

MONTHLY FINANCIAL REPORT
For One Month Ended October 31, 2018
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

**FORT BEND COUNTY, TEXAS
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COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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June 24, 2019

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

Gentlemen:

The Monthly Unaudited Financial Report for the one month ending October 31, 2018, 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
October 31, 2018

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 194,350,004	\$ 81,348,588
Investments		32,851,253
Receivables:		
Taxes, net	316,896,366	
Grants	5,444,416	
Fees and fines	33,737,102	
Other	6,855,732	198,523
Prepaid items	293	
Due from primary government		744,911
Due from component units	117,679	3,129,704
Capital assets, not being depreciated	490,496,851	45,437,813
Capital assets, net of accumulated depreciation	1,448,211,316	375,508,619
Total Assets	2,496,109,759	539,219,411
Deferred Outflows of Resources		
Deferred charges - debt refunding	7,543,691	8,410,813
Deferred outflows - pension activities	20,283,680	
Total Deferred Outflows of Resources	27,827,371	8,410,813
Liabilities		
Accounts payable and accrued expenses	17,894,495	
Retainage payable	3,356,909	739
Accrued interest payable	1,919,136	1,541,208
Unearned revenues	312,464,286	
Due to primary government		117,679
Due to component units	744,911	3,129,704
Due to other governments	594,631	
Long-term Liabilities		
Long-term liabilities due within one-year	29,635,973	7,070,000
Long-term liabilities due in more than one-year	958,710,285	430,009,693
Net pension liability	41,371,805	
Total Liabilities	1,366,692,431	441,869,023
Deferred Inflows of Resources		
Deferred inflows - pension activities	47,719,570	
Total Deferred Inflows of Resources	47,719,570	
Net Position (Deficit)		
Interim Net Position	1,109,525,129	105,761,201
Total Net Position	\$ 1,109,525,129	\$ 105,761,201

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 3,787,190	\$ 630,870	\$ 523,238	\$
Financial administration	578,344	988		
Administration of justice	5,707,224	922,892	3,638,449	
Construction and maintenance	2,300,150	33,870	34,904	
Health and human services	2,012,580	641,813	1,031,651	
Cooperative services	51,281			
Public safety	3,498,330	788,059	247,802	
Park and recreation	676,474	5,440		
Libraries and education	1,079,225	16,393	1,613	
Capital outlay, interim financial activity	323,287			
Internal Service Fund, interim activity	(258,228)			
Interest on long-term debt	38,942			
Total Primary Government	\$ 19,794,799	\$ 3,040,325	\$ 5,477,657	\$
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	786,926			
FB Grand Parkway Toll Road Authority	569,965			
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation				
Total Component Units	\$ 1,356,891	\$	\$	\$

General revenues:

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

Total General Revenues

Changes in Net Position

Net Position, Beginning

Net Position, Ending

* Unavailable as of issuance of this report.

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

Primary Government	Component Units
Governmental Activities	
\$ (2,633,082)	\$
(577,356)	
(1,145,883)	
(2,231,376)	
(339,116)	
(51,281)	
(2,462,469)	
(671,034)	
(1,061,219)	
(323,287)	
258,228	
(38,942)	
<u>(11,276,817)</u>	
	(786,926)
	(569,965)
	<u>(1,356,891)</u>
84,405	
(19,511)	
477,368	183,711
(198,531)	
<u>343,731</u>	<u>183,711</u>
(10,933,086)	(1,173,180)
1,120,458,215	106,934,381
<u>\$1,109,525,129</u>	<u>\$ 105,761,201</u>

FORT BEND COUNTY, TEXAS

UNAUDITED BALANCE SHEET

GOVERNMENTAL FUNDS

October 31, 2018

	<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>
Assets					
Cash and cash equivalents	\$ 41,059,401	\$ 10,391,417	\$ 57,056,993	\$ 64,117,733	\$ 172,625,544
Taxes receivable, net	243,359,706	42,427,458		31,109,202	316,896,366
Grants receivable	5,413,955			30,462	5,444,417
Fines and fees receivable	33,737,102				33,737,102
Other receivables	2,519,473	2,939,713		1,396,547	6,855,733
Due from other funds	3,036,429			14,768,573	17,805,002
Prepaid items	293				293
Total Assets	<u>\$ 329,126,359</u>	<u>\$ 55,758,588</u>	<u>\$ 57,056,993</u>	<u>\$ 111,422,517</u>	<u>\$ 553,364,457</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 12,071,419	\$	\$	\$	\$ 12,071,419
Accrued payroll	(800)				(800)
Retainage payable	64,507		3,292,402		3,356,909
Due to other funds			15,053,796	2,955,563	18,009,359
Due to component units	521,867			105,364	627,231
Due to other governments	594,631				594,631
Deferred revenue	769,453	2,866,538			3,635,991
Total Liabilities	<u>14,021,077</u>	<u>2,866,538</u>	<u>18,346,198</u>	<u>3,060,927</u>	<u>38,294,740</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	243,359,706	42,427,458		30,174,298	315,961,462
Unavailable revenue-other	33,737,102				33,737,102
Total Deferred Inflows of Resources	<u>277,096,808</u>	<u>42,427,458</u>		<u>30,174,298</u>	<u>349,698,564</u>
Fund Balances:					
Interim Fund Balance	38,008,474	10,464,592	38,710,795	78,187,292	165,371,153
Total Fund Balances	<u>38,008,474</u>	<u>10,464,592</u>	<u>38,710,795</u>	<u>78,187,292</u>	<u>165,371,153</u>
Total Liabilities and Fund Balances	<u>\$ 329,126,359</u>	<u>\$ 55,758,588</u>	<u>\$ 57,056,993</u>	<u>\$ 111,422,517</u>	<u>\$ 553,364,457</u>

FORT BEND COUNTY, TEXAS

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

For the One Month Ended October 31, 2018

	<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	\$ 64,992	\$ 11,785	\$	\$ 7,629	\$ 84,406
Taxes - Sales				(19,511)	(19,511)
Fees and fines	2,543,734			496,591	3,040,325
Intergovernmental	1,858,194			3,616,097	5,474,291
Earnings on investments	183,862	23,485	124,751	138,764	470,862
Miscellaneous	172,029			125,158	297,187
Total Revenues	<u>4,822,811</u>	<u>35,270</u>	<u>124,751</u>	<u>4,364,728</u>	<u>9,347,560</u>
Expenditures					
Current:					
General administration	3,393,239			41,492	3,434,731
Financial administration	547,709				547,709
Administration of justice	3,803,903		654	1,261,975	5,066,532
Construction and maintenance	155,553		20,806	1,419,969	1,596,328
Health and human services	1,659,468			149,915	1,809,383
Cooperative services	45,411				45,411
Public safety	3,181,541			32,018	3,213,559
Parks and recreation	547,468		897		548,365
Libraries and education	944,516		105	2,139	946,760
Capital Outlay	676,083		298,355	49,278	1,023,716
Debt Service:					
Principal		516,000			516,000
Interest and fiscal charges		38,942			38,942
Total Expenditures	<u>14,954,891</u>	<u>554,942</u>	<u>320,817</u>	<u>2,956,786</u>	<u>18,787,436</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,132,080)</u>	<u>(519,672)</u>	<u>(196,066)</u>	<u>1,407,942</u>	<u>(9,439,876)</u>
Other Financing Sources (Uses)					
Transfers in				15,149,605	15,149,605
Transfers (out)	(15,149,605)				(15,149,605)
Total Other Financing Sources (Uses)	<u>(15,149,605)</u>			<u>15,149,605</u>	
Net Change in Fund Balances	(25,281,685)	(519,672)	(196,066)	16,557,547	(9,439,876)
Fund Balances, Beginning	63,290,159	10,984,264	38,906,861	61,629,745	174,811,029
Fund Balances, Ending	<u>\$ 38,008,474</u>	<u>\$ 10,464,592</u>	<u>\$ 38,710,795</u>	<u>\$ 78,187,292</u>	<u>\$ 165,371,153</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
PROPRIETARY FUNDS
October 31, 2018

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 21,724,461
Due from other funds	509,717
Total Current Assets	<u>22,234,178</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	586,050
Total Capital Assets	<u>586,050</u>
Total Assets	<u>22,820,228</u>
Liabilities	
Current Liabilities:	
Benefits payable	5,823,876
Due to other funds	305,360
Total Current Liabilities	<u>6,129,236</u>
Total Liabilities	<u>6,129,236</u>
Net Position	
Interim Net Position	16,690,992
Total Net Position	<u>\$ 16,690,992</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the One Month Ended October 31, 2018

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 3,878,311
Total Operating Revenues	<u>3,878,311</u>
Operating Expenses	
Current operations - general administration	95,984
Benefits provided	3,524,100
Total Operating Expenses	<u>3,620,084</u>
Operating Income (Loss)	258,227
Non-Operating Revenues	
Earnings on investments	6,506
Total Non-Operating Revenues	<u>6,506</u>
Change in Net Position	264,733
Net Position -Beginning	<u>16,426,259</u>
Net Position -Ending	<u><u>\$ 16,690,992</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the One Month Ended October 31, 2018

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 4,121,999
Payment of benefits	(3,524,100)
Payment of general administration expenses	(471,292)
Net Cash Provided (Used) by Operating Activities	<u>126,607</u>
Cash Flows from Investing Activities	
Interest earned on investments	6,506
Net Cash Provided by Investing Activities	<u>6,506</u>
Net Increase (Decrease) in Cash and Cash Equivalents	133,113
Cash and Cash Equivalents, Beginning of Year	<u>21,591,348</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 21,724,461</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 258,227
Adjustments to operations:	
Depreciation	2,039
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	(417,264)
(Increase) Decrease in other receivables	660,952
Increase (Decrease) in due to other funds	(377,347)
Total adjustments	<u>(131,620)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 126,607</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
October 31, 2018

	Agency Fund
Assets	
Cash and cash equivalents	\$ 45,324,505
Investments	501,287
Miscellaneous receivables	178,714
Total Assets	\$ 46,004,506
Liabilities	
Due to other governments	\$ 46,004,506
Total Liabilities	\$ 46,004,506



FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF NET POSITION (DEFICIT)

COMPONENT UNITS

October 31, 2018

	<u>FBC Surface Water Supply Corporation</u>	<u>Fort Bend County Toll Road Authority</u>	<u>Fort Bend Grand Parkway Toll Road Authority</u>	<u>Fort Bend County Housing Finance Corporation *</u>	<u>Fort Bend County Industrial Development Corporation</u>	<u>Totals</u>
Assets						
Cash and cash equivalents	\$ 8,044	\$ 62,185,977	\$ 19,061,249	\$	\$ 93,318	\$ 81,348,588
Investments		29,262,056	3,589,197			32,851,253
Miscellaneous receivables		89,689	108,834			198,523
Due from primary government		744,911				744,911
Due from Fort Bend Grand Parkway Toll Road Authority		3,129,704				3,129,704
Capital assets, not being depreciated		40,451,238	4,986,575			45,437,813
Capital assets, net of accumulated depreciation		223,497,572	152,011,047			375,508,619
Total Assets	<u>8,044</u>	<u>359,361,147</u>	<u>179,756,902</u>		<u>93,318</u>	<u>539,219,411</u>
Deferred Outflows of Resources						
Deferred charges - debt refunding		8,410,813				8,410,813
Total Deferred Outflows of Resources		<u>8,410,813</u>				<u>8,410,813</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable			739			739
Due to primary government			116,929		750	117,679
Due to Fort Bend County Toll Road Authority			3,129,704			3,129,704
Accrued interest payable		942,858	598,350			1,541,208
Long-term liabilities						
Due within one year		7,070,000				7,070,000
Due in more than one year		259,487,321	170,522,372			430,009,693
Total Liabilities		<u>267,500,179</u>	<u>174,368,094</u>		<u>750</u>	<u>441,869,023</u>
Net Position (Deficit)						
Interim Net Position	8,044	100,271,781	5,388,808		92,568	105,761,201
Total Net Position (Deficit)	<u>\$ 8,044</u>	<u>\$100,271,781</u>	<u>\$ 5,388,808</u>	<u>\$</u>	<u>\$ 92,568</u>	<u>\$105,761,201</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the One Month Ended October 31, 2018

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend County Toll Road Authority			
Toll road operations	786,926		
Total Fort Bend County Toll Road Authority	786,926		
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	569,965		
Total Fort Bend Grand Parkway Toll Road Authority	569,965		
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration			
Total Fort Bend County Industrial Development Corporation			
Total Component Units	\$ 1,356,891	\$	\$

General Revenues:

 Unrestricted earnings on investments

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
\$	\$	\$	\$	\$	\$
	(786,926)				(786,926)
	(786,926)				(786,926)
		(569,965)			(569,965)
		(569,965)			(569,965)
	(786,926)	(569,965)			(1,356,891)
17	143,216	40,279		199	183,711
17	143,216	40,279		199	183,711
17	(643,710)	(529,686)		199	(1,173,180)
8,027	100,915,491	5,918,494		92,369	106,934,381
\$ 8,044	\$ 100,271,781	\$ 5,388,808	\$	\$ 92,568	\$ 105,761,201



Required Supplementary Information

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the One Month Ended October 31, 2018

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 235,443,612	\$ 235,443,612	\$ 64,992	\$ (235,378,620)	0.0%
Fees and fines	31,238,950	31,238,950	1,817,662	(29,421,288)	5.8%
Intergovernmental	7,200,681	7,200,681	272,935	(6,927,746)	3.8%
Earnings on investments	2,973,210	2,973,210	183,862	(2,789,348)	6.2%
Miscellaneous	2,784,387	2,784,387	171,738	(2,612,649)	6.2%
Total Revenues	279,640,840	279,640,840	2,511,190	(277,129,650)	0.9%
Expenditures					
Current:					
General administration	60,037,511	60,035,023	3,373,871	56,661,152	5.6%
Financial administration	9,875,343	9,875,343	547,709	9,327,634	5.5%
Administration of justice	78,247,104	78,270,139	3,653,532	74,616,607	4.7%
Construction and maintenance	3,353,982	3,353,982	155,553	3,198,429	4.6%
Health and human services	31,695,321	31,695,321	1,338,909	30,356,412	4.2%
Cooperative services	1,189,519	1,189,519	45,411	1,144,108	3.8%
Public safety	51,115,162	51,114,912	2,578,835	48,536,077	5.0%
Parks and recreation	3,648,247	3,648,247	250,725	3,397,522	6.9%
Libraries and education	18,692,202	18,692,202	944,516	17,747,686	5.1%
Capital Outlay	10,463,626	2,766,859		2,766,859	0.0%
Total Expenditures	268,318,017	260,641,547	12,889,060	247,752,487	4.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,322,823	18,999,293	(10,377,870)	(29,377,163)	
Other Financing Sources (Uses)					
Transfers out	(16,398,404)	(16,398,404)	(15,149,605)	1,248,799	
Total Other Financing Sources (Uses)	(16,398,404)	(16,398,404)	(15,149,605)	1,248,799	
Net change in fund balances- budgetary basis	(5,075,581)	2,600,889	(25,527,475)	(28,128,364)	
Net adjustment to reflect operations in accordance with GAAP (a)			245,790		
Fund Balances, Beginning	63,290,159	63,290,159	63,290,159		
Fund Balances, Ending	\$ 58,214,578	\$ 65,891,048	\$ 38,008,474	\$ (28,128,364)	

(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
	<hr/>	<hr/>	<hr/>
General Fund			
Revenues	\$ 2,511,190	\$ 2,311,621	\$ 4,822,811
Expenditures	12,889,060	2,065,831	14,954,891
Excess (Deficiency) of Revenues Over (Under) Expenditures	<hr/> (10,377,870)	245,790	<hr/> (10,132,080)
Transfers out	(15,149,605)		(15,149,605)
Total Other Financing Sources (Uses)	<hr/> (15,149,605)		<hr/> (15,149,605)
Net Changes in Fund Balances	(25,527,475)	245,790	(25,281,685)
Fund Balances, Beginning			<hr/> 63,290,159
Fund Balances, Ending			<hr/> <hr/> \$ 38,008,474



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
October 31, 2018

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 23,726,821	\$ 7,099,099	\$ 533,173	\$ 9,164,745
Taxes receivable, net	934,904			17,350,782
Grants receivable			9,797	
Other receivables		482,960	1,736	490,446
Due from other funds			14,768,573	
Total Assets	\$ 24,661,725	\$ 7,582,059	\$ 15,313,279	\$ 27,005,973
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 1,685,978	\$	\$ 166,387	\$ 600,351
Due component units	105,364			
Total Liabilities	1,791,342		166,387	600,351
Deferred Inflows of Resources				
Unavailable revenue-property taxes				17,350,782
Total Deferred Inflows of Resources				17,350,782
Fund Balances:				
Interim Fund Balance	22,870,383	7,582,059	15,146,892	9,054,840
Total Fund Balances	22,870,383	7,582,059	15,146,892	9,054,840
Total Liabilities and Fund Balances	\$ 24,661,725	\$ 7,582,059	\$ 15,313,279	\$ 27,005,973

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 9,484,212 12,823,516	\$ 1,053,201	\$ 4,451	\$ 78,176	\$ 1,261,084	\$ 443,376
				46,617	
<u>\$ 22,307,728</u>	<u>\$ 1,053,201</u>	<u>\$ 4,451</u>	<u>\$ 78,176</u>	<u>\$ 1,307,701</u>	<u>\$ 443,376</u>
\$ 274,211	\$	\$	\$ 1,643	\$ 10,970	\$ 3,958
<u>274,211</u>			<u>1,643</u>	<u>10,970</u>	<u>3,958</u>
<u>12,823,516</u>					
<u>12,823,516</u>					
<u>9,210,001</u>	<u>1,053,201</u>	<u>4,451</u>	<u>76,533</u>	<u>1,296,731</u>	<u>439,418</u>
<u>9,210,001</u>	<u>1,053,201</u>	<u>4,451</u>	<u>76,533</u>	<u>1,296,731</u>	<u>439,418</u>
<u>\$ 22,307,728</u>	<u>\$ 1,053,201</u>	<u>\$ 4,451</u>	<u>\$ 78,176</u>	<u>\$ 1,307,701</u>	<u>\$ 443,376</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
October 31, 2018

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 113,419	\$ 115,268	\$ 53,493	\$ 161,880
Taxes receivable, net				
Grants receivable				
Other receivables		1,110		
Due from other funds				
Total Assets	<u>\$ 113,419</u>	<u>\$ 116,378</u>	<u>\$ 53,493</u>	<u>\$ 161,880</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 2,498	\$	\$	\$
Due component units				
Total Liabilities	<u>2,498</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	110,921	116,378	53,493	161,880
Total Fund Balances	<u>110,921</u>	<u>116,378</u>	<u>53,493</u>	<u>161,880</u>
Total Liabilities and Fund Balances	<u>\$ 113,419</u>	<u>\$ 116,378</u>	<u>\$ 53,493</u>	<u>\$ 161,880</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
\$ 42,851	\$ 4,851	\$ 18,483	\$ 251,304	\$ 3,081,770	\$ 57,094
70				85,906	4,946
<u>\$ 42,921</u>	<u>\$ 4,851</u>	<u>\$ 18,483</u>	<u>\$ 251,304</u>	<u>\$ 3,167,676</u>	<u>\$ 62,040</u>
\$ 1,003	\$	\$	\$	\$ 11,800	\$
<u>1,003</u>				<u>11,800</u>	
<u>41,918</u>	<u>4,851</u>	<u>18,483</u>	<u>251,304</u>	<u>3,155,876</u>	<u>62,040</u>
<u>41,918</u>	<u>4,851</u>	<u>18,483</u>	<u>251,304</u>	<u>3,155,876</u>	<u>62,040</u>
<u>\$ 42,921</u>	<u>\$ 4,851</u>	<u>\$ 18,483</u>	<u>\$ 251,304</u>	<u>\$ 3,167,676</u>	<u>\$ 62,040</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
October 31, 2018

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 683,034	\$ 2,209,552	\$ 17,196	\$ 198,119
Taxes receivable, net				
Grants receivable				
Other receivables			123	
Due from other funds				
Total Assets	<u>\$ 683,034</u>	<u>\$ 2,209,552</u>	<u>\$ 17,319</u>	<u>\$ 198,119</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 17,416	\$ 16,826	\$	\$
Due component units				
Total Liabilities	<u>17,416</u>	<u>16,826</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	665,618	2,192,726	17,319	198,119
Total Fund Balances	<u>665,618</u>	<u>2,192,726</u>	<u>17,319</u>	<u>198,119</u>
Total Liabilities and Fund Balances	<u>\$ 683,034</u>	<u>\$ 2,209,552</u>	<u>\$ 17,319</u>	<u>\$ 198,119</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	\$ 187,630	\$ 3,054	\$ 5,654	\$ 288,929	\$ 51,408
	13,963	6,505			
<u>\$ 409,347</u>	<u>\$ 201,593</u>	<u>\$ 9,559</u>	<u>\$ 5,654</u>	<u>\$ 288,929</u>	<u>\$ 51,408</u>
\$	\$ 27,292	\$ 1,080	\$	\$	\$ 780
	<u>27,292</u>	<u>1,080</u>			<u>780</u>
<u>409,347</u>	<u>174,301</u>	<u>8,479</u>	<u>5,654</u>	<u>288,929</u>	<u>50,628</u>
<u>409,347</u>	<u>174,301</u>	<u>8,479</u>	<u>5,654</u>	<u>288,929</u>	<u>50,628</u>
<u>\$ 409,347</u>	<u>\$ 201,593</u>	<u>\$ 9,559</u>	<u>\$ 5,654</u>	<u>\$ 288,929</u>	<u>\$ 51,408</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
October 31, 2018

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$	\$ 366,262	\$ 985,388	\$ 1,961,012
Taxes receivable, net				
Grants receivable		197		
Other receivables			77,875	204,758
Due from other funds				
Total Assets	\$	\$ 366,459	\$ 1,063,263	\$ 2,165,770
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$ 91,639	\$ 158	\$ 41,473
Due component units				
Total Liabilities		91,639	158	41,473
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance		274,820	1,063,105	2,124,297
Total Fund Balances		274,820	1,063,105	2,124,297
Total Liabilities and Fund Balances	\$ -	\$ 366,459	\$ 1,063,263	\$ 2,165,770

* Unavailable as of issuance of this report.

<u>Special Revenue Funds</u>		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$ 2,397	\$	\$ 64,117,733
		31,109,202
		30,462
		1,396,547
		14,768,573
<u>\$ 2,397</u>	<u>\$</u>	<u>\$ 111,422,517</u>
\$ 100	\$	\$ 2,955,563
		105,364
<u>100</u>		<u>3,060,927</u>
		<u>30,174,298</u>
		<u>30,174,298</u>
<u>2,297</u>		<u>78,187,292</u>
<u>2,297</u>		<u>78,187,292</u>
<u>\$ 2,397</u>	<u>\$</u>	<u>\$ 111,422,517</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2018

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 4,113
Taxes, sales	(19,511)			
Fees and fines				79,852
Intergovernmental			10,818	
Earnings on investments	50,027	14,983	4,276	20,295
Miscellaneous			861	93,958
Total Revenues	<u>30,516</u>	<u>14,983</u>	<u>15,955</u>	<u>198,218</u>
Expenditures				
Current:				
General administration				
Administration of justice			815,583	
Construction and maintenance	69,143			932,870
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>69,143</u>		<u>815,583</u>	<u>932,870</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,627)	14,983	(799,628)	(734,652)
Other Financing Sources (Uses)				
Transfers in			14,934,605	
Total Other Financing Sources (Uses)			<u>14,934,605</u>	
Net change in fund balances	(38,627)	14,983	14,134,977	(734,652)
Fund Balances, Beginning	22,909,010	7,567,076	1,011,915	9,789,492
Fund Balances, Ending	<u>\$ 22,870,383</u>	<u>\$ 7,582,059</u>	<u>\$ 15,146,892</u>	<u>\$ 9,054,840</u>

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>
\$ 3,516	\$	\$	\$	\$	\$
				46,617	280
21,268	34,871 2,209	10	182	2,700	963
<u>24,784</u>	<u>37,080</u>	<u>10</u>	<u>412</u>	<u>49,317</u>	<u>1,243</u>
417,956				25,034	
			1,642		10,360
49,278					
<u>467,234</u>			<u>1,642</u>	<u>25,034</u>	<u>10,360</u>
(442,450)	37,080	10	(1,230)	24,283	(9,117)
(442,450)	37,080	10	(1,230)	24,283	(9,117)
9,652,451	1,016,121	4,441	77,763	1,272,448	448,535
<u>\$ 9,210,001</u>	<u>\$ 1,053,201</u>	<u>\$ 4,451</u>	<u>\$ 76,533</u>	<u>\$ 1,296,731</u>	<u>\$ 439,418</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 31, 2018

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		1,110		
Intergovernmental				
Earnings on investments	243	245	114	
Miscellaneous	1,613			250
Total Revenues	1,856	1,355	114	250
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	2,139			
Capital Outlay				
Total Expenditures	2,139			
Excess (Deficiency) of Revenues Over (Under) Expenditures	(283)	1,355	114	250
Other Financing Sources (Uses)				
Transfers in				
Total Other Financing Sources (Uses)				
Net change in fund balances	(283)	1,355	114	250
Fund Balances, Beginning	111,204	115,023	53,379	161,630
Fund Balances, Ending	\$ 110,921	\$ 116,378	\$ 53,493	\$ 161,880

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
\$	\$	\$	\$	\$	\$
380				85,906	
5,968			70,000		
	11	40	526		119
<u>6,348</u>	<u>11</u>	<u>40</u>	<u>70,526</u>	<u>85,906</u>	<u>119</u>
7,200			3,626	20,829	
<u>7,200</u>			<u>3,626</u>	<u>20,829</u>	
(852)	11	40	66,900	65,077	119
(852)	11	40	66,900	65,077	119
42,770	4,840	18,443	184,404	3,090,799	61,921
<u>\$ 41,918</u>	<u>\$ 4,851</u>	<u>\$ 18,483</u>	<u>\$ 251,304</u>	<u>\$ 3,155,876</u>	<u>\$ 62,040</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 31, 2018

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			123	
Intergovernmental				
Earnings on investments	1,453	4,622		424
Miscellaneous		19,534		
Total Revenues	<u>1,453</u>	<u>24,156</u>	<u>123</u>	<u>424</u>
Expenditures				
Current:				
General administration	17,037			
Administration of justice		2,539		
Construction and maintenance				
Health and human services				
Public safety		20,458		1,200
Libraries and education				
Capital Outlay				
Total Expenditures	<u>17,037</u>	<u>22,997</u>		<u>1,200</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,584)	1,159	123	(776)
Other Financing Sources (Uses)				
Transfers in				
Total Other Financing Sources (Uses)				
Net change in fund balances	(15,584)	1,159	123	(776)
Fund Balances, Beginning	681,202	2,191,567	17,196	198,895
Fund Balances, Ending	<u>\$ 665,618</u>	<u>\$ 2,192,726</u>	<u>\$ 17,319</u>	<u>\$ 198,119</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	188 392	153,639	252 5,402	283,010 5,919	50,521 107
<u>409,347</u>	<u>580</u>	<u>153,639</u>	<u>5,654</u>	<u>288,929</u>	<u>50,628</u>
	3,113	145,160			
	<u>3,113</u>	<u>145,160</u>			
409,347	(2,533)	8,479	5,654	288,929	50,628
	215,000				
	<u>215,000</u>				
409,347	212,467 (38,166)	8,479	5,654	288,929	50,628
<u>\$ 409,347</u>	<u>\$ 174,301</u>	<u>\$ 8,479</u>	<u>\$ 5,654</u>	<u>\$ 288,929</u>	<u>\$ 50,628</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 31, 2018

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			77,875	204,448
Intergovernmental		452,147		2,145,588
Earnings on investments				7,378
Miscellaneous			3,000	310
Total Revenues		452,147	80,875	2,357,724
Expenditures				
Current:				
General administration				
Administration of justice		150,812	27,380	233,427
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures		150,812	27,380	233,427
Excess (Deficiency) of Revenues Over (Under) Expenditures		301,335	53,495	2,124,297
Other Financing Sources (Uses)				
Transfers in				
Total Other Financing Sources (Uses)				
Net change in fund balances		301,335	53,495	2,124,297
Fund Balances, Beginning		(26,515)	1,009,610	
Fund Balances, Ending	\$	\$ 274,820	\$ 1,063,105	\$ 2,124,297

* 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
\$		\$ 7,629
		(19,511)
		496,591
		3,616,097
6		138,764
		125,158
<u>6</u>		<u>4,364,728</u>
		41,492
		1,261,975
		1,419,969
		149,915
		32,018
		2,139
		49,278
		<u>2,956,786</u>
6		1,407,942
		15,149,605
		<u>15,149,605</u>
6		16,557,547
2,291		61,629,745
<u>\$ 2,297</u>		<u>\$ 78,187,292</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the One Month Ended October 31, 2018

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 16,510,435	\$ 16,510,435	\$ 4,113	\$ (16,506,322)	0.0%
Fees and fines	6,974,081	6,974,081	79,852	(6,894,229)	1.1%
Intergovernmental	215,322	215,322		(215,322)	0.0%
Earnings on investments	300,000	300,000	20,295	(279,705)	6.8%
Miscellaneous	356,120	356,120	93,958	(262,162)	26.4%
Total Revenues	24,355,958	24,355,958	198,218	(24,157,740)	0.8%
Expenditures					
Current:					
Construction and maintenance	23,622,595	23,622,595	932,870	22,689,725	3.9%
Capital Outlay	1,133,000	1,133,000		1,133,000	0.0%
Total Expenditures	24,755,595	24,755,595	932,870	23,822,725	3.8%
Net change in fund balances- budgetary basis	(399,637)	(399,637)	(734,652)	(335,016)	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	9,789,492	9,789,492	9,789,492		
Fund balances, Ending	\$ 9,389,855	\$ 9,389,855	\$ 9,054,840	\$ (335,016)	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 198,218	\$	\$ 198,218
Expenditures	932,870		932,870
Net Changes in Fund Balances	(734,653)		(734,652)
Fund balances, Beginning			9,789,492
Fund balances, Ending			\$ 9,054,840

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the One Month Ended October 31, 2018

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 12,422,515	\$ 12,422,515	\$ 3,516	\$ (12,418,999)	0.0%
Fees and fines	222,596	222,596		(222,596)	0.0%
Earnings on investments	250,000	250,000	21,268	(228,732)	8.5%
Miscellaneous	126,561	126,561		(126,561)	0.0%
Total Revenues	13,021,672	13,021,672	24,784	(12,996,888)	0.2%
Expenditures					
Current:					
Construction and maintenance	9,476,443	9,476,443	417,955	9,058,488	4.4%
Capital Outlay	1,380,000	1,380,000		1,380,000	0.0%
Total Expenditures	10,856,443	10,856,443	417,955	10,438,488	3.8%
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	2,165,229	2,165,229	(393,171)	(2,558,400)	
Other Financing Sources (Uses)					
Transfers out	(4,030,000)				
Total Other Financing Sources (Uses)	(4,030,000)				
Net change in fund balances- budgetary basis					
	(1,864,771)	2,165,229	(393,171)	(2,558,400)	
Net adjustment to reflect operations in accordance with GAAP (a)					
			(49,278)		
Fund balances, Beginning	9,652,451	9,652,451	9,652,451		
Fund balances, Ending	\$ 7,787,680	\$ 11,817,680	\$ 9,210,001	\$ (2,558,400)	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 24,784	\$	\$ 24,784
Expenditures	417,955	49,278	467,234
Net Changes in Fund Balances	(393,171)	(49,278)	(442,450)
Fund balances, Beginning			9,652,451
Fund balances, Ending			\$ 9,210,001

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the One Month Ended October 31, 2018

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 41,565,986	\$ 41,565,986	\$ 11,784	\$ (41,554,202)	0.0%
Earnings on investments	300,000	300,000	23,485	(276,515)	7.8%
Total Revenues	41,865,986	41,865,986	35,270	(41,830,716)	0.1%
Expenditures					
Current:					
Principal	22,610,000	22,610,000	516,000	22,094,000	2.3%
Interest and fiscal charges	17,300,950	17,300,950	38,942	17,262,008	0.2%
Total Expenditures	39,910,950	39,910,950	554,942	39,356,008	1.4%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,955,036	1,955,036	(519,672)	(2,474,708)	
Net change in fund balances- budgetary basis	1,955,036	1,955,036	(519,672)	(2,474,708)	
Fund balances, Beginning	10,984,264	10,984,264	10,984,264		
Fund balances, Ending	\$ 12,939,300	\$ 12,939,300	\$ 10,464,592	\$ (2,474,708)	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
October 31, 2018

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 13,469,955	\$ 8,254,506	\$ 21,724,461
Due from other funds	436,058	73,659	509,717
Total Current Assets	<u>13,906,013</u>	<u>8,328,165</u>	<u>22,234,178</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	586,050		586,050
Total Capital Assets	<u>586,050</u>		<u>586,050</u>
Total Assets	<u>14,492,063</u>	<u>8,328,165</u>	<u>22,820,228</u>
Liabilities			
Current Liabilities:			
Benefits payable	2,551,038	3,272,838	5,823,876
Due to other funds	294,823	10,537	305,360
Total Current Liabilities	<u>2,845,861</u>	<u>3,283,375</u>	<u>6,129,236</u>
Total Liabilities	<u>2,845,861</u>	<u>3,283,375</u>	<u>6,129,236</u>
Net Position			
Interim Net Position	11,646,202	5,044,790	16,690,992
Total Net Position	<u>\$ 11,646,202</u>	<u>\$ 5,044,790</u>	<u>\$ 16,690,992</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2018

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 3,363,510	\$ 514,801	\$ 3,878,311
Total Operating Revenues	<u>3,363,510</u>	<u>514,801</u>	<u>3,878,311</u>
Operating Expenses			
Current operations - general administration	85,717	10,267	95,984
Benefits provided	<u>3,422,217</u>	<u>101,883</u>	<u>3,524,100</u>
Total Operating Expenses	<u>3,507,934</u>	<u>112,150</u>	<u>3,620,084</u>
Operating Income (Loss)	(144,424)	402,651	258,227
Non-Operating Revenues			
Earnings on investments	<u>6,506</u>	<u> </u>	<u>6,506</u>
Total Non-Operating Revenues	<u>6,506</u>	<u> </u>	<u>6,506</u>
Change in Net Position	(137,918)	402,651	264,733
Net Position -Beginning	<u>11,784,120</u>	<u>4,642,139</u>	<u>16,426,259</u>
Net Position -Ending	<u>\$ 11,646,202</u>	<u>\$ 5,044,790</u>	<u>\$ 16,690,992</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2018

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 3,596,276	\$ 525,723	\$ 4,121,999
Payment of benefits	(3,422,217)	(101,883)	(3,524,100)
Payment of general administration expenses	(258,093)	(213,199)	(471,292)
Net Cash Provided (Used) by Operating Activities	<u>(84,034)</u>	<u>210,641</u>	<u>126,607</u>
Net Increase (Decrease) in Cash and Cash Equivalents			
	(77,528)	210,641	133,113
Cash and Cash Equivalents, Beginning of Year			
	<u>13,547,483</u>	<u>8,043,865</u>	<u>21,591,348</u>
Cash and Cash Equivalents, Ending of Period			
	<u>\$ 13,469,955</u>	<u>\$ 8,254,506</u>	<u>\$ 21,724,461</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (144,424)	\$ 402,651	\$ 258,227
Adjustments to operations:			
Depreciation	2,039		2,039
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	(417,264)		(417,264)
(Increase) Decrease in other receivables	650,030	10,922	660,952
Increase (Decrease) in due to other funds	(174,415)	(202,932)	(377,347)
Total adjustments	<u>60,390</u>	<u>(192,010)</u>	<u>(131,620)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (84,034)</u>	<u>\$ 210,641</u>	<u>\$ 126,607</u>



STATISTICAL SECTION

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

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

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

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

	Fiscal Year			
	2010	2011	2012	2013
Governmental activities				
Invested in capital assets, net of related debt	\$ 714,396,078	\$ 742,381,602	\$ 778,060,953	\$ 808,054,656
Restricted	27,075,799	34,045,913	25,297,612	26,557,346
Unrestricted	(25,626,789)	(58,294,310)	(87,762,987)	(118,726,937)
Interim Net Position				
Total governmental activities net position	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>
Primary Government: Total primary government net position	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>

Fiscal Year					
2014	2015	2016	2017	2018	One Month Ended 10/31/18
\$ 751,094,000	\$1,237,335,552	\$ 1,359,940,461	\$1,414,937,836	\$ 1,429,202,714	\$
33,701,957	45,671,162	51,713,877	69,185,967	75,145,128	
(173,039,698)	(170,725,099)	(199,645,451)	(227,177,418)	(383,995,977)	
					1,109,525,129
<u>\$ 611,756,259</u>	<u>\$1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$1,256,946,385</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,109,525,129</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>\$ 1,120,351,865</u>	<u>\$ 1,109,525,129</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Expenses				
Governmental Activities:				
General administration	\$ 40,543,784	\$ 42,795,907	\$ 41,702,254	\$ 42,034,040
Financial administration	8,059,389	9,441,048	8,344,714	8,849,251
Administration of justice	76,268,255	84,507,797	88,819,892	94,210,925
Construction and maintenance	46,946,163	45,632,055	46,468,925	50,078,091
Health and human services	28,566,454	30,104,991	30,677,345	34,630,163
Cooperative services	1,123,951	1,177,426	1,118,341	1,067,104
Public safety	55,269,509	55,315,591	54,954,201	55,866,404
Park and recreation	2,263,280	2,917,574	2,578,555	2,069,935
Libraries and education	13,468,700	14,800,838	15,708,114	16,156,200
Interest on long-term debt	15,494,994	14,887,908	15,037,346	15,536,759
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	\$ 288,004,479	\$ 301,581,135	\$ 305,409,687	\$ 320,498,872
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,181,551
Financial administration	3,273,137	3,988,371	4,695,710	5,762,439
Administration of justice	7,032,374	7,222,932	7,522,930	8,918,247
Construction and maintenance	6,737,542	6,679,429	7,466,798	7,562,523
Health and human services	5,652,201	6,396,645	6,138,679	7,047,993
Public safety	5,060,714	5,621,993	5,642,978	6,140,083
Park and recreation	136,864	141,893	183,406	175,619
Libraries and education	240,719	246,699	269,015	279,570
Operating grants and contributions:				
General administration	2,034,953	5,257,804	4,167,626	3,597,784
Administration of justice	6,805,719	7,719,264	6,821,433	8,311,676
Construction and maintenance	356,447	1,381,572	949,663	293,411
Health and human services	8,188,534	12,506,581	10,899,781	16,191,142
Cooperative services	13,136			1,000
Public safety	4,464,349	8,623,225	6,252,054	4,758,606
Park and recreation	1,255,743	157,468	104,002	86,260
Libraries and education	194,400	174,204	438,841	64,483
Interest on long-term debt				
Capital grants and contributions:				2,052,920
General administration				
Administration of justice	2,934		27,234	
Construction and maintenance	30,355,407	25,214,312	23,872,205	28,068,322
Health and human services				
Cooperative services				
Public safety				10,965
Park and recreation				
Libraries and education				
Total governmental activities program revenues	\$ 88,828,287	\$ 98,386,590	\$ 93,011,110	\$ 107,504,594

Fiscal Year					One Month Ended
2014	2015	2016	2017	2018	10/31/18
\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 3,787,190
9,809,215	9,923,190	10,668,228	11,263,933	10,834,176	578,344
96,510,853	97,317,659	106,035,587	115,538,871	117,331,362	5,707,224
57,430,317	80,574,657	78,151,431	124,089,221	158,535,405	2,300,150
34,976,018	36,721,273	43,153,506	47,679,907	49,429,132	2,012,580
1,152,222	1,150,926	1,215,874	1,210,100	1,182,279	51,281
58,412,120	63,537,941	64,704,958	69,963,634	71,090,108	3,498,330
3,379,366	4,133,419	4,545,562	5,217,764	4,116,418	676,474
17,170,818	17,638,589	18,446,773	19,285,563	19,954,027	1,079,225
14,836,824	14,108,075	14,960,865	16,192,299	18,187,015	38,942
					323,287
					(258,228)
<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 523,959,679</u>	<u>\$ 19,794,799</u>
\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 630,870
6,497,643	7,541,956	8,143,353	7,975,576	8,421,651	988
8,400,556	8,485,619	8,700,278	8,566,204	10,085,158	922,892
6,759,102	7,078,136	7,121,643	6,547,329	7,164,117	33,870
7,371,859	7,762,002	10,263,992	9,615,495	15,241,132	641,813
7,125,686	7,721,948	8,733,631	9,538,600	10,308,635	788,059
193,631	188,437	158,626	145,150	201,478	5,440
276,634	280,973	288,193	261,257	260,911	16,393
3,626,019	3,849,997	4,380,173	5,450,961	9,882,516	523,238
10,213,349	10,292,737	10,823,506	10,566,287	9,413,315	3,638,449
372,129	1,713,376	390,265	4,678,766	230,570	34,904
14,782,021	16,106,462	18,361,326	18,966,638	19,031,432	1,031,651
200	350	21,586			
3,932,646	4,427,337	3,994,478	3,760,913	5,118,910	247,802
100,286	346,283	98,583	95,821	104,711	
69,806	104,658	46,068	62,278	78,841	1,613
3,500,000		89,000	175,000		
32,683,107	32,920,374	125,334,640	120,203,650	97,674,810	
			15,327		
357,373	64,000	28,000			
		1,403,990			
<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 202,316,534</u>	<u>\$ 8,517,982</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>
Total primary government net (expense)/revenue	<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>	<u><u>\$ (212,398,577)</u></u>	<u><u>\$ (212,994,248)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,458,672
Sales taxes			1,099,103	2,956,560
Earnings on investments	3,870,155	2,925,202	2,584,776	963,652
Miscellaneous	<u>4,237,069</u>	<u>5,954,640</u>	<u>6,745,855</u>	<u>5,537,404</u>
Total governmental activities	<u>206,995,400</u>	<u>205,700,181</u>	<u>209,643,431</u>	<u>216,916,288</u>
Total primary government	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>	<u><u>\$ 216,916,288</u></u>
Change in Net Position				
Governmental Activities	<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>
Total primary government	<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>	<u><u>\$ (2,755,146)</u></u>	<u><u>\$ 3,922,040</u></u>

Fiscal Year					
2014	2015	2016	2017	2018	One Month Ended 10/31/18
<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (11,276,817)</u>
<u><u>\$ (226,270,635)</u></u>	<u><u>\$ (257,595,750)</u></u>	<u><u>\$ (186,863,921)</u></u>	<u><u>\$ (262,473,273)</u></u>	<u><u>\$ (321,643,145)</u></u>	<u><u>\$ (11,276,817)</u></u>
\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 84,405
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	(19,511)
880,712	904,359	1,761,994	3,460,544	7,033,371	477,368
<u>4,373,699</u>	<u>7,138,231</u>	<u>7,520,474</u>	<u>8,503,412</u>	<u>8,301,082</u>	<u>(198,531)</u>
<u>232,307,606</u>	<u>278,573,878</u>	<u>286,591,193</u>	<u>307,410,771</u>	<u>322,867,910</u>	<u>343,731</u>
<u><u>\$ 232,307,606</u></u>	<u><u>\$ 278,573,878</u></u>	<u><u>\$ 286,591,193</u></u>	<u><u>\$ 307,410,771</u></u>	<u><u>\$ 322,867,910</u></u>	<u><u>\$ 343,731</u></u>
<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ 1,224,765</u>	<u>\$ (10,933,086)</u>
<u><u>\$ 6,036,971</u></u>	<u><u>\$ 20,978,128</u></u>	<u><u>\$ 99,727,272</u></u>	<u><u>\$ 44,937,498</u></u>	<u><u>\$ 1,224,765</u></u>	<u><u>\$ (10,933,086)</u></u>

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

	Fiscal Year			
	2010	2011	2012	2013
General Fund				
Reserved:				
Prepaid Items	\$ 111,184	\$	\$	\$
Unreserved	43,269,189			
Nonspendable		136,007	36,826	1,233,591
Restricted			246,021	277,783
Committed		33,106,759	24,179,874	22,857,602
Unassigned		10,816,215	11,563,846	13,037,646
Interim Fund Balance				
Total General Fund	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 4,849,712	\$	\$	\$
Prepaid items	4,305			
Capital projects	76,694,711			
Unreserved, reported in:				
Special revenue funds	22,906,854			
Capital project funds				
Nonspendable		69,379	54,201	10,963
Restricted		39,683,423	78,702,294	55,371,174
Unassigned		(4,419,144)		(1,663)
Interim Fund Balance				
Total All Other Governmental Funds	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>

Fiscal Year					
2014	2015	2016	2017	2018	One Month Ended 10/31/18
\$	\$ 277,096,808	\$	\$	\$	\$
386,965	359,792	270,023	152,920	39,310	
209,080	217,488	257,923	3,736,150	3,887,613	
22,676,941	14,766,773	8,278,285	11,792,299	32,390,827	
14,251,514	30,590,003	37,882,243	44,717,250	26,972,412	
<u>\$ 37,524,500</u>	<u>\$ 323,030,864</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>38,008,474</u>
<u>\$ 37,524,500</u>	<u>\$ 323,030,864</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 38,008,474</u>
\$	\$	\$	\$	\$	\$
45,408	44,468	28,044	21,314	45,409	
41,583,667	58,412,209	142,212,451	143,745,555	111,570,900	
(3,169)	(1,883)	(12,510)	(127,583)	(201,790)	
<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>127,362,679</u>
<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 127,362,679</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Revenues				
Taxes, property	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,142,339
Taxes, sales			1,099,103	2,956,559
Fees and fines	35,306,339	37,371,124	39,598,440	44,177,263
Intergovernmental	28,400,145	36,971,987	29,377,233	42,565,592
Earnings on investments	3,744,027	2,798,039	2,451,577	930,273
Miscellaneous	7,256,967	6,635,261	7,175,498	5,988,682
Total Revenues	<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>	<u>304,760,708</u>
Expenditures				
Current:				
General administration	40,727,455	42,352,337	35,704,861	35,700,575
Financial administration	6,725,826	7,176,186	7,221,313	7,180,608
Administration of justice	67,310,882	71,839,346	75,286,042	75,903,798
Construction and maintenance	26,775,517	29,542,425	28,214,027	27,403,230
Health and human services	21,124,782	22,067,744	27,835,260	30,447,359
Cooperative services	933,519	986,392	960,392	883,324
Public safety	40,895,974	44,156,502	45,463,593	44,916,198
Parks and recreation	2,231,528	2,263,590	1,957,044	1,979,888
Libraries and education	11,354,804	12,176,637	13,012,700	13,034,164
Capital Outlay	99,931,347	88,927,796	44,845,672	57,508,193
Debt Service:				
Principal	8,100,000	12,590,000	13,300,000	15,630,000
Interest and fiscal charges	16,341,773	15,528,257	15,571,727	16,745,929
Debt Issuance costs	225,979	249,266	541,944	3,650
Total Expenditures	<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,575</u>	<u>327,336,916</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(68,742,711)	(68,673,169)	(30,156,217)	(22,576,208)
Other Financing Sources (Uses)				
Transfers in	15,248,368	14,402,786	13,258,127	11,521,941
Transfers (out)	(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)
Bonds issued			58,220,000	
Refunding bonds issued	20,780,000	9,675,000		
Premium on refunding bonds issued				
Issuance of debt	2,170,147	784,853	7,326,639	
Payments to current refunding bond agent	(24,600,000)	(10,230,000)		
Tax notes issued				
Total Other Financing Sources (Uses)	<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>	
Net Change in Fund Balances	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>	<u>\$ (22,576,208)</u>
Debt service as a percentage of noncapital expenditures	10.07%	10.78%	10.89%	12.00%

Fiscal Year					
2014	2015	2016	2017	2018	One Month Ended 10/31/18
\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 84,406
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	(19,511)
45,106,533	47,803,283	50,231,963	51,736,504	54,687,700	3,040,325
36,899,095	39,904,787	39,673,097	47,734,683	46,630,942	5,474,291
848,534	878,980	1,750,631	3,434,897	6,977,865	470,862
8,243,270	7,545,715	7,913,682	9,223,274	9,275,553	297,187
<u>318,304,292</u>	<u>344,366,239</u>	<u>377,500,730</u>	<u>406,970,399</u>	<u>424,523,269</u>	<u>9,347,560</u>
41,478,910	44,698,720	56,093,978	60,669,054	67,799,061	3,434,731
7,891,034	8,369,921	9,063,587	9,451,425	9,306,005	547,709
77,242,153	81,411,531	89,715,917	96,057,172	99,960,008	5,066,532
35,374,943	59,785,401	43,275,592	73,924,220	88,168,071	1,596,328
30,267,231	32,436,431	38,314,627	41,805,244	43,628,300	1,809,383
944,039	973,026	1,050,282	1,048,609	1,113,328	45,411
46,688,895	53,652,220	54,393,589	58,152,633	61,416,316	3,213,559
2,411,558	3,051,927	3,307,538	3,701,092	3,576,272	548,365
13,613,875	14,460,419	15,215,877	15,889,947	16,989,644	946,760
40,964,586	28,911,628	61,611,363	66,540,199	78,787,370	1,023,716
16,250,000	16,750,000	18,480,000	21,420,000	25,931,000	516,000
15,893,399	14,391,964	15,506,610	18,914,424	22,108,123	38,942
234,472	1,207,260	1,316,238	599,813	558,469	
<u>329,255,095</u>	<u>360,100,448</u>	<u>407,345,198</u>	<u>468,173,832</u>	<u>519,341,967</u>	<u>18,787,436</u>
(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(9,439,876)
11,771,144	13,517,505	13,780,670	19,734,628	14,559,002	15,149,605
(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(15,149,605)
	37,365,000	96,640,000	64,550,000	58,467,549	
18,900,000	108,225,000	73,120,000			
	3,944,496	18,416,480	7,965,901	7,313,675	
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>65,781,224</u>	
<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ 15,121,446</u>	<u>\$ (29,037,474)</u>	<u>\$ (9,439,876)</u>
11.15%	9.40%	9.83%	10.04%	10.90%	3.12%