 877,129	4,366 4,366	129,942 129,942	1,240,822 1,240,822	494,398 494,398
<u>\$ 21,607,097</u>	<u>\$ 877,129</u>	<u>\$ 4,366</u>	<u>\$ 131,486</u>	<u>\$ 1,275,356</u>	<u>\$ 494,398</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 112,696	\$ 103,660	\$ 52,315	\$ 143,853
Taxes receivable, net				
Grants receivable				
Other receivables		665		
Due from other funds				
Due from component units				
Total Assets	<u>\$ 112,696</u>	<u>\$ 104,325</u>	<u>\$ 52,315</u>	<u>\$ 143,853</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 150	\$	\$	\$
Total Liabilities	<u>150</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	112,546	104,325	52,315	143,853
Total Fund Balances	<u>112,546</u>	<u>104,325</u>	<u>52,315</u>	<u>143,853</u>
Total Liabilities and Fund Balances	<u>\$ 112,696</u>	<u>\$ 104,325</u>	<u>\$ 52,315</u>	<u>\$ 143,853</u>

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 52,342	\$ 4,759	\$ 18,132	\$ 232,325	\$ 2,793,424	\$ 22,308
78				75,513	
<u>\$ 52,420</u>	<u>\$ 4,759</u>	<u>\$ 18,132</u>	<u>\$ 232,325</u>	<u>\$ 2,868,937</u>	<u>\$ 22,308</u>
\$	\$	\$	\$	\$ 1,607	\$
				1,607	
52,420	4,759	18,132	232,325	2,867,330	22,308
<u>52,420</u>	<u>4,759</u>	<u>18,132</u>	<u>232,325</u>	<u>2,867,330</u>	<u>22,308</u>
<u>\$ 52,420</u>	<u>\$ 4,759</u>	<u>\$ 18,132</u>	<u>\$ 232,325</u>	<u>\$ 2,868,937</u>	<u>\$ 22,308</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 596,538	\$ 1,668,111	\$ 16,207	\$ 173,549
Taxes receivable, net				
Grants receivable				
Other receivables		5,220	110	
Due from other funds				
Due from component units				
Total Assets	<u>\$ 596,538</u>	<u>\$ 1,673,331</u>	<u>\$ 16,317</u>	<u>\$ 173,549</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 18,815	\$ 28,640	\$	\$
Total Liabilities	<u>18,815</u>	<u>28,640</u>	<u></u>	<u></u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	577,723	1,644,691	16,317	173,549
Total Fund Balances	<u>577,723</u>	<u>1,644,691</u>	<u>16,317</u>	<u>173,549</u>
Total Liabilities and Fund Balances	<u>\$ 596,538</u>	<u>\$ 1,673,331</u>	<u>\$ 16,317</u>	<u>\$ 173,549</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	\$ 34,281	\$ (19,402)	\$ 5,547	\$ 263,354	\$ 14,703
	21,925 367	40,759			
<u>\$ 409,347</u>	<u>\$ 56,573</u>	<u>\$ 21,357</u>	<u>\$ 5,547</u>	<u>\$ 263,354</u>	<u>\$ 14,703</u>
<u>\$</u>	<u>\$ 3,299</u>	<u>\$ 32,425</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
	3,299	32,425			
<u>409,347</u>	<u>53,274</u>	<u>(11,068)</u>	<u>5,547</u>	<u>263,354</u>	<u>14,703</u>
<u>409,347</u>	<u>53,274</u>	<u>(11,068)</u>	<u>5,547</u>	<u>263,354</u>	<u>14,703</u>
<u>\$ 409,347</u>	<u>\$ 56,573</u>	<u>\$ 21,357</u>	<u>\$ 5,547</u>	<u>\$ 263,354</u>	<u>\$ 14,703</u>

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ (64,641)	\$ 506,775	\$ 928,038	\$ 1,189,218
Taxes receivable, net				
Grants receivable	64,523	215,140		
Other receivables			57,433	184,340
Due from other funds				
Due from component units				
Total Assets	<u>\$ (118)</u>	<u>\$ 721,915</u>	<u>\$ 985,471</u>	<u>\$ 1,373,558</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	<u>\$ 18,143</u>	<u>\$ 435,702</u>	<u>\$ 1,283</u>	<u>\$ 12,886</u>
Total Liabilities	<u>18,143</u>	<u>435,702</u>	<u>1,283</u>	<u>12,886</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	<u>(18,261)</u>	<u>286,213</u>	<u>984,188</u>	<u>1,360,672</u>
Total Fund Balances	<u>(18,261)</u>	<u>286,213</u>	<u>984,188</u>	<u>1,360,672</u>
Total Liabilities and Fund Balances	<u>\$ (118)</u>	<u>\$ 721,915</u>	<u>\$ 985,471</u>	<u>\$ 1,373,558</u>

* Unavailable as of issuance of this report.

Special Revenue Funds		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$ 2,685	\$	\$ 61,629,785
		25,721,443
		351,182
		417,296
		14,337,711
		14,000
<u>\$ 2,685</u>	<u>\$</u>	<u>\$ 102,471,417</u>
<u>\$</u>	<u>\$</u>	<u>\$ 6,862,958</u>
		6,862,958
		25,721,443
		25,721,443
<u>2,685</u>	<u></u>	<u>69,887,016</u>
<u>2,685</u>	<u></u>	<u>69,887,016</u>
<u>\$ 2,685</u>	<u>\$ -</u>	<u>\$ 102,471,417</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 28,293
Fees and fines				179,977
Intergovernmental			23,346	
Earnings on investments	50,013	11,650	8,921	23,280
Miscellaneous			2,448	63,746
Total Revenues	50,013	11,650	34,715	295,296
Expenditures				
Current:				
General administration				
Administration of justice			1,847,951	
Construction and maintenance	17,550			1,476,270
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				47,293
Total Expenditures	17,550		1,847,951	1,523,563
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,463	11,650	(1,813,236)	(1,228,267)
Other Financing Sources (Uses)				
Transfers in			14,330,178	
Transfers (out)				
Total Other Financing Sources (Uses)			14,330,178	
Net change in fund balances	32,463	11,650	12,516,942	(1,228,267)
Fund Balances, Beginning	21,992,053	5,195,222	924,003	8,991,192
Fund Balances, Ending	\$ 22,024,516	\$ 5,206,872	\$ 13,440,945	\$ 7,762,925

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>
\$ 19,955	\$	\$	\$	\$ 63,981	\$ (130)
	62,635				
27,719	2,000	10	320	2,895	1,180
885			516		
<u>48,559</u>	<u>64,635</u>	<u>10</u>	<u>836</u>	<u>66,876</u>	<u>1,050</u>
				55,643	
982,673			4,415		18,180
<u>32,831</u>					
<u>1,015,504</u>			<u>4,415</u>	<u>55,643</u>	<u>18,180</u>
(966,945)	64,635	10	(3,579)	11,233	(17,130)
(966,945)	64,635	10	(3,579)	11,233	(17,130)
10,298,799	812,494	4,356	133,521	1,229,589	511,528
<u>\$ 9,331,854</u>	<u>\$ 877,129</u>	<u>\$ 4,366</u>	<u>\$ 129,942</u>	<u>\$ 1,240,822</u>	<u>\$ 494,398</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines		1,650		
Intergovernmental				
Earnings on investments	263	239	122	
Miscellaneous	4,448			3,185
Total Revenues	4,711	1,889	122	3,185
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	1,539			
Capital Outlay				
Total Expenditures	1,539			
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	3,172	1,889	122	3,185
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	3,172	1,889	122	3,185
Fund Balances, Beginning	109,374	102,436	52,193	140,668
Fund Balances, Ending	\$ 112,546	\$ 104,325	\$ 52,315	\$ 143,853

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
\$ 1,567	\$	\$	\$	\$ 161,726	\$
	11	42	70,000 542		47
<u>1,567</u>	<u>11</u>	<u>42</u>	<u>70,542</u>	<u>161,726</u>	<u>47</u>
167			8,434	37,793	
<u>167</u>			<u>8,434</u>	<u>37,793</u>	
1,400	11	42	62,108	123,933	47
<u>1,400</u>	<u>11</u>	<u>42</u>	<u>62,108</u>	<u>123,933</u>	<u>47</u>
51,020	4,748	18,090	170,217	2,743,397	22,261
<u>\$ 52,420</u>	<u>\$ 4,759</u>	<u>\$ 18,132</u>	<u>\$ 232,325</u>	<u>\$ 2,867,330</u>	<u>\$ 22,308</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines			152	
Intergovernmental		11,795		
Earnings on investments	1,423	3,825		406
Miscellaneous		16,855		
Total Revenues	1,423	32,475	152	406
Expenditures				
Current:				
General administration	26,407			
Administration of justice		17,886		
Construction and maintenance				
Health and welfare				
Public safety		22,640		2,000
Libraries and education				
Capital Outlay		35,000		
Total Expenditures	26,407	75,526		2,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,984)	(43,051)	152	(1,594)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(24,984)	(43,051)	152	(1,594)
Fund Balances, Beginning	602,707	1,687,742	16,165	175,143
Fund Balances, Ending	\$ 577,723	\$ 1,644,691	\$ 16,317	\$ 173,549

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	107	460,744	145	262,742	14,668
<u>409,347</u>	<u>107</u>	<u>460,744</u>	<u>5,402</u>	<u>263,354</u>	<u>14,703</u>
	9,917	471,812			
	<u>9,917</u>	<u>471,812</u>			
409,347	(9,810)	(11,068)	5,547	263,354	14,703
<u>409,347</u>	<u>(9,810)</u>	<u>(11,068)</u>	<u>5,547</u>	<u>263,354</u>	<u>14,703</u>
\$ 409,347	\$ 53,274	\$ (11,068)	\$ 5,547	\$ 263,354	\$ 14,703

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines			128,781	393,608
Intergovernmental		639,923		1,597,520
Earnings on investments				6,656
Miscellaneous			6,500	702
Total Revenues		639,923	135,281	1,998,486
Expenditures				
Current:				
General administration				
Administration of justice	18,261	353,710	105,061	637,814
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	18,261	353,710	105,061	637,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,261)	286,213	30,220	1,360,672
Other Financing Sources (Uses)				
Transfers in				62,170
Transfers (out)				(62,170)
Total Other Financing Sources (Uses)				
Net change in fund balances	(18,261)	286,213	30,220	1,360,672
Fund Balances, Beginning			953,968	
Fund Balances, Ending	\$ (18,261)	\$ 286,213	\$ 984,188	\$ 1,360,672

* Unavailable as of issuance of this report.

Special Revenue Funds		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$		\$ 48,248
		931,312
		3,552,720
7		142,470
		104,687
<u>7</u>		<u>4,779,437</u>
445		73,079
		3,036,493
		2,476,493
		486,144
		42,820
		1,539
		115,124
<u>445</u>		<u>6,231,692</u>
(438)		(1,452,255)
		14,392,348
		(62,170)
		<u>14,330,178</u>
(438)		12,877,923
3,123		57,009,093
<u>\$ 2,685</u>		<u>\$ 69,887,016</u>

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Two Months Ended November 30, 2017

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 14,543,628	\$ 14,543,628	\$ 28,293	\$ (14,515,335)	0.2%
Fees and fines	6,746,206	6,746,206	179,977	(6,566,229)	2.7%
Intergovernmental	249,940	249,940		(249,940)	0.0%
Earnings on investments	82,736	82,736	23,280	(59,456)	28.1%
Miscellaneous	346,684	346,684	63,746	(282,938)	18.4%
Total Revenues	<u>21,969,194</u>	<u>21,969,194</u>	<u>295,297</u>	<u>(21,673,897)</u>	<u>1.3%</u>
Expenditures					
Current:					
Construction and maintenance	23,594,909	23,572,909	1,476,270	22,096,639	6.3%
Capital Outlay	<u>1,029,442</u>	<u>1,051,442</u>	<u>45,999</u>	<u>1,005,443</u>	<u>4.4%</u>
Total Expenditures	<u>24,624,351</u>	<u>24,624,351</u>	<u>1,522,269</u>	<u>23,102,082</u>	<u>6.2%</u>
Net change in fund balances- budgetary basis	(2,655,157)	(2,655,157)	(1,226,973)	1,428,185	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,295)		
Fund balances, Beginning	8,991,192	8,991,192	8,991,192		
Fund balances, Ending	<u>\$ 6,336,035</u>	<u>\$ 6,336,035</u>	<u>\$ 7,762,925</u>	<u>\$ 1,428,185</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 295,297	\$	\$ 295,297
Expenditures	<u>1,522,269</u>	<u>1,295</u>	<u>1,523,564</u>
Net Changes in Fund Balances	(1,226,973)	(1,295)	(1,228,267)
Fund balances, Beginning			<u>8,991,192</u>
Fund balances, Ending			<u>\$ 7,762,925</u>

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

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 10,033,916	\$ 10,033,916	\$ 19,955	\$ (10,013,961)	0.2%
Fees and fines	165,841	165,841		(165,841)	0.0%
Earnings on investments	106,858	106,858	27,719	(79,139)	25.9%
Miscellaneous	143,549	143,549	885	(142,664)	0.6%
Total Revenues	<u>10,450,164</u>	<u>10,450,164</u>	<u>48,559</u>	<u>(10,401,605)</u>	<u>0.5%</u>
Expenditures					
Current:					
Construction and maintenance	8,621,260	8,621,260	982,673	7,638,587	11.4%
Capital Outlay	<u>1,449,500</u>	<u>1,449,500</u>		<u>1,449,500</u>	<u>0.0%</u>
Total Expenditures	<u>10,070,760</u>	<u>10,070,760</u>	<u>982,673</u>	<u>9,088,087</u>	<u>9.8%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>379,404</u>	<u>379,404</u>	<u>(934,114)</u>	<u>(1,313,518)</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(1,030,000)</u>				
Total Other Financing Sources (Uses)	<u>(1,030,000)</u>				
Net change in fund balances- budgetary basis	(650,596)	379,404	(934,114)	(1,313,518)	
Net adjustment to reflect operations in accordance with GAAP (a)			(32,831)		
Fund balances, Beginning	<u>10,298,799</u>	<u>10,298,799</u>	<u>10,298,799</u>		
Fund balances, Ending	<u>\$ 9,648,203</u>	<u>\$ 10,678,203</u>	<u>\$ 9,331,854</u>	<u>\$ (1,313,518)</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 48,559	\$	\$ 48,559
Expenditures	<u>982,673</u>	<u>32,831</u>	<u>1,015,504</u>
Net Changes in Fund Balances	(934,114)	(32,831)	(966,945)
Fund balances, Beginning			10,298,799
Fund balances, Ending			<u>\$ 9,331,854</u>

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

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 41,626,015	\$ 41,626,015	\$ 80,222	\$ (41,545,793)	0.2%
Earnings on investments	58,951	58,951	18,206	(40,746)	30.9%
Total Revenues	<u>41,684,966</u>	<u>41,684,966</u>	<u>98,428</u>	<u>(41,586,538)</u>	<u>0.2%</u>
Expenditures					
Current:					
Principal	22,340,000	22,340,000	506,000	21,834,000	2.3%
Interest and fiscal charges	17,928,919	17,928,919	45,446	17,883,473	0.3%
Total Expenditures	<u>40,268,919</u>	<u>40,268,919</u>	<u>551,446</u>	<u>39,717,473</u>	<u>1.4%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,416,047</u>	<u>1,416,047</u>	<u>(453,018)</u>	<u>(1,869,065)</u>	
Net change in fund balances- budgetary basis	1,416,047	1,416,047	(453,018)	(1,869,065)	
Fund balances, Beginning	9,852,755	9,852,755	9,852,755		
Fund balances, Ending	<u>\$ 11,268,802</u>	<u>\$ 11,268,802</u>	<u>\$ 9,399,737</u>	<u>\$ (1,869,065)</u>	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,889,529	\$ 5,445,381	\$ 13,334,910
Due from other funds	6,171,009	970,811	7,141,820
Total Current Assets	<u>14,060,538</u>	<u>6,416,192</u>	<u>20,476,730</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	609,050		609,050
Total Capital Assets	<u>609,050</u>		<u>609,050</u>
Total Assets	<u>14,669,588</u>	<u>6,416,192</u>	<u>21,085,780</u>
Liabilities			
Current Liabilities:			
Benefits payable	3,677,470	2,921,255	6,598,725
Due to other funds	101,943	13,966	115,909
Total Current Liabilities	<u>3,779,413</u>	<u>2,935,221</u>	<u>6,714,634</u>
Total Liabilities	<u>3,779,413</u>	<u>2,935,221</u>	<u>6,714,634</u>
Net Position			
Interim Net Position	10,890,175	3,480,971	14,371,146
Total Net Position	<u>\$ 10,890,175</u>	<u>\$ 3,480,971</u>	<u>\$ 14,371,146</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 6,303,203	\$ 973,618	\$ 7,276,821
Total Operating Revenues	<u>6,303,203</u>	<u>973,618</u>	<u>7,276,821</u>
Operating Expenses			
Current operations - general administration	162,168	80,011	242,179
Benefits provided	6,306,844	788,559	7,095,403
Total Operating Expenses	<u>6,469,012</u>	<u>868,570</u>	<u>7,337,582</u>
Operating Income (Loss)	(165,809)	105,048	(60,761)
Non-Operating Revenues			
Earnings on investments	6,093		6,093
Total Non-Operating Revenues	<u>6,093</u>		<u>6,093</u>
Change in Net Position	(159,716)	105,048	(54,668)
Net Position -Beginning	<u>11,049,891</u>	<u>3,375,923</u>	<u>14,425,814</u>
Net Position -Ending	<u><u>\$ 10,890,175</u></u>	<u><u>\$ 3,480,971</u></u>	<u><u>\$ 14,371,146</u></u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 6,564,074	\$ 617,127	\$ 7,181,201
Payment of benefits	(6,306,844)	(788,559)	(7,095,403)
Payment of general administration expenses	(948,530)	(80,011)	(1,028,541)
Net Cash Provided (Used) by Operating Activities	(691,300)	(251,443)	(942,743)
Cash Flows from Investing Activities:			
Interest earned on investments	6,093		6,093
Net Cash Provided by Investing Activities	6,093		6,093
Net Increase (Decrease) in Cash and Cash Equivalents			
	(685,207)	(251,443)	(936,650)
Cash and Cash Equivalents, Beginning of Year			
	8,574,736	5,696,824	14,271,560
Cash and Cash Equivalents, Ending of Period			
	\$ 7,889,529	\$ 5,445,381	\$ 13,334,910
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (165,809)	\$ 105,048	\$ (60,761)
Adjustments to operations:			
Depreciation	4,365		4,365
Change in assets and liabilities:			
(Increase) Decrease in due to other funds	(790,727)		(790,727)
(Increase) Decrease in other receivables	1,072,679	21,860	1,094,539
Increase (Decrease) in due from other funds	(811,808)	(378,351)	(1,190,159)
Total adjustments	(525,491)	(356,491)	(881,982)
Net Cash Provided (Used) by Operating Activities	\$ (691,300)	\$ (251,443)	\$ (942,743)



STATISTICAL SECTION

This part of the County's monthly financial statement presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Pages
Financial Trends	50-59
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	Fiscal Year			
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 679,586,900	\$ 714,396,078	\$ 742,381,602	\$ 778,060,953
Restricted	28,484,196	27,075,799	34,045,913	25,297,612
Unrestricted	(45,217)	(25,626,789)	(58,294,310)	(87,762,987)
Interim Net Position				
Total governmental activities net position	<u>\$ 708,025,879</u>	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>
Primary Government: Total primary government net position	<u>\$ 708,025,879</u>	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>

Fiscal Year					
2013	2014	2015	2016	2017	Two Months Ended 11/30/17
\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552	\$ 1,359,940,461	\$ 1,414,937,836	\$
26,557,346	33,701,957	45,671,162	51,713,877	69,185,967	
(118,726,937)	(173,039,698)	(170,725,099)	(199,645,451)	(227,177,418)	
					1,216,325,935
<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,256,946,385</u>	<u>\$ 1,216,325,935</u>
<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,256,946,385</u>	<u>\$ 1,216,325,935</u>

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

	Fiscal Year			
	2009	2010	2011	2012
Expenses				
Governmental Activities:				
General administration	\$ 42,900,684	\$ 40,543,784	\$ 42,795,907	\$ 41,702,254
Financial administration	8,841,189	8,059,389	9,441,048	8,344,714
Administration of justice	73,811,398	76,268,255	84,507,797	88,819,892
Construction and maintenance	47,188,776	46,946,163	45,632,055	46,468,925
Health and welfare	25,623,533	28,566,454	30,104,991	30,677,345
Cooperative services	1,188,580	1,123,951	1,177,426	1,118,341
Public safety	61,126,911	55,269,509	55,315,591	54,954,201
Park and recreation	1,879,525	2,263,280	2,917,574	2,578,555
Libraries and education	12,956,363	13,468,700	14,800,838	15,708,114
Interest on long-term debt	12,338,352	15,494,994	14,887,908	15,037,346
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	\$ 287,855,311	\$ 288,004,479	\$ 301,581,135	\$ 305,409,687
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755
Financial administration	2,451,191	3,273,137	3,988,371	4,695,710
Administration of justice	6,828,228	7,032,374	7,222,932	7,522,930
Construction and maintenance	8,442,746	6,737,542	6,679,429	7,466,798
Health and welfare	5,057,246	5,652,201	6,396,645	6,138,679
Public safety	4,887,245	5,060,714	5,621,993	5,642,978
Park and recreation	187,724	136,864	141,893	183,406
Libraries and education	256,730	240,719	246,699	269,015
Operating grants and contributions:				
General administration	6,257,935	2,034,953	5,257,804	4,167,626
Administration of justice	7,242,476	6,805,719	7,719,264	6,821,433
Construction and maintenance	1,509,761	356,447	1,381,572	949,663
Health and welfare	4,982,855	8,188,534	12,506,581	10,899,781
Cooperative services		13,136		
Public safety	13,784,334	4,464,349	8,623,225	6,252,054
Park and recreation	61,023	1,255,743	157,468	104,002
Libraries and education	97,403	194,400	174,204	438,841
Capital grants and contributions:				
General administration				
Administration of justice		2,934		27,234
Construction and maintenance	62,012,765	30,355,407	25,214,312	23,872,205
Health and welfare	45,000			
Cooperative services				
Public safety				
Park and recreation				
Libraries and education	1,917,000			
Interest on long-term debt				
Total governmental activities program revenues	\$ 133,013,440	\$ 88,828,287	\$ 98,386,590	\$ 93,011,110

Fiscal Year					Two Months
2013	2014	2015	2016	2017	Ended 11/30/17
\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 10,580,431
8,849,251	9,809,215	9,923,190	10,668,228	11,263,933	1,344,069
94,210,925	96,510,853	97,317,659	106,035,587	115,538,871	13,488,304
50,078,091	57,430,317	80,574,657	78,151,431	124,089,221	9,441,975
34,630,163	34,976,018	36,721,273	43,153,506	47,679,907	4,745,428
1,067,104	1,152,222	1,150,926	1,215,874	1,210,100	112,468
55,866,404	58,412,120	63,537,941	64,704,958	69,963,634	8,768,173
2,069,935	3,379,366	4,133,419	4,545,562	5,217,764	901,641
16,156,200	17,170,818	17,638,589	18,446,773	19,285,563	2,184,725
15,536,759	14,836,824	14,108,075	14,960,865	16,192,299	86,912
					1,132,765
					60,761
<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 52,847,652</u>
\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 1,174,320
5,762,439	6,497,643	7,541,956	8,143,353	7,975,576	1,385
8,918,247	8,400,556	8,485,619	8,700,278	8,566,204	1,632,767
7,562,523	6,759,102	7,078,136	7,121,643	6,547,329	67,700
7,047,993	7,371,859	7,762,002	10,263,992	9,615,495	915,808
6,140,083	7,125,686	7,721,948	8,733,631	9,538,600	1,592,435
175,619	193,631	188,437	158,626	145,150	50,034
279,570	276,634	280,973	288,193	261,257	28,848
3,597,784	3,626,019	3,849,997	4,380,173	5,450,961	84,529
8,311,676	10,213,349	10,292,737	10,823,506	10,566,287	3,401,236
293,411	372,129	1,713,376	390,265	4,678,766	62,646
16,191,142	14,782,021	16,106,462	18,361,326	18,966,638	907,658
1,000	200	350	21,586		
4,758,606	3,932,646	4,427,337	3,994,478	3,760,913	553,059
86,260	100,286	346,283	98,583	95,821	
64,483	69,806	104,658	46,068	62,278	4,448
2,052,920	3,500,000				
			89,000	175,000	
28,068,322	32,683,107	32,920,374	125,334,640	120,203,650	59,346
				15,327	
10,965	357,373	64,000	28,000		
			1,403,990		
<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 10,536,219</u>

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

	Fiscal Year			
	2009	2010	2011	2012
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>
Total primary government net (expense)/revenue	<u><u>\$ (154,841,871)</u></u>	<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>	<u><u>\$ (212,398,577)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697
Sales taxes				1,099,103
Earnings on investments	3,664,184	3,870,155	2,925,202	2,584,776
Miscellaneous	<u>3,901,588</u>	<u>4,237,069</u>	<u>5,954,640</u>	<u>6,745,855</u>
Total governmental activities	<u>199,033,175</u>	<u>206,995,400</u>	<u>205,700,181</u>	<u>209,643,431</u>
Total primary government	<u><u>\$ 199,033,175</u></u>	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>
Change in Net Position				
Governmental Activities	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>
Total primary government	<u><u>\$ 44,191,304</u></u>	<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>	<u><u>\$ (2,755,146)</u></u>

Fiscal Year					
2013	2014	2015	2016	2017	Two Months Ended 11/30/17
\$ (212,994,248)	\$ (226,270,635)	\$ (257,595,750)	\$ (186,863,921)	\$ (262,473,273)	\$ (42,311,433)
<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (42,311,433)</u>
\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 570,907
2,956,560	4,214,553	5,789,362	6,958,956	6,858,009	
963,652	880,712	904,359	1,761,994	3,460,544	591,003
5,537,404	4,373,699	7,138,231	7,520,474	8,503,412	398,838
<u>216,916,288</u>	<u>232,307,606</u>	<u>278,573,878</u>	<u>286,591,193</u>	<u>307,410,771</u>	<u>1,560,748</u>
<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>	<u>\$ 278,573,878</u>	<u>\$ 286,591,193</u>	<u>\$ 307,410,771</u>	<u>\$ 1,560,748</u>
\$ 3,922,040	\$ 6,036,971	\$ 20,978,128	\$ 99,727,272	\$ 44,937,498	\$ (40,750,685)
<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ (40,750,685)</u>

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

	Fiscal Year			
	2009	2010	2011	2012
General Fund				
Reserved:				
Prepaid Items	\$ 100,233	\$ 111,184	\$	\$
Unreserved	34,463,474	43,269,189		
Nonspendable			136,007	36,826
Restricted				246,021
Committed			33,106,759	24,179,874
Unassigned			10,816,215	11,563,846
Interim Fund Balance				
Total General Fund	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 6,057,482	\$ 4,849,712	\$	\$
Prepaid items	11,224	4,305		
Capital projects	154,475,649	76,694,711		
Unreserved, reported in:				
Special revenue funds	23,120,456	22,906,854		
Capital project funds				
Nonspendable			69,379	54,201
Restricted			39,683,423	78,702,294
Unassigned			(4,419,144)	
Interim Fund Balance				
Total All Other Governmental Funds	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>

Fiscal Year					Two Months
2013	2014	2015	2016	2017	Ended 11/30/17
\$	\$	\$ 264,837,300	\$	\$	\$
1,233,591	386,965	359,792	270,023	152,920	
277,783	209,080	217,488	257,923	3,736,150	
22,857,602	22,676,941	14,766,773	8,278,285	11,792,299	
13,037,646	14,251,514	30,590,003	37,882,243	44,717,250	
<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 310,771,356</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>16,426,829</u>
					<u>\$ 16,426,829</u>
\$	\$	\$	\$	\$	\$
10,963	45,408	44,468	28,044	21,314	
55,371,174	41,583,667	58,412,209	142,212,451	143,745,555	
(1,663)	(3,169)	(1,883)	(12,510)	(127,583)	
<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>149,647,975</u>
					<u>\$ 149,647,975</u>

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

	Fiscal Year			
	2009	2010	2011	2012
Revenues				
Taxes, property	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507
Taxes, sales				1,099,103
Fees and fines	34,591,324	35,306,339	37,371,124	39,598,440
Intergovernmental	35,910,436	28,400,145	36,971,987	29,377,233
Earnings on investments	3,509,046	3,744,027	2,798,039	2,451,577
Miscellaneous	8,396,202	7,256,967	6,635,261	7,175,498
Total Revenues	<u>272,965,912</u>	<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>
Expenditures				
Current:				
General administration	38,259,862	40,727,455	42,352,337	35,704,861
Financial administration	7,162,814	6,725,826	7,176,186	7,221,313
Administration of justice	68,150,496	67,310,882	71,839,346	75,286,042
Construction and maintenance	30,896,400	26,775,517	29,542,425	28,214,027
Health and welfare	22,539,945	21,124,782	22,067,744	27,835,260
Cooperative services	1,049,985	933,519	986,392	960,392
Public safety	44,578,722	40,895,974	44,156,502	45,463,593
Parks and recreation	1,815,986	2,231,528	2,263,590	1,957,044
Libraries and education	11,398,561	11,354,804	12,176,637	13,012,700
Capital Outlay	102,627,536	99,931,347	88,927,796	44,845,672
Debt Service:				
Principal	8,305,000	8,100,000	12,590,000	13,300,000
Interest and fiscal charges	12,149,302	16,341,773	15,528,257	15,571,727
Debt Issuance costs	1,176,319	225,979	249,266	541,944
Total Expenditures	<u>350,110,928</u>	<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,575</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)
Other Financing Sources (Uses)				
Transfers in	23,578,390	15,248,368	14,402,786	13,258,127
Transfers (out)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)
Bonds issued	119,910,000			58,220,000
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	7,326,639
Payments to current refunding bond agent	(2,865,000)	(24,600,000)	(10,230,000)	
Tax notes issued				
Total Other Financing Sources (Uses)	<u>124,869,150</u>	<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>
Net Change in Fund Balances	<u>\$ 47,724,134</u>	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>
Debt service as a percentage of noncapital expenditures	8.26%	10.07%	10.78%	10.89%

Fiscal Year					
2013	2014	2015	2016	2017	Two Months Ended 11/30/17
\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 570,906
2,956,559	4,214,553	5,789,362	6,958,956	6,858,009	
44,177,263	45,106,533	47,803,283	50,231,963	51,736,504	5,463,297
42,565,592	36,899,095	39,904,787	39,673,097	47,734,683	5,052,438
930,273	848,534	878,980	1,750,631	3,434,897	584,905
5,988,682	8,243,270	7,545,715	7,913,682	9,223,274	567,152
<u>304,760,708</u>	<u>318,304,292</u>	<u>344,366,239</u>	<u>377,500,730</u>	<u>406,970,399</u>	<u>12,238,698</u>
35,700,575	41,478,910	44,698,720	56,093,978	60,669,054	10,218,953
7,180,608	7,891,034	8,369,921	9,063,587	9,451,425	1,281,329
75,903,798	77,242,153	81,411,531	89,715,917	96,057,172	12,486,478
27,403,230	35,374,943	59,785,401	43,275,592	73,924,220	8,195,756
30,447,359	30,267,231	32,436,431	38,314,627	41,805,244	4,422,324
883,324	944,039	973,026	1,050,282	1,048,609	100,321
44,916,198	46,688,895	53,652,220	54,393,589	58,152,633	8,241,123
1,979,888	2,411,558	3,051,927	3,307,538	3,701,092	675,060
13,034,164	13,613,875	14,460,419	15,215,877	15,889,947	1,913,188
57,508,193	40,964,586	28,911,628	61,611,363	66,540,199	7,157,137
15,630,000	16,250,000	16,750,000	18,480,000	21,420,000	506,000
16,745,929	15,893,399	14,391,964	15,506,610	18,914,424	45,446
3,650	234,472	1,207,260	1,316,238	599,813	41,466
<u>327,336,916</u>	<u>329,255,095</u>	<u>360,100,448</u>	<u>407,345,198</u>	<u>468,173,832</u>	<u>55,284,581</u>
(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(43,045,883)
11,521,941	11,771,144	13,517,505	13,780,670	19,734,628	14,392,348
(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,392,348)
		37,365,000	96,640,000	64,550,000	4,952,549
	18,900,000	108,225,000	73,120,000		
		3,944,496	18,416,480	7,965,901	
	2,202,026	18,114,658	15,739,791		
	(21,065,913)	(126,676,501)	(89,544,194)		
				3,808,978	
	<u>(2,685,887)</u>	<u>40,972,653</u>	<u>114,372,077</u>	<u>76,324,879</u>	<u>4,952,549</u>
<u>\$ (22,576,208)</u>	<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ 15,121,446</u>	<u>\$ (38,093,334)</u>
12.00%	11.15%	9.40%	9.83%	10.04%	1.15%