

MONTHLY FINANCIAL REPORT
For One Month Ended October 31, 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

Robert Ed Sturdivant
County Auditor

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September 11, 2018

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

Gentlemen:

The Monthly Unaudited Financial Report for the one month ending October 31, 2017, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

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

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

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

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

Respectfully submitted,

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

Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
October 31, 2017

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 228,177,383	\$ 56,051,786
Investments	22,053,841	34,600,559
Receivables:		
Taxes, net	7,658,380	
Grants	11,698,719	
Fees and fines	27,563,627	
Other	8,118,235	3,508,657
Prepaid items	(3,158)	
Due from primary government		19,860,292
Due from component units	3,324,437	
Capital assets, not being depreciated	499,120,900	
Capital assets, net of accumulated depreciation	1,357,197,926	413,641,064
Total Assets	2,164,910,290	527,662,358
Deferred Outflows of Resources		
Deferred charges - debt refunding	8,587,949	9,020,661
Deferred outflows - pension activities	48,148,552	
Total Deferred Outflows of Resources	56,736,501	9,020,661
Liabilities		
Accounts payable and accrued expenses	54,194,456	
Retainage payable	2,349,320	361,945
Accrued interest payable	1,818,239	1,564,373
Unearned revenues	4,027,659	
Due to primary government		3,324,437
Due to component units	19,860,292	
Due to other governments	638,393	
Long-term Liabilities		
Long-term liabilities due within one-year	28,236,211	6,260,000
Long-term liabilities due in more than one-year	802,409,082	439,163,587
Net pension liability	73,160,316	
Total Liabilities	986,693,968	450,674,342
Deferred Inflows of Resources		
Deferred inflows - pension activities	4,075,462	
Total Deferred Inflows of Resources	4,075,462	
Net Position (Deficit)		
Interim Net Position	1,230,877,361	86,008,677
Total Net Position	\$1,230,877,361	\$ 86,008,677

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2017

Functions/Programs	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Governmental Activities:					
General administration	\$ 7,997,969	\$ 599,886	\$ 82,525	\$	
Financial administration	628,444	803			
Administration of justice	6,735,670	849,561	3,137,442		
Construction and maintenance	7,591,423	34,010	62,646		
Health and welfare	2,419,420	369,613	306,004		
Cooperative services	51,142				
Public safety	4,341,612	753,805	433,613		
Park and recreation	600,300	18,979			
Libraries and education	1,079,710	12,151	4,220		
Capital outlay, interim financial activity	1,991,971				
Internal Service Fund, interim activity	(87,199)				
Interest on long-term debt	86,412				
Total Primary Government	<u>\$ 33,436,874</u>	<u>\$ 2,638,808</u>	<u>\$ 4,026,450</u>	<u>\$</u>	
Component Units					
FBC Surface Water Supply Corporation	\$	\$	\$	\$	
FBC Toll Road Authority	2,700,443				
FB Grand Parkway Toll Road Authority	1,997,764				
FBC Housing Finance Corporation *					
FBC Industrial Development Corporation	19,411				
Total Component Units	<u>\$ 4,717,618</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	

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	
\$ (7,315,558)	\$
(627,641)	
(2,748,667)	
(7,494,767)	
(1,743,803)	
(51,142)	
(3,154,194)	
(581,321)	
(1,063,339)	
(1,991,971)	
87,199	
(86,412)	
<u>(26,771,616)</u>	
	(2,700,443)
	(1,997,764)
	<u>(19,411)</u>
	<u>(4,717,618)</u>
127,932	
325,173	61,857
119,252	
<u>572,357</u>	<u>61,857</u>
(26,199,259)	(4,655,761)
1,257,076,620	90,664,438
<u>\$1,230,877,361</u>	<u>\$ 86,008,677</u>

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

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 34,250,119	\$ 7,234,794	\$ 109,359,885	\$ 63,363,717	\$ 214,208,515
Investments			22,053,841		22,053,841
Taxes receivable, net	5,499,628	451,322		1,707,431	7,658,381
Grants receivable	11,161,069			537,650	11,698,719
Fines and fees receivable	27,563,627				27,563,627
Other receivables	2,983,980	3,114,887	4,389	994,258	7,097,514
Due from other funds	45,994,444	2,094,096		11,769,294	59,857,834
Due from component units	4,887,642			14,000	4,901,642
Prepaid items	(3,158)				(3,158)
Total Assets	\$ 132,337,351	\$ 12,895,099	\$ 131,418,115	\$ 78,386,350	\$ 355,036,915
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 47,605,142	\$	\$	\$	\$ 47,605,142
Accrued payroll	(9,412)				(9,412)
Retainage payable	8,586		2,340,735		2,349,321
Due to other funds	2,094,096		57,480,790	5,796,763	65,371,649
Due to component units	20,032,804		1,404,693		21,437,497
Due to other governments	638,393				638,393
Deferred revenue	761,702	3,114,887			3,876,589
Total Liabilities	71,131,311	3,114,887	61,226,218	5,796,763	141,269,179
Deferred Inflows of Resources					
Unavailable revenue-property taxes	5,499,628	451,322		964,659	6,915,609
Unavailable revenue-other	27,563,627				27,563,627
Total Deferred Inflows of Resources	33,063,255	451,322		964,659	34,479,236
Fund Balances:					
Interim Fund Balance	28,142,785	9,328,890	70,191,897	71,624,928	179,288,500
Total Fund Balances	28,142,785	9,328,890	70,191,897	71,624,928	179,288,500
Total Liabilities and Fund Balances	\$ 132,337,351	\$ 12,895,099	\$ 131,418,115	\$ 78,386,350	\$ 355,036,915

FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS***For the One Month Ended October 31, 2017*

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 98,608	\$ 17,880	\$	\$ 11,445	\$ 127,933
Taxes - Sales					
Fees and fines	2,139,807			499,001	2,638,808
Intergovernmental	803,599			3,208,088	4,011,687
Earnings on investments	95,073	9,201	146,670	71,328	322,272
Miscellaneous	260,820			21,026	281,846
Total Revenues	3,397,907	27,081	146,670	3,810,888	7,382,546
Expenditures					
Current:					
General administration	7,736,791		27,175	41,505	7,805,471
Financial administration	597,074				597,074
Administration of justice	4,761,091			1,473,759	6,234,850
Construction and maintenance	156,257		5,367,439	1,434,756	6,958,452
Health and welfare	1,837,636			420,232	2,257,868
Cooperative services	45,068				45,068
Public safety	4,039,477			38,665	4,078,142
Parks and recreation	364,940		121,877		486,817
Libraries and education	937,124		5,628	1,190	943,942
Capital Outlay	848,077		6,251,436	115,124	7,214,637
Debt Service:					
Principal		506,000			506,000
Interest and fiscal charges		44,946			44,946
Debt issuance costs			41,466		41,466
Total Expenditures	21,323,535	550,946	11,815,021	3,525,231	37,214,733
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,925,628)	(523,865)	(11,668,351)	285,657	(29,832,187)
Other Financing Sources (Uses)					
Transfers in				14,330,178	14,330,178
Transfers (out)	(14,330,178)				(14,330,178)
Bonds issued			4,952,549		4,952,549
Premium on bonds issued					
Total Other Financing Sources (Uses)	(14,330,178)		4,952,549	14,330,178	4,952,549
Net Change in Fund Balances	(32,255,806)	(523,865)	(6,715,802)	14,615,835	(24,879,638)
Fund Balances, Beginning	60,398,591	9,852,755	76,907,699	57,009,093	204,168,138
Fund Balances, Ending	\$ 28,142,785	\$ 9,328,890	\$ 70,191,897	\$ 71,624,928	\$ 179,288,500

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITIONS
PROPRIETARY FUNDS
October 31, 2017

	Governmental Activities Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 13,968,868
Due from other funds	6,675,846
Other receivables	1,020,721
Total Current Assets	<u>21,665,435</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	611,233
Total Capital Assets	<u>611,233</u>
Total Assets	<u>22,276,668</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,598,725
Due to other funds	1,162,031
Total Current Liabilities	<u>7,760,756</u>
Total Liabilities	<u>7,760,756</u>
Net Position	
Interim Net Position	14,515,912
Total Net Position	<u><u>\$ 14,515,912</u></u>

FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND****CHANGES IN NET POSITION****PROPRIETARY FUNDS***For the One Month Ended October 31, 2017*

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 3,628,612
Total Operating Revenues	<u>3,628,612</u>
Operating Expenses	
Current operations - general administration	239,777
Benefits provided	3,301,636
Total Operating Expenses	<u>3,541,413</u>
Operating Income (Loss)	87,199
Non-Operating Revenues	
Earnings on investments	2,899
Total Non-Operating Revenues	<u>2,899</u>
Change in Net Position	90,098
Net Position -Beginning	<u>14,425,814</u>
Net Position -Ending	<u>\$ 14,515,912</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the One Month Ended October 31, 2017

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 3,629,003
Payment of benefits	(3,301,636)
Payment of general administration expenses	(632,958)
Net Cash Provided (Used) by Operating Activities	<u>(305,591)</u>
Cash Flows from Investing Activities	
Interest earned on investments	2,899
Net Cash Provided by Investing Activities	<u>2,899</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(302,692)
Cash and Cash Equivalents, Beginning of Year	<u>14,271,560</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 13,968,868</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 87,199
Adjustments to operations:	
Depreciation	2,182
Change in assets and liabilities:	
(Increase) Decrease in due to other funds	(395,363)
(Increase) Decrease in other receivables	73,818
Increase (Decrease) in due from other funds	(73,427)
Total adjustments	<u>(392,790)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (305,591)</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 39,347,764
Investments	1,002,306
Miscellaneous receivables	<u>172,559</u>
Total Assets	<u><u>\$ 40,522,629</u></u>
Liabilities	
Due to other governments	<u>\$ 40,522,629</u>
Total Liabilities	<u><u>\$ 40,522,629</u></u>



FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF NET POSITION (DEFICIT)

COMPONENT UNITS

October 31, 2017

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,882	\$ 41,273,763	\$ 14,667,623	\$	\$ 102,518	\$ 56,051,786
Investments		31,005,272	3,595,287			34,600,559
Miscellaneous receivables		1,323,888	2,184,769			3,508,657
Due from primary government		19,860,292				19,860,292
Capital assets, net		259,553,935	154,087,129			413,641,064
Total Assets	<u>7,882</u>	<u>353,017,150</u>	<u>174,534,808</u>	<u></u>	<u>102,518</u>	<u>527,662,358</u>
Deferred Outflows of Resources						
Deferred charges - debt refunding		9,020,661				9,020,661
Total Deferred Outflows of Resources		<u>9,020,661</u>	<u></u>	<u></u>	<u></u>	<u>9,020,661</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable			361,945			361,945
Due to primary government			3,323,526		911	3,324,437
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>175,359,174</u>	<u></u>	<u>911</u>	<u>450,674,342</u>
Net Position (Deficit)						
Interim Net Position	7,882	86,723,554	(824,366)		101,607	86,008,677
Total Net Position (Deficit)	<u>\$ 7,882</u>	<u>\$ 86,723,554</u>	<u>\$ (824,366)</u>	<u>\$</u>	<u>\$ 101,607</u>	<u>\$ 86,008,677</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, 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 County Toll Road Authority			
Toll road operations	2,700,443		
Interest on long-term debt			
Total Fort Bend County Toll Road Authority	2,700,443		
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	1,997,764		
Interest on long-term debt			
Total Fort Bend Grand Parkway Toll Road Authority	1,997,764		
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	19,411		
Total Fort Bend County Industrial Development Corporation	19,411		
Total Component Units	\$ 4,717,618	\$	\$

General Revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position

FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	(2,700,443)				(2,700,443)
	(2,700,443)				(2,700,443)
		(1,997,764)			(1,997,764)
		(1,997,764)			(1,997,764)
				(19,411)	(19,411)
				(19,411)	(19,411)
	(2,700,443)	(1,997,764)		(19,411)	(4,717,618)
9	44,135	17,576		137	61,857
9	44,135	17,576		137	61,857
9	(2,656,308)	(1,980,188)		(19,274)	(4,655,761)
7,873	89,379,862	1,155,822		120,881	90,664,438
\$ 7,882	\$ 86,723,554	\$ (824,366)	\$	\$ 101,607	\$ 86,008,677



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, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 229,503,889	\$ 229,503,889	\$ 98,608	\$ (229,405,281)	0.0%
Fees and fines	30,774,003	30,774,003	1,421,453	(29,352,551)	4.6%
Intergovernmental	6,213,140	6,213,140	193,642	(6,019,498)	3.1%
Earnings on investments	1,065,952	1,065,952	95,073	(970,879)	8.9%
Miscellaneous	2,956,120	3,031,120	217,906	(2,813,214)	7.2%
Total Revenues	<u>270,513,104</u>	<u>270,588,104</u>	<u>2,026,681</u>	<u>(268,561,423)</u>	<u>0.7%</u>
Expenditures					
Current:					
General administration	55,908,707	55,900,582	4,628,885	51,271,697	8.3%
Financial administration	9,465,276	9,469,231	596,164	8,873,067	6.3%
Administration of justice	74,427,234	74,427,734	4,585,729	69,842,005	6.2%
Construction and maintenance	3,088,375	3,096,706	156,257	2,940,449	5.0%
Health and welfare	29,527,361	28,797,906	1,383,149	27,414,757	4.8%
Cooperative services	1,150,610	1,157,652	45,068	1,112,584	3.9%
Public safety	49,807,715	49,809,700	2,587,367	47,222,332	5.2%
Parks and recreation	3,395,087	3,422,901	360,432	3,062,469	10.5%
Libraries and education	17,434,480	17,434,480	937,124	16,497,356	5.4%
Capital Outlay	<u>18,344,497</u>	<u>4,054,945</u>	<u>20,884</u>	<u>4,034,061</u>	<u>0.5%</u>
Total Expenditures	<u>262,549,341</u>	<u>247,571,837</u>	<u>15,301,059</u>	<u>232,270,778</u>	<u>6.2%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,963,763</u>	<u>23,016,267</u>	<u>(13,274,379)</u>	<u>(36,290,646)</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(15,793,978)</u>	<u>(15,793,978)</u>	<u>(14,330,178)</u>	<u>1,463,800</u>	
Total Other Financing Sources (Uses)	<u>(15,793,978)</u>	<u>(15,793,978)</u>	<u>(14,330,178)</u>	<u>1,463,800</u>	
Net change in fund balances- budgetary basis	<u>(7,830,215)</u>	<u>7,222,289</u>	<u>(27,604,557)</u>	<u>(34,826,846)</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(4,651,250)</u>		
Fund Balances, Beginning	<u>60,398,591</u>	<u>60,398,591</u>	<u>60,398,591</u>		
Fund Balances, Ending	<u>\$ 52,568,376</u>	<u>\$ 67,620,880</u>	<u>\$ 28,142,785</u>	<u>\$ (34,826,846)</u>	

(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	\$ 2,026,681	\$ 1,371,226	\$ 3,397,907
Expenditures	15,301,059	6,022,476	21,323,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,274,379)	(4,651,250)	(17,925,628)
Transfers in			
Transfers out	(14,330,178)		(14,330,178)
Total Other Financing Sources (Uses)	(14,330,178)		(14,330,178)
Net Changes in Fund Balances	(27,604,557)	(4,651,250)	(32,255,806)
Fund Balances, Beginning			60,398,591
Fund Balances, Ending			<u>\$ 28,142,785</u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

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

FBC ESD 100 Agreement

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

Juvenile Probation

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

Road and Bridge

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

Drainage District

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

Lateral Road

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

County Historical Commission

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

Utility Assistance

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

County Law Library

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

Gus George Law Academy

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Library Donations

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

Probate Court Training

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

Juvenile Alert Program

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

Juvenile Probation Special

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

District Attorney Bad Check Collection Fee

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

Gus George Memorial

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

District Attorney Special Fun Run

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

County Attorney Salary Supplement

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

Records Management - County

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

VIT Interest

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

Elections Contract

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 322, 324, 325, 332, and 335.

County Child Abuse Prevention

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

Law Enforcement Officers Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Child Protective Services

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

Community Development Combined Funds

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

HOPE 3 Implementation and Program Sales

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

CSCD Pre-trial Bond

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

Adult Probation - State Funds

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

Fort Bend County Historical Commission

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

East Fort Bend County Development Authority

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

Internal Service Funds

Employee Benefits

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

Other Self-Funded Insurance

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

Fiduciary Funds

Agency Funds

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

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
October 31, 2017

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 21,267,689	\$ 5,200,829	\$ 2,641,350	\$ 9,922,021
Taxes receivable, net	742,772			695,232
Grants receivable			7,439	
Other receivables			8,025	575,806
Due from other funds			11,769,294	
Due from component units				14,000
Prepaid items				
Total Assets	\$ 22,010,461	\$ 5,200,829	\$ 14,426,108	\$ 11,207,059
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 11,700	\$	\$	\$ 2,365,952
Due to other governments				
Deferred revenues				
Total Liabilities	11,700			2,365,952
Deferred Inflows of Resources				
Unavailable revenue-property taxes				695,232
Total Deferred Inflows of Resources				695,232
Fund Balances:				
Interim Fund Balance	21,998,761	5,200,829	14,426,108	8,145,875
Total Fund Balances	21,998,761	5,200,829	14,426,108	8,145,875
Total Liabilities and Fund Balances	\$ 22,010,461	\$ 5,200,829	\$ 14,426,108	\$ 11,207,059

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 11,903,797 269,427	\$ 876,093	\$ 4,361	\$ 137,731	\$ 1,252,487 33,816	\$ 518,777
<u>\$ 12,173,224</u>	<u>\$ 876,093</u>	<u>\$ 4,361</u>	<u>\$ 137,731</u>	<u>\$ 1,286,303</u>	<u>\$ 518,777</u>
\$ 2,120,911	\$	\$	\$ 6,612	\$ 64,310	\$ 22,129
<u>2,120,911</u>			<u>6,612</u>	<u>64,310</u>	<u>22,129</u>
<u>269,427</u>					
<u>269,427</u>					
<u>9,782,886</u>	<u>876,093</u>	<u>4,361</u>	<u>131,119</u>	<u>1,221,993</u>	<u>496,648</u>
<u>9,782,886</u>	<u>876,093</u>	<u>4,361</u>	<u>131,119</u>	<u>1,221,993</u>	<u>496,648</u>
<u>\$ 12,173,224</u>	<u>\$ 876,093</u>	<u>\$ 4,361</u>	<u>\$ 137,731</u>	<u>\$ 1,286,303</u>	<u>\$ 518,777</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 113,742	\$ 102,554	\$ 52,254	\$ 142,058
Taxes receivable, net				
Grants receivable				
Other receivables		985		
Due from other funds				
Due from component units				
Prepaid items				
Total Assets	<u>\$ 113,742</u>	<u>\$ 103,539</u>	<u>\$ 52,254</u>	<u>\$ 142,058</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 1,209	\$	\$	\$
Due to other governments				
Deferred revenues				
Total Liabilities	<u>1,209</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	112,533	103,539	52,254	142,058
Total Fund Balances	<u>112,533</u>	<u>103,539</u>	<u>52,254</u>	<u>142,058</u>
Total Liabilities and Fund Balances	<u>\$ 113,742</u>	<u>\$ 103,539</u>	<u>\$ 52,254</u>	<u>\$ 142,058</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
\$ 51,764	\$ 4,753	\$ 18,111	\$ 236,741	\$ 2,740,445	\$ 19,915
100				86,212	2,368
<u>\$ 51,864</u>	<u>\$ 4,753</u>	<u>\$ 18,111</u>	<u>\$ 236,741</u>	<u>\$ 2,826,657</u>	<u>\$ 22,283</u>
\$	\$	\$	\$	\$ 18,978	\$
				18,978	
51,864	4,753	18,111	236,741	2,807,679	22,283
51,864	4,753	18,111	236,741	2,807,679	22,283
<u>\$ 51,864</u>	<u>\$ 4,753</u>	<u>\$ 18,111</u>	<u>\$ 236,741</u>	<u>\$ 2,826,657</u>	<u>\$ 22,283</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 609,865	\$ 1,691,897	\$ 16,165	\$ 173,344
Taxes receivable, net				
Grants receivable				
Other receivables		5,220	42	
Due from other funds				
Due from component units				
Prepaid items				
Total Assets	<u>\$ 609,865</u>	<u>\$ 1,697,117</u>	<u>\$ 16,207</u>	<u>\$ 173,344</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 21,841	\$ 77,035	\$	\$
Due to other governments				
Deferred revenues				
Total Liabilities	<u>21,841</u>	<u>77,035</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	588,024	1,620,082	16,207	173,344
Total Fund Balances	<u>588,024</u>	<u>1,620,082</u>	<u>16,207</u>	<u>173,344</u>
Total Liabilities and Fund Balances	<u>\$ 609,865</u>	<u>\$ 1,697,117</u>	<u>\$ 16,207</u>	<u>\$ 173,344</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	\$ 52,165	\$ (207,267)	\$ 5,540	\$ 263,043	\$ 14,685
	21,925 367	228,623			
<u>\$ 409,347</u>	<u>\$ 74,457</u>	<u>\$ 21,356</u>	<u>\$ 5,540</u>	<u>\$ 263,043</u>	<u>\$ 14,685</u>
\$	\$ 21,294	\$ 289,392	\$	\$	\$
<u></u>	<u>21,294</u>	<u>289,392</u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>409,347</u>	<u>53,163</u>	<u>(268,036)</u>	<u>5,540</u>	<u>263,043</u>	<u>14,685</u>
<u>409,347</u>	<u>53,163</u>	<u>(268,036)</u>	<u>5,540</u>	<u>263,043</u>	<u>14,685</u>
<u>\$ 409,347</u>	<u>\$ 74,457</u>	<u>\$ 21,356</u>	<u>\$ 5,540</u>	<u>\$ 263,043</u>	<u>\$ 14,685</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
October 31, 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	\$ (54,935)	\$ 701,367	\$ 936,846	\$ 1,541,056
Taxes receivable, net				
Grants receivable	64,523	215,140		
Other receivables			71,347	209,970
Due from other funds				
Due from component units				
Prepaid items				
Total Assets	<u>\$ 9,588</u>	<u>\$ 916,507</u>	<u>\$ 1,008,193</u>	<u>\$ 1,751,026</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 17,279	\$ 467,048	\$ 29,542	\$ 261,086
Due to other governments				
Deferred revenues				
Total Liabilities	<u>17,279</u>	<u>467,048</u>	<u>29,542</u>	<u>261,086</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	(7,691)	449,459	978,651	1,489,940
Total Fund Balances	<u>(7,691)</u>	<u>449,459</u>	<u>978,651</u>	<u>1,489,940</u>
Total Liabilities and Fund Balances	<u>\$ 9,588</u>	<u>\$ 916,507</u>	<u>\$ 1,008,193</u>	<u>\$ 1,751,026</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
\$ 3,127	\$	\$ 63,363,717
		1,707,431
		537,650
		994,258
		11,769,294
		14,000
<u>\$ 3,127</u>	<u>\$</u>	<u>\$ 78,386,350</u>
\$ 445	\$	\$ 5,796,763
<u>445</u>	<u></u>	<u>5,796,763</u>
		964,659
		964,659
<u>2,682</u>	<u></u>	<u>71,624,928</u>
<u>2,682</u>	<u></u>	<u>71,624,928</u>
<u>\$ 3,127</u>	<u>\$ -</u>	<u>\$ 78,386,350</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, 2017

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 6,567
Fees and fines				96,412
Intergovernmental			11,910	
Earnings on investments	24,258	5,607	4,970	11,838
Miscellaneous			712	2,316
Total Revenues	<u>24,258</u>	<u>5,607</u>	<u>17,592</u>	<u>117,133</u>
Expenditures				
Current:				
General administration				
Administration of justice			845,665	
Construction and maintenance	17,550			915,157
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				47,293
Total Expenditures	<u>17,550</u>		<u>845,665</u>	<u>962,450</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,708	5,607	(828,073)	(845,317)
Other Financing Sources (Uses)				
Transfers in			14,330,178	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>14,330,178</u>	
Net change in fund balances	6,708	5,607	13,502,105	(845,317)
Fund Balances, Beginning	<u>21,992,053</u>	<u>5,195,222</u>	<u>924,003</u>	<u>8,991,192</u>
Fund Balances, Ending	<u>\$ 21,998,761</u>	<u>\$ 5,200,829</u>	<u>\$ 14,426,108</u>	<u>\$ 8,145,875</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 4,878	\$	\$	\$	\$	\$
				33,816	(200)
	62,635				
14,089	964	5	160	1,443	596
			308		
<u>18,967</u>	<u>63,599</u>	<u>5</u>	<u>468</u>	<u>35,259</u>	<u>396</u>
				42,855	
502,049			2,870		15,276
<u>32,831</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>534,880</u>	<u></u>	<u></u>	<u>2,870</u>	<u>42,855</u>	<u>15,276</u>
(515,913)	63,599	5	(2,402)	(7,596)	(14,880)
(515,913)	63,599	5	(2,402)	(7,596)	(14,880)
10,298,799	812,494	4,356	133,521	1,229,589	511,528
<u>\$ 9,782,886</u>	<u>\$ 876,093</u>	<u>\$ 4,361</u>	<u>\$ 131,119</u>	<u>\$ 1,221,993</u>	<u>\$ 496,648</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, 2017

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines		985		
Intergovernmental				
Earnings on investments	129	118	60	
Miscellaneous	4,220		1	1,390
Total Revenues	4,349	1,103	61	1,390
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	1,190			
Capital Outlay				
Total Expenditures	1,190			
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,159	1,103	61	1,390
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	3,159	1,103	61	1,390
Fund Balances, Beginning	109,374	102,436	52,193	140,668
Fund Balances, Ending	\$ 112,533	\$ 103,539	\$ 52,254	\$ 142,058

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
\$ 844	\$	\$	\$	\$ 86,212	\$
	5	21	70,000 265		22
<u>844</u>	<u>5</u>	<u>21</u>	<u>70,265</u>	<u>86,212</u>	<u>22</u>
			3,741	21,930	
			<u>3,741</u>	<u>21,930</u>	
844	5	21	66,524	64,282	22
844	5	21	66,524	64,282	22
51,020	4,748	18,090	170,217	2,743,397	22,261
<u>\$ 51,864</u>	<u>\$ 4,753</u>	<u>\$ 18,111</u>	<u>\$ 236,741</u>	<u>\$ 2,807,679</u>	<u>\$ 22,283</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, 2017

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines			42	
Intergovernmental				
Earnings on investments	706	1,902		201
Miscellaneous		1,250		
Total Revenues	<u>706</u>	<u>3,152</u>	<u>42</u>	<u>201</u>
Expenditures				
Current:				
General administration	15,389			
Administration of justice		14,423		
Construction and maintenance				
Health and welfare				
Public safety		21,389		2,000
Libraries and education				
Capital Outlay		35,000		
Total Expenditures	<u>15,389</u>	<u>70,812</u>		<u>2,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,683)	(67,660)	42	(1,799)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(14,683)	(67,660)	42	(1,799)
Fund Balances, Beginning	602,707	1,687,742	16,165	175,143
Fund Balances, Ending	<u>\$ 588,024</u>	<u>\$ 1,620,082</u>	<u>\$ 16,207</u>	<u>\$ 173,344</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	61	139,344	138	262,742	14,667
			5,402	301	18
409,347	61	139,344	5,540	263,043	14,685
	9,982	407,380			
	9,982	407,380			
409,347	(9,921)	(268,036)	5,540	263,043	14,685
409,347	(9,921)	(268,036)	5,540	263,043	14,685
	63,084				
\$ 409,347	\$ 53,163	\$ (268,036)	\$ 5,540	\$ 263,043	\$ 14,685

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, 2017

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines			71,347	209,543
Intergovernmental		639,923		1,597,520
Earnings on investments				3,447
Miscellaneous			5,000	427
Total Revenues		639,923	76,347	1,810,937
Expenditures				
Current:				
General administration				
Administration of justice	7,691	190,464	51,664	320,997
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	7,691	190,464	51,664	320,997
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,691)	449,459	24,683	1,489,940
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(7,691)	449,459	24,683	1,489,940
Fund Balances, Beginning			953,968	
Fund Balances, Ending	\$ (7,691)	\$ 449,459	\$ 978,651	\$ 1,489,940

* 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
\$		\$ 11,445
		499,001
		3,208,088
4		71,328
		21,026
4		3,810,888
445		41,505
		1,473,759
		1,434,756
		420,232
		38,665
		1,190
		115,124
445		3,525,231
(441)		285,657
		14,330,178
		14,330,178
(441)		14,615,835
3,123		57,009,093
\$ 2,682		\$ 71,624,928

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, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 14,543,628	\$ 14,543,628	\$ 6,567	\$ (14,537,061)	0.0%
Fees and fines	6,746,206	6,746,206	96,412	(6,649,794)	1.4%
Intergovernmental	249,940	249,940		(249,940)	0.0%
Earnings on investments	82,736	82,736	11,838	(70,898)	14.3%
Miscellaneous	346,684	346,684	2,316	(344,368)	0.7%
Total Revenues	21,969,194	21,969,194	117,134	(21,852,060)	0.5%
Expenditures					
Current:					
Construction and maintenance	23,594,909	23,572,909	915,158	22,657,752	3.9%
Capital Outlay	1,029,442	1,051,442	45,999	1,005,443	4.4%
Total Expenditures	24,624,351	24,624,351	961,157	23,663,195	3.9%
Net change in fund balances- budgetary basis	(2,655,157)	(2,655,157)	(844,023)	1,811,134	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,294)		
Fund balances, Beginning	8,991,192	8,991,192	8,991,192		
Fund balances, Ending	\$ 6,336,035	\$ 6,336,035	\$ 8,145,875	\$ 1,811,134	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 117,134	\$	\$ 117,134
Expenditures	961,157	1,294	962,450
Net Changes in Fund Balances	(844,023)	(1,294)	(845,317)
Fund balances, Beginning			8,991,192
Fund balances, Ending			\$ 8,145,875

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, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 10,033,916	\$ 10,033,916	\$ 4,878	\$ (10,029,038)	0.0%
Fees and fines	165,841	165,841		(165,841)	0.0%
Earnings on investments	106,858	106,858	14,089	(92,769)	13.2%
Miscellaneous	143,549	143,549		(143,549)	0.0%
Total Revenues	<u>10,450,164</u>	<u>10,450,164</u>	<u>18,967</u>	<u>(10,431,197)</u>	<u>0.2%</u>
Expenditures					
Current:					
Construction and maintenance	8,621,260	8,621,260	502,049	8,119,211	5.8%
Capital Outlay	<u>1,449,500</u>	<u>1,449,500</u>		<u>1,449,500</u>	<u>0.0%</u>
Total Expenditures	<u>10,070,760</u>	<u>10,070,760</u>	<u>502,049</u>	<u>9,568,711</u>	<u>5.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>379,404</u>	<u>379,404</u>	<u>(483,082)</u>	<u>(862,486)</u>	
Other Financing Sources (Uses)					
Transfers out	(1,030,000)				
Total Other Financing Sources (Uses)	<u>(1,030,000)</u>				
Net change in fund balances- budgetary basis	(650,596)	379,404	(483,082)	(862,486)	
Net adjustment to reflect operations in accordance with GAAP (a)			(32,831)		
Fund balances, Beginning	<u>10,298,799</u>	<u>10,298,799</u>	<u>10,298,799</u>		
Fund balances, Ending	<u>\$ 9,648,203</u>	<u>\$ 10,678,203</u>	<u>\$ 9,782,886</u>	<u>\$ (862,486)</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	\$ 18,967	\$	\$ 18,967
Expenditures	<u>502,049</u>	<u>32,831</u>	<u>534,880</u>
Net Changes in Fund Balances	(483,082)	(32,831)	(515,913)
Fund balances, Beginning			<u>10,298,799</u>
Fund balances, Ending			<u>\$ 9,782,886</u>

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, 2017

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 41,626,015	\$ 41,626,015	\$ 17,880	\$ (41,608,135)	0.0%
Earnings on investments	58,951	58,951	9,201	(49,750)	15.6%
Total Revenues	<u>41,684,966</u>	<u>41,684,966</u>	<u>27,081</u>	<u>(41,657,885)</u>	<u>0.1%</u>
Expenditures					
Current:					
Principal	22,340,000	22,340,000	506,000	21,834,000	2.3%
Interest and fiscal charges	17,928,919	17,928,919	44,946	17,883,973	0.3%
Total Expenditures	<u>40,268,919</u>	<u>40,268,919</u>	<u>550,946</u>	<u>39,717,973</u>	<u>1.4%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,416,047</u>	<u>1,416,047</u>	<u>(523,865)</u>	<u>(1,939,912)</u>	
Net change in fund balances- budgetary basis	1,416,047	1,416,047	(523,865)	(1,939,912)	
Fund balances, Beginning	<u>9,852,755</u>	<u>9,852,755</u>	<u>9,852,755</u>		
Fund balances, Ending	<u>\$ 11,268,802</u>	<u>\$ 11,268,802</u>	<u>\$ 9,328,890</u>	<u>\$ (1,939,912)</u>	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 8,191,824	\$ 5,777,044	\$ 13,968,868
Due from other funds	5,775,645	900,201	6,675,846
Other receivables	998,861	21,860	1,020,721
Total Current Assets	<u>14,966,330</u>	<u>6,699,105</u>	<u>21,665,435</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	611,233		611,233
Total Capital Assets	<u>611,233</u>	<u></u>	<u>611,233</u>
Total Assets	<u>15,577,563</u>	<u>6,699,105</u>	<u>22,276,668</u>
Liabilities			
Current Liabilities:			
Benefits payable	3,677,470	2,921,255	6,598,725
Due to other funds	1,059,885	102,146	1,162,031
Total Current Liabilities	<u>4,737,355</u>	<u>3,023,401</u>	<u>7,760,756</u>
Total Liabilities	<u>4,737,355</u>	<u>3,023,401</u>	<u>7,760,756</u>
Net Position			
Interim Net Position	<u>10,840,208</u>	<u>3,675,704</u>	<u>14,515,912</u>
Total Net Position	<u>\$ 10,840,208</u>	<u>\$ 3,675,704</u>	<u>\$ 14,515,912</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, 2017

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 3,146,509	\$ 482,103	\$ 3,628,612
Total Operating Revenues	<u>3,146,509</u>	<u>482,103</u>	<u>3,628,612</u>
Operating Expenses			
Current operations - general administration	159,766	80,011	239,777
Benefits provided	<u>3,199,325</u>	<u>102,311</u>	<u>3,301,636</u>
Total Operating Expenses	<u>3,359,091</u>	<u>182,322</u>	<u>3,541,413</u>
Operating Income (Loss)	(212,582)	299,781	87,199
Non-Operating Revenues			
Earnings on investments	<u>2,899</u>		<u>2,899</u>
Total Non-Operating Revenues	<u>2,899</u>		<u>2,899</u>
Change in Net Position	(209,683)	299,781	90,098
Net Position -Beginning	<u>11,049,891</u>	<u>3,375,923</u>	<u>14,425,814</u>
Net Position -Ending	<u>\$ 10,840,208</u>	<u>\$ 3,675,704</u>	<u>\$ 14,515,912</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2017

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 3,366,461	\$ 262,542	\$ 3,629,003
Payment of benefits	(3,199,325)	(102,311)	(3,301,636)
Payment of general administration expenses	(552,947)	(80,011)	(632,958)
Net Cash Provided (Used) by Operating Activities	<u>(385,811)</u>	<u>80,220</u>	<u>(305,591)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	<u>2,899</u>		<u>2,899</u>
Net Cash Provided by Investing Activities	<u>2,899</u>		<u>2,899</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(382,912)	80,220	(302,692)
Cash and Cash Equivalents, Beginning of Year	<u>8,574,736</u>	<u>5,696,824</u>	<u>14,271,560</u>
Cash and Cash Equivalents, Ending of Period	<u>\$ 8,191,824</u>	<u>\$ 5,777,044</u>	<u>\$ 13,968,868</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (212,582)	\$ 299,781	\$ 87,199
Adjustments to operations:			
Depreciation	2,182		2,182
Change in assets and liabilities:			
(Increase) Decrease in due to other funds	(395,363)		(395,363)
(Increase) Decrease in other receivables	73,818		73,818
Increase (Decrease) in due from other funds	146,134	(219,561)	(73,427)
Total adjustments	<u>(173,229)</u>	<u>(219,561)</u>	<u>(392,790)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (385,811)</u>	<u>\$ 80,220</u>	<u>\$ (305,591)</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			
	2009	2010	2011	2012
Governmental activities				
Invested in capital assets, net of related debt	\$ 679,586,900	\$ 714,396,078	\$ 742,381,602	\$ 778,060,953
Restricted	28,484,196	27,075,799	34,045,913	25,297,612
Unrestricted	(45,217)	(25,626,789)	(58,294,310)	(87,762,987)
Interim Net Position				
Total governmental activities net position	<u><u>\$ 708,025,879</u></u>	<u><u>\$ 715,845,088</u></u>	<u><u>\$ 718,133,205</u></u>	<u><u>\$ 715,595,578</u></u>
Primary Government:				
Total primary government net position	<u><u>\$ 708,025,879</u></u>	<u><u>\$ 715,845,088</u></u>	<u><u>\$ 718,133,205</u></u>	<u><u>\$ 715,595,578</u></u>

Fiscal Year					
2013	2014	2015	2016	2017	One Month Ended 10/31/17
\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552	\$ 1,359,940,461	\$ 1,414,937,836	\$
26,557,346	33,701,957	45,671,162	51,713,877	69,185,967	
(118,726,937)	(173,039,698)	(170,725,099)	(199,645,451)	(227,177,418)	
					1,230,877,361
<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,256,946,385</u>	<u>\$ 1,230,877,361</u>
<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,256,946,385</u>	<u>\$ 1,230,877,361</u>

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

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

Fiscal Year					One Month Ended
2013	2014	2015	2016	2017	10/31/17
\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 7,997,969
8,849,251	9,809,215	9,923,190	10,668,228	11,263,933	628,444
94,210,925	96,510,853	97,317,659	106,035,587	115,538,871	6,735,670
50,078,091	57,430,317	80,574,657	78,151,431	124,089,221	7,591,423
34,630,163	34,976,018	36,721,273	43,153,506	47,679,907	2,419,420
1,067,104	1,152,222	1,150,926	1,215,874	1,210,100	51,142
55,866,404	58,412,120	63,537,941	64,704,958	69,963,634	4,341,612
2,069,935	3,379,366	4,133,419	4,545,562	5,217,764	600,300
16,156,200	17,170,818	17,638,589	18,446,773	19,285,563	1,079,710
15,536,759	14,836,824	14,108,075	14,960,865	16,192,299	86,412
					1,991,971
					(87,199)
<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 33,436,874</u>
\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 599,886
5,762,439	6,497,643	7,541,956	8,143,353	7,975,576	803
8,918,247	8,400,556	8,485,619	8,700,278	8,566,204	849,561
7,562,523	6,759,102	7,078,136	7,121,643	6,547,329	34,010
7,047,993	7,371,859	7,762,002	10,263,992	9,615,495	369,613
6,140,083	7,125,686	7,721,948	8,733,631	9,538,600	753,805
175,619	193,631	188,437	158,626	145,150	18,979
279,570	276,634	280,973	288,193	261,257	12,151
3,597,784	3,626,019	3,849,997	4,380,173	5,450,961	82,525
8,311,676	10,213,349	10,292,737	10,823,506	10,566,287	3,137,442
293,411	372,129	1,713,376	390,265	4,678,766	62,646
16,191,142	14,782,021	16,106,462	18,361,326	18,966,638	306,004
1,000	200	350	21,586		
4,758,606	3,932,646	4,427,337	3,994,478	3,760,913	433,613
86,260	100,286	346,283	98,583	95,821	
64,483	69,806	104,658	46,068	62,278	4,220
2,052,920	3,500,000				
			89,000	175,000	
28,068,322	32,683,107	32,920,374	125,334,640	120,203,650	
				15,327	
10,965	357,373	64,000	28,000		
			1,403,990		
<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 6,665,258</u>

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

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

Fiscal Year					
2013	2014	2015	2016	2017	One Month Ended 10/31/17
<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (26,771,616)</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>\$ (262,473,273)</u></u>	<u><u>\$ (26,771,616)</u></u>
\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 127,932
2,956,560	4,214,553	5,789,362	6,958,956	6,858,009	
963,652	880,712	904,359	1,761,994	3,460,544	325,173
5,537,404	4,373,699	7,138,231	7,520,474	8,503,412	119,252
<u>216,916,288</u>	<u>232,307,606</u>	<u>278,573,878</u>	<u>286,591,193</u>	<u>307,410,771</u>	<u>572,357</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>\$ 307,410,771</u></u>	<u><u>\$ 572,357</u></u>
\$ 3,922,040	\$ 6,036,971	\$ 20,978,128	\$ 99,727,272	\$ 44,937,498	\$ (26,199,259)
<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>\$ 44,937,498</u></u>	<u><u>\$ (26,199,259)</u></u>

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

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

Fiscal Year					
2013	2014	2015	2016	2017	One Month Ended 10/31/17
\$	\$	\$ 33,063,255	\$	\$	\$
1,233,591	386,965	359,792	270,023	152,920	
277,783	209,080	217,488	257,923	3,736,150	
22,857,602	22,676,941	14,766,773	8,278,285	11,792,299	
13,037,646	14,251,514	30,590,003	37,882,243	44,717,250	
					28,142,785
<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 78,997,311</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 28,142,785</u>
\$	\$	\$	\$	\$	\$
10,963	45,408	44,468	28,044	21,314	
55,371,174	41,583,667	58,412,209	142,212,451	143,745,555	
(1,663)	(3,169)	(1,883)	(12,510)	(127,583)	
					151,145,715
<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 151,145,715</u>

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

	Fiscal Year			
	2009	2010	2011	2012
Revenues				
Taxes, property	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507
Taxes, sales				1,099,103
Fees and fines	34,591,324	35,306,339	37,371,124	39,598,440
Intergovernmental	35,910,436	28,400,145	36,971,987	29,377,233
Earnings on investments	3,509,046	3,744,027	2,798,039	2,451,577
Miscellaneous	8,396,202	7,256,967	6,635,261	7,175,498
Total Revenues	<u>272,965,912</u>	<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>
Expenditures				
Current:				
General administration	38,259,862	40,727,455	42,352,337	35,704,861
Financial administration	7,162,814	6,725,826	7,176,186	7,221,313
Administration of justice	68,150,496	67,310,882	71,839,346	75,286,042
Construction and maintenance	30,896,400	26,775,517	29,542,425	28,214,027
Health and welfare	22,539,945	21,124,782	22,067,744	27,835,260
Cooperative services	1,049,985	933,519	986,392	960,392
Public safety	44,578,722	40,895,974	44,156,502	45,463,593
Parks and recreation	1,815,986	2,231,528	2,263,590	1,957,044
Libraries and education	11,398,561	11,354,804	12,176,637	13,012,700
Capital Outlay	102,627,536	99,931,347	88,927,796	44,845,672
Debt Service:				
Principal	8,305,000	8,100,000	12,590,000	13,300,000
Interest and fiscal charges	12,149,302	16,341,773	15,528,257	15,571,727
Debt Issuance costs	1,176,319	225,979	249,266	541,944
Total Expenditures	<u>350,110,928</u>	<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,575</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)
Other Financing Sources (Uses)				
Transfers in	23,578,390	15,248,368	14,402,786	13,258,127
Transfers (out)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)
Bonds issued	119,910,000			58,220,000
Refunding bonds issued	2,460,000	20,780,000	9,675,000	
Premium on refunding bonds issued	5,241,474			
Issuance of debt	122,676	2,170,147	784,853	7,326,639
Payments to current refunding bond agent	(2,865,000)	(24,600,000)	(10,230,000)	
Tax notes issued				
Total Other Financing Sources (Uses)	<u>124,869,150</u>	<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>
Net Change in Fund Balances	<u>\$ 47,724,134</u>	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>
Debt service as a percentage of noncapital expenditures	8.26%	10.07%	10.78%	10.89%

Fiscal Year					
2013	2014	2015	2016	2017	One Month Ended 10/31/17
\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 127,933
2,956,559	4,214,553	5,789,362	6,958,956	6,858,009	
44,177,263	45,106,533	47,803,283	50,231,963	51,736,504	2,638,808
42,565,592	36,899,095	39,904,787	39,673,097	47,734,683	4,011,687
930,273	848,534	878,980	1,750,631	3,434,897	322,272
5,988,682	8,243,270	7,545,715	7,913,682	9,223,274	281,846
<u>304,760,708</u>	<u>318,304,292</u>	<u>344,366,239</u>	<u>377,500,730</u>	<u>406,970,399</u>	<u>7,382,546</u>
35,700,575	41,478,910	44,698,720	56,093,978	60,669,054	7,805,471
7,180,608	7,891,034	8,369,921	9,063,587	9,451,425	597,074
75,903,798	77,242,153	81,411,531	89,715,917	96,057,172	6,234,850
27,403,230	35,374,943	59,785,401	43,275,592	73,924,220	6,958,452
30,447,359	30,267,231	32,436,431	38,314,627	41,805,244	2,257,868
883,324	944,039	973,026	1,050,282	1,048,609	45,068
44,916,198	46,688,895	53,652,220	54,393,589	58,152,633	4,078,142
1,979,888	2,411,558	3,051,927	3,307,538	3,701,092	486,817
13,034,164	13,613,875	14,460,419	15,215,877	15,889,947	943,942
57,508,193	40,964,586	28,911,628	61,611,363	66,540,199	7,214,637
15,630,000	16,250,000	16,750,000	18,480,000	21,420,000	506,000
16,745,929	15,893,399	14,391,964	15,506,610	18,914,424	44,946
3,650	234,472	1,207,260	1,316,238	599,813	41,466
<u>327,336,916</u>	<u>329,255,095</u>	<u>360,100,448</u>	<u>407,345,198</u>	<u>468,173,832</u>	<u>37,214,733</u>
(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(29,832,187)
11,521,941	11,771,144	13,517,505	13,780,670	19,734,628	14,330,178
(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,330,178)
		37,365,000	96,640,000	64,550,000	4,952,549
	18,900,000	108,225,000	73,120,000		
		3,944,496	18,416,480	7,965,901	
	2,202,026	18,114,658	15,739,791		
	(21,065,913)	(126,676,501)	(89,544,194)		
				3,808,978	
	<u>(2,685,887)</u>	<u>40,972,653</u>	<u>114,372,077</u>	<u>76,324,879</u>	<u>4,952,549</u>
<u>\$ (22,576,208)</u>	<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ 15,121,446</u>	<u>\$ (24,879,638)</u>
12.00%	11.15%	9.40%	9.83%	10.04%	1.84%