

MONTHLY FINANCIAL REPORT
For Twelve Months Ended September 30, 2017
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS

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COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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August 22, 2018

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

Gentlemen:

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

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

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

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

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

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Sturdivant", with a stylized flourish at the end.

Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



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

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 249,083,043	\$ 61,639,386
Investments	22,053,841	34,600,559
Receivables:		
Taxes, net	7,972,597	
Grants	13,736,977	
Fees and fines	27,563,627	
Other	11,432,324	7,716,055
Prepaid items	174,236	
Deferred charges - debt refunding	8,587,949	9,020,661
Deferred outflows - pension activities	48,148,552	
Due from primary government		15,423,326
Due from component units	4,901,642	
Capital assets, not being depreciated	499,120,900	
Capital assets, net of accumulated depreciation	1,354,163,276	414,432,854
Total Assets	2,246,938,964	542,832,841
Liabilities		
Accounts payable and accrued expenses	59,638,081	
Retainage payable	2,171,510	278,801
Accrued interest payable	1,818,239	1,564,373
Unearned revenues	6,646,534	
Due to primary government		4,901,642
Due to component units	15,423,326	
Due to other governments	730,132	
Long-term liabilities due within one-year	23,218,933	6,260,000
Long-term liabilities due in more than one-year	880,215,589	439,163,587
Total Liabilities	989,862,344	452,168,403
Net Position (Deficit)		
Interim Net Position	1,257,076,620	90,664,438
Total Net Position	\$1,257,076,620	\$ 90,664,438

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Twelve Months Ended September 30, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 67,381,553	\$ 8,917,236	\$ 9,393,115	\$ 175,000
Financial administration	11,656,770	7,975,576		
Administration of justice	119,597,889	9,149,980	10,567,329	
Construction and maintenance	126,074,434	6,535,129	614,628	120,203,651
Health and welfare	47,966,100	9,127,498	18,966,637	
Cooperative services	1,240,539			15,327
Public safety	72,049,236	9,538,599	3,760,913	
Park and recreation	5,329,035	213,030	95,821	
Libraries and education	19,746,793	261,257	62,278	
Internal Service Fund, interim activity	(9,434,093)			
Interest on long-term debt	16,243,265			
Total Primary Government	\$ 477,851,521	\$ 51,718,305	\$ 43,460,721	\$ 120,393,978
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	24,365,764	27,059,416		492,509
FB Grand Parkway Toll Road Operations	18,581,973	24,499,686		1,362,346
FB Housing Finance Corp. *				
FBC Industrial Development Corporation	35,982			
Total Component Units	\$ 42,983,719	\$ 51,559,102	\$	\$ 1,854,855

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**

\$ (48,896,202)	\$
(3,681,194)	
(99,880,580)	
1,278,974	
(19,871,965)	
(1,225,212)	
(58,749,724)	
(5,020,184)	
(19,423,258)	
9,434,093	
(16,243,265)	
<u>(262,278,517)</u>	

	3,186,161
	7,280,059
	(35,982)
<u></u>	<u>10,430,238</u>

288,588,807	
6,858,008	
3,459,763	1,173,273
8,428,605	867,122
<u>307,335,183</u>	<u>2,040,395</u>
45,056,666	12,470,633
1,212,019,954	78,193,805
<u>\$1,257,076,620</u>	<u>\$ 90,664,438</u>

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

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 54,677,568	\$ 7,720,007	\$ 106,986,919	\$ 65,426,992	\$ 234,811,486
Investments			22,053,842		22,053,842
Taxes receivable, net	5,383,137	430,200		2,159,261	7,972,598
Grants receivable	13,008,367			728,609	13,736,976
Fines and fees receivable	27,563,627				27,563,627
Other receivables	4,772,516	3,153,540	7,100	2,404,627	10,337,783
Due from other funds	53,839,819	2,094,096			55,933,915
Due from component units	4,887,642			14,000	4,901,642
Prepaid items	152,920			21,315	174,235
Total Assets	\$ 164,285,596	\$ 13,397,843	\$ 129,047,861	\$ 70,754,804	\$ 377,486,104
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 47,513,679	\$	\$	\$	\$ 47,513,679
Accrued payroll	5,525,678				5,525,678
Retainage payable	133,837		2,037,673		2,171,510
Due to other funds	2,094,096		48,697,796	10,187,048	60,978,940
Due to component units	14,018,633		1,404,693		15,423,326
Due to other governments	638,792			91,340	730,132
Deferred revenue	33,962,289	3,545,087		3,467,324	40,974,700
Total Liabilities	103,887,004	3,545,087	52,140,162	13,745,712	173,317,965
Fund Balances:					
Interim Fund Balance	60,398,592	9,852,756	76,907,699	57,009,092	204,168,139
Total Fund Balances	60,398,592	9,852,756	76,907,699	57,009,092	204,168,139
Total Liabilities and Fund Balances	\$ 164,285,596	\$ 13,397,843	\$ 129,047,861	\$ 70,754,804	\$ 377,486,104

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

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 218,853,835	\$ 46,202,480	\$	\$ 22,926,718	\$ 287,983,033
Taxes - Sales				6,858,008	6,858,008
Fees and fines	40,340,985			11,377,321	51,718,306
Intergovernmental	32,049,215	649,091	3,987,578	11,048,799	47,734,683
Earnings on investments	1,584,557	155,114	916,213	778,973	3,434,857
Miscellaneous	4,665,140	2,094,096	25	2,358,124	9,117,385
Total Revenues	297,493,732	49,100,781	4,903,816	55,347,943	406,846,272
Expenditures					
Current:					
General administration	59,326,611		175,808	1,010,673	60,513,092
Financial administration	9,448,035			5,083	9,453,118
Administration of justice	72,806,449			23,254,681	96,061,130
Construction and maintenance	2,980,347		37,833,861	32,819,055	73,633,263
Health and welfare	38,931,010			2,874,238	41,805,248
Cooperative services	1,048,609				1,048,609
Public safety	56,557,859			1,594,273	58,152,132
Parks and recreation	3,686,432		19,207		3,705,639
Libraries and education	15,678,601			67,748	15,746,349
Capital Outlay	14,113,735		50,083,355	2,680,632	66,877,722
Debt Service:					
Principal		21,420,000			21,420,000
Interest and fiscal charges		18,914,423			18,914,423
Debt issuance costs			599,814		599,814
Total Expenditures	274,577,688	40,334,423	88,712,045	64,306,383	467,930,539
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,916,044	8,766,358	(83,808,229)	(8,958,440)	(61,084,267)
Other Financing Sources (Uses)					
Transfers in	5,112,958			14,700,201	19,813,159
Transfers (out)	(14,318,884)		(5,091,188)	(403,087)	(19,813,159)
Bonds issued			68,358,978		68,358,978
Premium on bonds issued			7,965,901		7,965,901
Total Other Financing Sources (Uses)	(9,205,926)		71,233,691	14,297,114	76,324,879
Net Change in Fund Balances	13,710,118	8,766,358	(12,574,538)	5,338,674	15,240,612
Fund Balances, Beginning	46,688,474	1,086,398	89,482,237	51,670,418	188,927,527
Fund Balances, Ending	\$ 60,398,592	\$ 9,852,756	\$ 76,907,699	\$ 57,009,092	\$ 204,168,139

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITIONS
PROPRIETARY FUNDS
September 30, 2017

	Governmental Activities Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 14,271,559
Due from other funds	6,209,872
Other receivables	1,094,539
Total Current Assets	<u>21,575,970</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	613,415
Total Capital Assets	<u>613,415</u>
Total Assets	<u>22,189,385</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,598,725
Due to other funds	1,164,847
Total Current Liabilities	<u>7,763,572</u>
Total Liabilities	<u>7,763,572</u>
Net Position	
Interim Net Position	14,425,813
Total Net Position	<u><u>\$ 14,425,813</u></u>

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

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 51,256,345
Total Operating Revenues	<u>51,256,345</u>
Operating Expenses	
Current operations - general administration	2,444,207
Benefits provided	<u>39,378,046</u>
Total Operating Expenses	<u>41,822,253</u>
Operating Income (Loss)	9,434,092
Non-Operating Revenues	
Earnings on investments	<u>25,647</u>
Total Non-Operating Revenues	<u>25,647</u>
Change in Net Position	9,459,739
Net Position -Beginning	<u>4,966,074</u>
Net Position -Ending	<u><u>\$ 14,425,813</u></u>

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

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 44,838,490
Payment of benefits	(39,258,227)
Payment of general administration expenses	(2,410,490)
Net Cash Provided (Used) by Operating Activities	<u>3,169,773</u>
Cash Flows from Investing Activities	
Interest earned on investments	25,647
Net Cash Provided by Investing Activities	<u>25,647</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,195,420
Cash and Cash Equivalents, Beginning of Year	<u>11,076,139</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 14,271,559</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 9,434,092
Adjustments to operations:	
Depreciation	33,717
Change in assets and liabilities:	
(Increase) Decrease in other receivables	(792,841)
(Increase) Decrease in due from other funds	(5,625,014)
Increase (Decrease) in benefits payable	119,819
Total adjustments	<u>(6,264,319)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 3,169,773</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 39,345,420
Investments	1,002,306
Miscellaneous receivables	437,990
Total Assets	\$ 40,785,716
Liabilities	
Due to other governments	\$ 40,785,716
Total Liabilities	\$ 40,785,716



FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF NET POSITION (DEFICIT)

COMPONENT UNITS

September 30, 2017

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,873	\$ 45,873,638	\$ 15,632,494	\$	\$ 125,381	\$ 61,639,386
Investments		31,005,272	3,595,287			34,600,559
Deferred charges - debt refunding		9,020,661				9,020,661
Miscellaneous receivables		3,344,082	4,371,973			7,716,055
Due from primary government		15,423,326				15,423,326
Capital assets, net		260,027,140	154,405,714			414,432,854
Total Assets	<u>7,873</u>	<u>364,694,119</u>	<u>178,005,468</u>		<u>125,381</u>	<u>542,832,841</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable			278,801			278,801
Due to primary government			4,897,142		4,500	4,901,642
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>275,314,257</u>	<u>176,849,646</u>		<u>4,500</u>	<u>452,168,403</u>
Net Position (Deficit)						
Interim Net Position	7,873	89,379,862	1,155,822		120,881	90,664,438
Total Net Position (Deficit)	<u>\$ 7,873</u>	<u>\$ 89,379,862</u>	<u>\$ 1,155,822</u>	<u>\$</u>	<u>\$ 120,881</u>	<u>\$ 90,664,438</u>

* Unavailable as of issuance of this report.

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

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	13,591,138	27,059,416	492,509
Interest on long-term debt	10,774,626		
Total Fort Bend Toll Road Authority	24,365,764	27,059,416	492,509
Grand Parkway Toll Road Operations			
Toll road operations	11,949,253	24,499,686	1,362,346
Interest on long-term debt	6,632,720		
Total Grand Parkway Toll Road Operations	18,581,973	24,499,686	1,362,346
Fort Bend Housing Finance Corporation *			
General administration			
Total Fort Bend Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	35,982		
Total Fort Bend County Industrial Development Corporation	35,982		
Total Component Units	\$ 42,983,719	\$ 51,559,102	\$ 1,854,855

General Revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	13,960,787				13,960,787
	(10,774,626)				(10,774,626)
	3,186,161				3,186,161
		13,912,779			13,912,779
		(6,632,720)			(6,632,720)
		7,280,059			7,280,059
				(35,982)	(35,982)
				(35,982)	(35,982)
	3,186,161	7,280,059		(35,982)	10,430,238
78	953,603	218,294		1,298	1,173,273
	86,733	780,389			867,122
78	1,040,336	998,683		1,298	2,040,395
78	4,226,497	8,278,742		(34,684)	12,470,633
7,795	85,153,365	(7,122,920)		155,565	78,193,805
\$ 7,873	\$ 89,379,862	\$ 1,155,822	\$	\$ 120,881	\$ 90,664,438



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 Twelve Months Ended September 30, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 213,301,442	\$ 213,301,442	\$ 218,853,835	\$ 5,552,393	102.6%
Fees and fines	29,907,300	29,990,774	30,982,820	992,046	103.3%
Intergovernmental	6,822,360	6,828,355	6,984,748	156,393	102.3%
Earnings on investments	901,500	901,500	1,442,124	540,624	160.0%
Miscellaneous	2,715,600	2,851,166	3,060,662	209,496	107.3%
Total Revenues	253,648,202	253,873,237	261,324,188	7,450,951	102.9%
Expenditures					
Current:					
General administration	53,426,240	50,330,611	50,106,909	223,702	99.6%
Financial administration	9,946,639	9,409,987	9,397,977	12,010	99.9%
Administration of justice	68,816,417	69,955,518	69,878,763	76,755	99.9%
Construction and maintenance	3,061,283	2,765,828	2,719,324	46,503	98.3%
Health and welfare	26,783,300	23,999,261	23,960,644	38,617	99.8%
Cooperative services	1,109,667	1,056,458	-	1,056,458	0.0%
Public safety	47,269,786	44,724,828	44,671,423	53,405	99.9%
Parks and recreation	3,253,069	3,051,445	651,019	2,400,426	21.3%
Libraries and education	16,106,863	15,829,929	15,820,269	9,660	99.9%
Capital Outlay	15,705,957	4,373,531	5,466,566	(1,093,035)	125.0%
Total Expenditures	245,479,221	225,497,396	222,672,895	2,824,502	98.7%
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,168,981	28,375,841	38,651,294	10,275,453	
Other Financing Sources (Uses)					
Transfers out	(15,677,684)	(14,436,628)	(14,318,884)	117,744	
Total Other Financing Sources (Uses)	(15,677,684)	(14,436,628)	(14,318,884)	117,744	
Net change in fund balances- budgetary basis	(7,508,703)	13,939,213	24,332,410	10,393,197	
Net adjustment to reflect operations in accordance with GAAP (a)			(10,622,292)		
Fund Balances, Beginning	46,688,474	46,688,474	46,688,474		
Fund Balances, Ending	\$ 39,179,771	\$ 60,627,687	\$ 60,398,592	\$ 10,393,197	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 261,324,188	\$ 36,169,543	\$ 297,493,732
Expenditures	222,672,895	51,904,793	274,577,688
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,651,294	(15,735,250)	22,916,044
Transfers in		5,112,958	5,112,958
Transfers out	(14,318,884)		(14,318,884)
Total Other Financing Sources (Uses)	(14,318,884)	5,112,958	(9,205,926)
Net Changes in Fund Balances	24,332,410	(10,622,292)	13,710,118
Fund Balances, Beginning			46,688,474
Fund Balances, Ending			<u>\$ 60,398,592</u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

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

FBC ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its district boundaries. These funds are restricted by the interlocal agreement for mobility improvements along FM1093 within the district. This includes Fund 145.

Juvenile Probation

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. This includes Fund 150.

Road and Bridge

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. This includes Fund 155.

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad valorem taxes and impact fees assessed against the taxable properties. This includes Fund 160.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is to be spent for Texas historical markers. This includes Fund 170.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are to be used to assist Fort Bend County residents that demonstrate an inability to pay their various utility bills. This includes Funds 175, 185, and 190.

County Law Library

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. This includes Fund 195.

Gus George Law Academy

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. This includes Fund 200.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Library Donations

This fund is used to account for donations by private citizens used for the purchase of books and equipment for the County library system. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees to be used for the continuing education of the probate staff. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. This includes Fund 250.

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. This includes Fund 260.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are to be used for law enforcement activities of the Sheriff's department. This includes Fund 265.

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney. This includes Fund 280.

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. This includes Fund 290.

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the county election officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. This includes Fund 300.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

County Child Abuse Prevention

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

Law Enforcement Officers Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Child Protective Services

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

Community Development Combined Funds

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

HOPE 3 Implementation and Program Sales

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

CSCD Pre-trial Bond

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

Adult Probation - State Funds

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

Fort Bend County Historical Commission

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

East Fort Bend County Development Authority

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

Internal Service Funds

Employee Benefits

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

Other Self-Funded Insurance

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

Fiduciary Funds

Agency Funds

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

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 20,783,995	\$ 4,819,751	\$ 4,039,195	\$ 10,606,519
Taxes receivable, net	1,208,058			687,953
Grants receivable			14,156	
Other receivables		375,471	10,972	1,592,898
Due from component units				14,000
Prepaid items			725	
Total Assets	\$ 21,992,053	\$ 5,195,222	\$ 4,065,048	\$ 12,901,370
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$	\$ 3,141,045	\$ 3,222,225
Due to other governments				
Deferred revenues				687,953
Total Liabilities			3,141,045	3,910,178
Fund Balances:				
Interim Fund Balance	21,992,053	5,195,222	924,003	8,991,192
Total Fund Balances	21,992,053	5,195,222	924,003	8,991,192
Total Liabilities and Fund Balances	\$ 21,992,053	\$ 5,195,222	\$ 4,065,048	\$ 12,901,370

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 12,696,515 263,250	\$ 812,494	\$ 4,356	\$ 142,151	\$ 1,251,957	\$ 504,412
8,615				31,567	17,930
7,300					3,640
<u>\$ 12,975,680</u>	<u>\$ 812,494</u>	<u>\$ 4,356</u>	<u>\$ 142,151</u>	<u>\$ 1,283,524</u>	<u>\$ 525,982</u>
\$ 2,413,631	\$	\$	\$ 8,630	\$ 53,935	\$ 14,454
263,250					
<u>2,676,881</u>			<u>8,630</u>	<u>53,935</u>	<u>14,454</u>
10,298,799	812,494	4,356	133,521	1,229,589	511,528
<u>10,298,799</u>	<u>812,494</u>	<u>4,356</u>	<u>133,521</u>	<u>1,229,589</u>	<u>511,528</u>
<u>\$ 12,975,680</u>	<u>\$ 812,494</u>	<u>\$ 4,356</u>	<u>\$ 142,151</u>	<u>\$ 1,283,524</u>	<u>\$ 525,982</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 111,019	\$ 101,556	\$ 52,193	\$ 140,241
Taxes receivable, net				
Grants receivable				
Other receivables	41	880		427
Due from component units				
Prepaid items				
Total Assets	<u>\$ 111,060</u>	<u>\$ 102,436</u>	<u>\$ 52,193</u>	<u>\$ 140,668</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 1,686	\$	\$	\$
Due to other governments				
Deferred revenues				
Total Liabilities	<u>1,686</u>			
Fund Balances:				
Interim Fund Balance	<u>109,374</u>	<u>102,436</u>	<u>52,193</u>	<u>140,668</u>
Total Fund Balances	<u>109,374</u>	<u>102,436</u>	<u>52,193</u>	<u>140,668</u>
Total Liabilities and Fund Balances	<u>\$ 111,060</u>	<u>\$ 102,436</u>	<u>\$ 52,193</u>	<u>\$ 140,668</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
\$ 52,637	\$ 4,748	\$ 18,090	\$ 173,536	\$ 2,714,215	\$ 16,838
86				70,376	5,423
<u>\$ 52,723</u>	<u>\$ 4,748</u>	<u>\$ 18,090</u>	<u>\$ 173,536</u>	<u>\$ 2,784,591</u>	<u>\$ 22,261</u>
\$ 1,703	\$	\$	\$ 3,319	\$ 41,194	\$
<u>1,703</u>			<u>3,319</u>	<u>41,194</u>	
<u>51,020</u>	<u>4,748</u>	<u>18,090</u>	<u>170,217</u>	<u>2,743,397</u>	<u>22,261</u>
<u>51,020</u>	<u>4,748</u>	<u>18,090</u>	<u>170,217</u>	<u>2,743,397</u>	<u>22,261</u>
<u>\$ 52,723</u>	<u>\$ 4,748</u>	<u>\$ 18,090</u>	<u>\$ 173,536</u>	<u>\$ 2,784,591</u>	<u>\$ 22,261</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 616,233	\$ 1,708,813	\$ 16,165	\$ 175,143
Taxes receivable, net				
Grants receivable				
Other receivables	4,822	10,975		
Due from component units				
Prepaid items		9,200		
Total Assets	<u>\$ 621,055</u>	<u>\$ 1,728,988</u>	<u>\$ 16,165</u>	<u>\$ 175,143</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 18,348	\$ 41,246	\$	\$
Due to other governments				
Deferred revenues				
Total Liabilities	<u>18,348</u>	<u>41,246</u>		
Fund Balances:				
Interim Fund Balance	<u>602,707</u>	<u>1,687,742</u>	<u>16,165</u>	<u>175,143</u>
Total Fund Balances	<u>602,707</u>	<u>1,687,742</u>	<u>16,165</u>	<u>175,143</u>
Total Liabilities and Fund Balances	<u>\$ 621,055</u>	<u>\$ 1,728,988</u>	<u>\$ 16,165</u>	<u>\$ 175,143</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	\$ 55,596	\$	\$ 5,534	\$ 261,204	\$ 15,844
	22,347	213,969			
	367	18,138		1,538	
		450			
<u>\$ 409,347</u>	<u>\$ 78,310</u>	<u>\$ 232,557</u>	<u>\$ 5,534</u>	<u>\$ 262,742</u>	<u>\$ 15,844</u>
\$	\$ 15,226	\$ 232,557	\$	\$	\$ 1,176
409,347			5,534	262,742	14,668
<u>409,347</u>	<u>15,226</u>	<u>232,557</u>	<u>5,534</u>	<u>262,742</u>	<u>15,844</u>
	63,084				
	<u>63,084</u>				
<u>\$ 409,347</u>	<u>\$ 78,310</u>	<u>\$ 232,557</u>	<u>\$ 5,534</u>	<u>\$ 262,742</u>	<u>\$ 15,844</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 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	\$	\$ 300,525	\$ 960,910	\$ 1,851,040
Taxes receivable, net				
Grants receivable	64,523	413,614		
Other receivables			54,549	199,552
Due from component units				
Prepaid items				
Total Assets	<u>\$ 64,523</u>	<u>\$ 714,139</u>	<u>\$ 1,015,459</u>	<u>\$ 2,050,592</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 64,523	\$ 487,828	\$ 61,491	\$ 361,733
Due to other governments				91,340
Deferred revenues		226,311		1,597,519
Total Liabilities	<u>64,523</u>	<u>714,139</u>	<u>61,491</u>	<u>2,050,592</u>
Fund Balances:				
Interim Fund Balance			953,968	
Total Fund Balances			<u>953,968</u>	
Total Liabilities and Fund Balances	<u>\$ 64,523</u>	<u>\$ 714,139</u>	<u>\$ 1,015,459</u>	<u>\$ 2,050,592</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
\$ 4,220	\$	\$ 65,426,992
		2,159,261
		728,609
		2,404,627
		14,000
		21,315
<u>\$ 4,220</u>	<u>\$</u>	<u>\$ 70,754,804</u>
\$ 1,098	\$	\$ 10,187,048
		91,340
		3,467,324
<u>1,098</u>		<u>13,745,712</u>
<u>3,122</u>		<u>57,009,092</u>
<u>3,122</u>		<u>57,009,092</u>
<u>\$ 4,220</u>	<u>\$</u>	<u>\$ 70,754,804</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 13,374,578
Taxes, sales	6,858,008			
Fees and fines				6,919,985
Intergovernmental		1,465,871	248,396	255,765
Earnings on investments	204,058	46,173	89,736	186,627
Miscellaneous			15,319	534,843
Total Revenues	7,062,066	1,512,044	353,451	21,271,798
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			13,946,700	
Construction and maintenance	2,978,886			21,962,743
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay		93,877	76,359	1,121,447
Total Expenditures	2,978,886	93,877	14,023,059	23,084,190
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,083,180	1,418,167	(13,669,608)	(1,812,392)
Other Financing Sources (Uses)				
Transfers in			14,218,884	
Transfers (out)				
Total Other Financing Sources (Uses)			14,218,884	
Net change in fund balances	4,083,180	1,418,167	549,276	(1,812,392)
Fund Balances, Beginning	17,908,873	3,777,055	374,727	10,803,584
Fund Balances, Ending	\$ 21,992,053	\$ 5,195,222	\$ 924,003	\$ 8,991,192

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 9,552,140	\$	\$	\$	\$	\$
93,603				382,305	68,400
	62,635				144,802
142,309	8,050	43	947	12,112	4,783
184,960			123,855		
<u>9,973,012</u>	<u>70,685</u>	<u>43</u>	<u>124,802</u>	<u>394,417</u>	<u>217,985</u>
				361,926	
7,877,426			31,538		164,444
1,258,818					16,550
<u>9,136,244</u>			<u>31,538</u>	<u>361,926</u>	<u>180,994</u>
836,768	70,685	43	93,264	32,491	36,991
836,768	70,685	43	93,264	32,491	36,991
9,462,031	741,809	4,313	40,257	1,197,098	474,537
<u>\$ 10,298,799</u>	<u>\$ 812,494</u>	<u>\$ 4,356</u>	<u>\$ 133,521</u>	<u>\$ 1,229,589</u>	<u>\$ 511,528</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		9,705		
Intergovernmental				
Earnings on investments	1,288	965	517	
Miscellaneous	56,283		660	14,953
Total Revenues	57,571	10,670	1,177	14,953
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	67,748			
Capital Outlay				
Total Expenditures	67,748			
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,177)	10,670	1,177	14,953
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(10,177)	10,670	1,177	14,953
Fund Balances, Beginning	119,551	91,766	51,016	125,715
Fund Balances, Ending	\$ 109,374	\$ 102,436	\$ 52,193	\$ 140,668

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
\$	\$	\$	\$	\$	\$
13,044				926,585	
17,546					
	47	180	1,964		18,335
					8,036
<u>30,590</u>	<u>47</u>	<u>180</u>	<u>1,964</u>	<u>926,585</u>	<u>26,371</u>
			61,033	484,689	
26,668				4,200	5,083
<u>26,668</u>			<u>61,033</u>	<u>488,889</u>	<u>5,083</u>
3,922	47	180	(59,069)	437,696	21,288
3,922	47	180	(59,069)	437,696	21,288
47,098	4,701	17,910	229,286	2,305,701	973
<u>\$ 51,020</u>	<u>\$ 4,748</u>	<u>\$ 18,090</u>	<u>\$ 170,217</u>	<u>\$ 2,743,397</u>	<u>\$ 22,261</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			1,837	
Intergovernmental		155,492		53,344
Earnings on investments	8,082	17,844		1,679
Miscellaneous	196,373	1,167,918		
Total Revenues	<u>204,455</u>	<u>1,341,254</u>	<u>1,837</u>	<u>55,023</u>
Expenditures				
Current:				
General administration	452,899			
Financial administration				
Administration of justice		77,037		500
Construction and maintenance				
Health and welfare				
Public safety		1,350,147		26,799
Libraries and education				
Capital Outlay		67,421		
Total Expenditures	<u>452,899</u>	<u>1,494,605</u>		<u>27,299</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(248,444)	(153,351)	1,837	27,724
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(248,444)	(153,351)	1,837	27,724
Fund Balances, Beginning	851,151	1,841,093	14,328	147,419
Fund Balances, Ending	<u>\$ 602,707</u>	<u>\$ 1,687,742</u>	<u>\$ 16,165</u>	<u>\$ 175,143</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
\$	\$	\$	\$	\$	\$
	17,131	2,639,976		3,891	65,534
	704			2,575	409
	1,900	23,404			
	19,735	2,663,380		6,466	65,943
				6,466	
	179,320	2,663,380			52,883
					13,060
	179,320	2,663,380		6,466	65,943
	(159,585)				
	100,000				
	100,000				
	(59,585)				
	122,669				
\$	\$ 63,084	\$	\$	\$	\$

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			760,254	2,201,603
Intergovernmental	223,940	2,412,589		3,281,887
Earnings on investments				29,538
Miscellaneous			8,000	12,340
Total Revenues	<u>223,940</u>	<u>2,412,589</u>	<u>768,254</u>	<u>5,525,368</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	223,940	2,412,589	724,157	5,470,498
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				33,100
Total Expenditures	<u>223,940</u>	<u>2,412,589</u>	<u>724,157</u>	<u>5,503,598</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			44,097	21,770
Other Financing Sources (Uses)				
Transfers in				381,317
Transfers (out)				(403,087)
Total Other Financing Sources (Uses)				(21,770)
Net change in fund balances			44,097	
Fund Balances, Beginning			909,871	
Fund Balances, Ending	<u>\$</u>	<u>\$</u>	<u>\$ 953,968</u>	<u>\$</u>

* Unavailable as of issuance of this report.

Special Revenue Funds		
Fort Bend County Historical Commission	East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$		\$ 22,926,718
		6,858,008
		11,377,321
		11,048,799
8		778,973
9,280		2,358,124
9,288		55,347,943
12,052		1,010,673
		5,083
		23,254,681
		32,819,055
		2,874,238
		1,594,273
		67,748
		2,680,632
12,052		64,306,383
(2,764)		(8,958,440)
		14,700,201
		(403,087)
		14,297,114
(2,764)		5,338,674
5,886		51,670,418
\$ 3,122		\$ 57,009,092

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Twelve Months Ended September 30, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 13,098,421	\$ 13,098,421	\$ 13,374,578	\$ 276,157	102.1%
Fees and fines	6,235,000	6,235,000	6,919,985	684,985	111.0%
Intergovernmental	300,000	300,000	255,765	(44,235)	85.3%
Earnings on investments	50,000	50,000	186,627	136,627	373.3%
Miscellaneous	310,000	310,000	534,843	224,843	172.5%
Total Revenues	19,993,421	19,993,421	21,271,797	1,278,376	106.4%
Expenditures					
Current:					
Construction and maintenance	23,699,864	21,831,612	21,575,880	255,732	98.8%
Capital Outlay	1,006,677	986,677	985,174	1,503	99.8%
Total Expenditures	24,706,541	22,818,289	22,561,053	257,235	98.9%
Net change in fund balances- budgetary basis	(4,713,120)	(2,824,868)	(1,289,256)	1,535,611	
Net adjustment to reflect operations in accordance with GAAP (a)			(523,136)		
Fund balances, Beginning	10,803,584	10,803,584	10,803,584		
Fund balances, Ending	\$ 6,090,464	\$ 7,978,716	\$ 8,991,192	\$ 1,535,611	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 21,271,797	\$	\$ 21,271,797
Expenditures	22,561,053	523,136	23,084,189
Net Changes in Fund Balances	(1,289,256)	(523,136)	(1,812,392)
Fund balances, Beginning			10,803,584
Fund balances, Ending			\$ 8,991,192

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Twelve Months Ended September 30, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 9,428,642	\$ 9,428,642	\$ 9,552,140	\$ 123,498	101.3%
Fees and fines	100,000	100,000	93,603	(6,397)	93.6%
Earnings on investments	50,000	50,000	142,309	92,309	284.6%
Miscellaneous	85,000	85,000	184,960	99,960	217.6%
Total Revenues	<u>9,663,642</u>	<u>9,663,642</u>	<u>9,973,012</u>	<u>309,370</u>	<u>103.2%</u>
Expenditures					
Current:					
Construction and maintenance	8,767,816	7,877,816	7,796,908	80,908	99.0%
Capital Outlay	<u>1,041,000</u>	<u>991,000</u>	<u>995,923</u>	<u>(4,923)</u>	<u>100.5%</u>
Total Expenditures	<u>9,808,816</u>	<u>8,868,816</u>	<u>8,792,831</u>	<u>75,985</u>	<u>99.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(145,174)</u>	<u>794,826</u>	<u>1,180,181</u>	<u>385,355</u>	
Other Financing Sources (Uses)					
Transfers out	(1,255,000)				
Total Other Financing Sources (Uses)	<u>(1,255,000)</u>				
Net change in fund balances- budgetary basis	<u>(1,400,174)</u>	<u>794,826</u>	<u>1,180,181</u>	<u>385,355</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(343,413)		
Fund balances, Beginning	<u>9,462,031</u>	<u>9,462,031</u>	<u>9,462,031</u>		
Fund balances, Ending	<u>\$ 8,061,857</u>	<u>\$ 10,256,857</u>	<u>\$ 10,298,799</u>	<u>\$ 385,355</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,973,012	\$	\$ 9,973,012
Expenditures	8,792,831	343,413	9,136,244
Net Changes in Fund Balances	1,180,181	(343,413)	836,768
Fund balances, Beginning			9,462,031
Fund balances, Ending			<u>\$ 10,298,799</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 44,948,638	\$ 44,948,638	\$ 46,202,480	\$ 1,253,842	102.8%
Intergovernmental			649,091	649,091	
Earnings on investments	30,000	30,000	155,114	125,114	517.0%
Miscellaneous			2,094,096	2,094,096	
Total Revenues	<u>44,978,638</u>	<u>44,978,638</u>	<u>49,100,781</u>	<u>4,122,143</u>	<u>109.2%</u>
Expenditures					
Current:					
Principal	21,920,000	21,920,000	21,420,000	500,000	97.7%
Interest and fiscal charges	18,850,363	18,850,363	18,914,423	(64,060)	100.3%
Total Expenditures	<u>40,770,363</u>	<u>40,770,363</u>	<u>40,334,423</u>	<u>435,940</u>	<u>98.9%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,208,275</u>	<u>4,208,275</u>	<u>8,766,358</u>	<u>4,558,083</u>	
Net change in fund balances- budgetary basis	<u>4,208,275</u>	<u>4,208,275</u>	<u>8,766,358</u>	<u>4,558,083</u>	
Fund balances, Beginning	<u>1,086,398</u>	<u>1,086,398</u>	<u>1,086,398</u>		
Fund balances, Ending	<u>\$ 5,294,673</u>	<u>\$ 5,294,673</u>	<u>\$ 9,852,756</u>	<u>\$ 4,558,083</u>	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 8,574,735	\$ 5,696,824	\$ 14,271,559
Due from other funds	5,380,282	829,590	6,209,872
Other receivables	1,072,679	21,860	1,094,539
Total Current Assets	<u>15,027,696</u>	<u>6,548,274</u>	<u>21,575,970</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	613,415		613,415
Total Capital Assets	<u>613,415</u>	<u></u>	<u>613,415</u>
Total Assets	<u>15,641,111</u>	<u>6,548,274</u>	<u>22,189,385</u>
Liabilities			
Current Liabilities:			
Benefits payable	3,677,470	2,921,255	6,598,725
Due to other funds	913,751	251,096	1,164,847
Total Current Liabilities	<u>4,591,221</u>	<u>3,172,351</u>	<u>7,763,572</u>
Total Liabilities	<u>4,591,221</u>	<u>3,172,351</u>	<u>7,763,572</u>
Net Position			
Interim Net Position	11,049,890	3,375,923	14,425,813
Total Net Position	<u>\$ 11,049,890</u>	<u>\$ 3,375,923</u>	<u>\$ 14,425,813</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 44,700,211	\$ 6,556,134	\$ 51,256,345
Total Operating Revenues	<u>44,700,211</u>	<u>6,556,134</u>	<u>51,256,345</u>
Operating Expenses			
Current operations - general administration	1,326,170	1,118,037	2,444,207
Benefits provided	<u>36,777,910</u>	<u>2,600,136</u>	<u>39,378,046</u>
Total Operating Expenses	<u>38,104,080</u>	<u>3,718,173</u>	<u>41,822,253</u>
Operating Income (Loss)	6,596,131	2,837,961	9,434,092
Non-Operating Revenues			
Earnings on investments	<u>25,647</u>		<u>25,647</u>
Total Non-Operating Revenues	<u>25,647</u>		<u>25,647</u>
Change in Net Position	6,621,778	2,837,961	9,459,739
Net Position -Beginning	<u>4,428,112</u>	<u>537,962</u>	<u>4,966,074</u>
Net Position -Ending	<u>\$ 11,049,890</u>	<u>\$ 3,375,923</u>	<u>\$ 14,425,813</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 39,291,143	\$ 5,547,347	\$ 44,838,490
Payment of benefits	(36,027,619)	(3,230,608)	(39,258,227)
Payment of general administration expenses	(1,292,453)	(1,118,037)	(2,410,490)
Net Cash Provided (Used) by Operating Activities	<u>1,971,071</u>	<u>1,198,702</u>	<u>3,169,773</u>
Cash Flows from Investing Activities:			
Interest earned on investments	<u>25,647</u>		<u>25,647</u>
Net Cash Provided by Investing Activities	<u>25,647</u>		<u>25,647</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,996,718	1,198,702	3,195,420
Cash and Cash Equivalents, Beginning of Year	<u>6,578,017</u>	<u>4,498,122</u>	<u>11,076,139</u>
Cash and Cash Equivalents, Ending of Period	<u>\$ 8,574,735</u>	<u>\$ 5,696,824</u>	<u>\$ 14,271,559</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 6,596,131	\$ 2,837,961	\$ 9,434,092
Adjustments to operations:			
Depreciation	33,717		33,717
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	(781,210)	(11,631)	(792,841)
(Increase) Decrease in due from other funds	(4,627,858)	(997,156)	(5,625,014)
Increase (Decrease) in Benefits payable	750,291	(630,472)	119,819
Total adjustments	<u>(4,625,060)</u>	<u>(1,639,259)</u>	<u>(6,264,319)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,971,071</u>	<u>\$ 1,198,702</u>	<u>\$ 3,169,773</u>



STATISTICAL SECTION

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

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

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

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

	Fiscal Year			
	2008	2009	2010	2011
Governmental activities				
Invested in capital assets, net of related debt	\$ 617,510,083	\$ 679,586,900	\$ 714,396,078	\$ 742,381,602
Restricted	19,619,706	28,484,196	27,075,799	34,045,913
Unrestricted	26,704,786	(45,217)	(25,626,789)	(58,294,310)
Interim Net Position				
Total governmental activities net position	<u>\$ 663,834,575</u>	<u>\$ 708,025,879</u>	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>
Primary Government: Total primary government net position	<u>\$ 663,834,575</u>	<u>\$ 708,025,879</u>	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>

Fiscal Year					
2012	2013	2014	2015	2016	Twelve Months Ended 9/30/17
\$ 778,060,953	\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552	\$ 1,359,940,461	\$
25,297,612	26,557,346	33,701,957	45,671,162	51,713,877	
(87,762,987)	(118,726,937)	(173,039,698)	(170,725,099)	(199,645,451)	
					1,257,076,620
<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,257,076,620</u>
<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,257,076,620</u>

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

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

Fiscal Year					Twelve Months Ended 9/30/17
2012	2013	2014	2015	2016	
\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,381,553
8,344,714	8,849,251	9,809,215	9,923,190	10,668,228	11,656,770
88,819,892	94,210,925	96,510,853	97,317,659	106,035,587	119,597,889
46,468,925	50,078,091	57,430,317	80,574,657	78,151,431	126,074,434
30,677,345	34,630,163	34,976,018	36,721,273	43,153,506	47,966,100
1,118,341	1,067,104	1,152,222	1,150,926	1,215,874	1,240,539
54,954,201	55,866,404	58,412,120	63,537,941	64,704,958	72,049,236
2,578,555	2,069,935	3,379,366	4,133,419	4,545,562	5,329,035
15,708,114	16,156,200	17,170,818	17,638,589	18,446,773	19,746,793
15,037,346	15,536,759	14,836,824	14,108,075	14,960,865	16,243,265
					(9,434,093)
<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,851,521</u>
\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,917,236
4,695,710	5,762,439	6,497,643	7,541,956	8,143,353	7,975,576
7,522,930	8,918,247	8,400,556	8,485,619	8,700,278	9,149,980
7,466,798	7,562,523	6,759,102	7,078,136	7,121,643	6,535,129
6,138,679	7,047,993	7,371,859	7,762,002	10,263,992	9,127,498
5,642,978	6,140,083	7,125,686	7,721,948	8,733,631	9,538,599
183,406	175,619	193,631	188,437	158,626	213,030
269,015	279,570	276,634	280,973	288,193	261,257
4,167,626	3,597,784	3,626,019	3,849,997	4,380,173	9,393,115
6,821,433	8,311,676	10,213,349	10,292,737	10,823,506	10,567,329
949,663	293,411	372,129	1,713,376	390,265	614,628
10,899,781	16,191,142	14,782,021	16,106,462	18,361,326	18,966,637
	1,000	200	350	21,586	
6,252,054	4,758,606	3,932,646	4,427,337	3,994,478	3,760,913
104,002	86,260	100,286	346,283	98,583	95,821
438,841	64,483	69,806	104,658	46,068	62,278
	2,052,920	3,500,000			
				89,000	175,000
27,234					
23,872,205	28,068,322	32,683,107	32,920,374	125,334,640	120,203,651
					15,327
	10,965	357,373	64,000	28,000	
				1,403,990	
<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,573,004</u>

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

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

Fiscal Year					
2012	2013	2014	2015	2016	Twelve Months Ended 9/30/17
<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,278,517)</u>
<u><u>\$ (212,398,577)</u></u>	<u><u>\$ (212,994,248)</u></u>	<u><u>\$ (226,270,635)</u></u>	<u><u>\$ (257,595,750)</u></u>	<u><u>\$ (186,863,921)</u></u>	<u><u>\$ (262,278,517)</u></u>
\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,807
1,099,103	2,956,560	4,214,553	5,789,362	6,958,956	6,858,008
2,584,776	963,652	880,712	904,359	1,761,994	3,459,763
<u>6,745,855</u>	<u>5,537,404</u>	<u>4,373,699</u>	<u>7,138,231</u>	<u>7,520,474</u>	<u>8,428,605</u>
<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>	<u>278,573,878</u>	<u>286,591,193</u>	<u>307,335,183</u>
<u><u>\$ 209,643,431</u></u>	<u><u>\$ 216,916,288</u></u>	<u><u>\$ 232,307,606</u></u>	<u><u>\$ 278,573,878</u></u>	<u><u>\$ 286,591,193</u></u>	<u><u>\$ 307,335,183</u></u>
<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 45,056,666</u>
<u><u>\$ (2,755,146)</u></u>	<u><u>\$ 3,922,040</u></u>	<u><u>\$ 6,036,971</u></u>	<u><u>\$ 20,978,128</u></u>	<u><u>\$ 99,727,272</u></u>	<u><u>\$ 45,056,666</u></u>

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

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

Fiscal Year					
2012	2013	2014	2015	2016	Twelve Months Ended 9/30/17
\$	\$	\$	\$	\$	\$
36,826	1,233,591	386,965	359,792	270,023	
246,021	277,783	209,080	217,488	257,923	
24,179,874	22,857,602	22,676,941	14,766,773	8,278,285	
11,563,846	13,037,646	14,251,514	30,590,003	37,882,243	
					60,398,592
<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,592</u>
\$	\$	\$	\$	\$	\$
54,201	10,963	45,408	44,468	28,044	
78,702,294	55,371,174	41,583,667	58,412,209	142,212,451	
	(1,663)	(3,169)	(1,883)	(12,510)	
					143,769,547
<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,769,547</u>

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

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

Fiscal Year					
2012	2013	2014	2015	2016	Twelve Months Ended 9/30/17
\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,033
1,099,103	2,956,559	4,214,553	5,789,362	6,958,956	6,858,008
39,598,440	44,177,263	45,106,533	47,803,283	50,231,963	51,718,306
29,377,233	42,565,592	36,899,095	39,904,787	39,673,097	47,734,683
2,451,577	930,273	848,534	878,980	1,750,631	3,434,857
7,175,498	5,988,682	8,243,270	7,545,715	7,913,682	9,117,385
<u>279,758,358</u>	<u>304,760,708</u>	<u>318,304,292</u>	<u>344,366,239</u>	<u>377,500,730</u>	<u>406,846,272</u>
35,704,861	35,700,575	41,478,910	44,698,720	56,093,978	60,513,092
7,221,313	7,180,608	7,891,034	8,369,921	9,063,587	9,453,118
75,286,042	75,903,798	77,242,153	81,411,531	89,715,917	96,061,130
28,214,027	27,403,230	35,374,943	59,785,401	43,275,592	73,633,263
27,835,260	30,447,359	30,267,231	32,436,431	38,314,627	41,805,248
960,392	883,324	944,039	973,026	1,050,282	1,048,609
45,463,593	44,916,198	46,688,895	53,652,220	54,393,589	58,152,132
1,957,044	1,979,888	2,411,558	3,051,927	3,307,538	3,705,639
13,012,700	13,034,164	13,613,875	14,460,419	15,215,877	15,746,349
44,845,672	57,508,193	40,964,586	28,911,628	61,611,363	66,877,722
13,300,000	15,630,000	16,250,000	16,750,000	18,480,000	21,420,000
15,571,727	16,745,929	15,893,399	14,391,964	15,506,610	18,914,423
541,944	3,650	234,472	1,207,260	1,316,238	599,814
<u>309,914,575</u>	<u>327,336,916</u>	<u>329,255,095</u>	<u>360,100,448</u>	<u>407,345,198</u>	<u>467,930,539</u>
(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	(61,084,267)
13,258,127	11,521,941	11,771,144	13,517,505	13,780,670	19,813,159
(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(19,813,159)
58,220,000			37,365,000	96,640,000	68,358,978
		18,900,000	108,225,000	73,120,000	
			3,944,496	18,416,480	7,965,901
7,326,639		2,202,026	18,114,658	15,739,791	
		(21,065,913)	(126,676,501)	(89,544,194)	
<u>65,546,639</u>	<u></u>	<u>(2,685,887)</u>	<u>40,972,653</u>	<u>114,372,077</u>	<u>76,324,879</u>
<u>\$ 35,390,422</u>	<u>\$ (22,576,208)</u>	<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ 15,240,612</u>
10.89%	12.00%	11.15%	9.40%	9.83%	10.06%