

MONTHLY FINANCIAL REPORT
For Nine Months Ended June 30, 2018
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

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County Auditor

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June 18, 2019

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

Gentlemen:

The Monthly Unaudited Financial Report for the nine months ending June 30, 2018, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

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

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

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

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

Respectfully submitted,



Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
June 30, 2018

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 324,941,400	\$ 101,420,604
Investments		10,915,645
Receivables:		
Taxes, net	8,816,059	
Grants	4,206,679	
Fees and fines	27,563,627	
Other	5,960,902	
Prepaid items	32,047	
Due from primary government		834,217
Due from component units	1,454,896	
Capital assets, not being depreciated	451,880,624	40,429,353
Capital assets, net of accumulated depreciation	1,386,059,730	378,263,344
Total Assets	2,210,915,964	531,863,163
Deferred Outflows of Resources		
Deferred charges - debt refunding	8,115,401	9,020,661
Deferred outflows - pension activities	48,148,552	
Total Deferred Outflows of Resources	56,263,953	9,020,661
Liabilities		
Accounts payable and accrued expenses	21,358,091	
Retainage payable	2,671,074	
Accrued interest payable	1,818,239	1,564,373
Unearned revenues	6,082,418	
Due to primary government		1,454,896
Due to component units	834,217	
Due to other governments	321,644	
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	837,044,458	432,903,586
Net pension liability	73,160,316	
Total Liabilities	971,526,668	442,182,855
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	1,291,577,787	98,700,969
Total Net Position	\$ 1,291,577,787	\$ 98,700,969

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 54,146,986	\$ 6,352,459	\$ 3,123,285	\$
Financial administration	7,275,777	7,399,361		
Administration of justice	77,332,256	7,491,276	9,780,190	
Construction and maintenance	85,634,797	4,361,412	221,843	3,441,784
Health and welfare	30,285,424	6,418,832	7,926,314	
Cooperative services	788,593			
Public safety	47,029,126	7,394,857	3,006,393	
Park and recreation	3,808,161	199,908	54,853	
Libraries and education	13,394,296	180,289	64,110	
Capital outlay, interim financial activity	15,606,496			
Internal Service Fund, interim activity	(615,017)			
Interest on long-term debt	11,254,971		211,869	
Total Primary Government	\$ 345,941,866	\$ 39,798,394	\$ 24,388,857	\$ 3,441,784
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	17,405,442	18,825,214		50,403
FB Grand Parkway Toll Road Authority	14,420,551	16,581,784		3,236,000
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	28,911			
Total Component Units	\$ 31,854,904	\$ 35,406,998	\$	\$ 3,286,403

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**

\$ (44,671,242)	\$
123,584	
(60,060,790)	
(77,609,758)	
(15,940,278)	
(788,593)	
(36,627,876)	
(3,553,400)	
(13,149,897)	
(15,606,496)	
615,017	
(11,043,102)	
<u>(278,312,831)</u>	
	1,470,175
	5,397,233
	<u>(28,911)</u>
	<u>6,838,497</u>
296,500,889	
4,942,203	
5,228,733	1,099,369
6,142,173	98,665
<u>312,813,998</u>	<u>1,198,034</u>
34,501,167	8,036,531
<u>1,257,076,620</u>	<u>90,664,438</u>
<u>\$1,291,577,787</u>	<u>\$ 98,700,969</u>

FORT BEND COUNTY, TEXAS

UNAUDITED BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2018

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 120,986,795	\$ 15,885,916	\$ 87,153,519	\$ 84,059,087	\$ 308,085,317
Taxes receivable, net	6,977,021	719,193		1,119,844	8,816,058
Grants receivable	3,899,358			307,322	4,206,680
Fines and fees receivable	27,563,627				27,563,627
Other receivables	2,404,853	3,085,534	14,967	455,547	5,960,901
Due from other funds	6,481,825				6,481,825
Due from component units	1,435,542		7,894	11,460	1,454,896
Prepaid items	30,162			1,885	32,047
Total Assets	<u>\$ 169,779,183</u>	<u>\$ 19,690,643</u>	<u>\$ 87,176,380</u>	<u>\$ 85,955,145</u>	<u>\$ 362,601,351</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 8,857,955	\$	\$	\$	\$ 8,857,955
Accrued payroll	5,901,411				5,901,411
Retainage payable	6,903		2,594,443	69,728	2,671,074
Due to other funds			4,229,571	6,480,298	10,709,869
Due to component units	798,885		35,332		834,217
Due to other governments	321,644				321,644
Deferred revenue	1,013,903	3,016,996			4,030,899
Total Liabilities	<u>16,900,701</u>	<u>3,016,996</u>	<u>6,859,346</u>	<u>6,550,026</u>	<u>33,327,069</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	6,977,021	719,193		1,119,844	8,816,058
Unavailable revenue-other	27,563,627				27,563,627
Total Deferred Inflows of Resources	<u>34,540,648</u>	<u>719,193</u>		<u>1,119,844</u>	<u>36,379,685</u>
Fund Balances:					
Interim Fund Balance	118,337,834	15,954,454	80,317,034	78,285,275	292,894,597
Total Fund Balances	<u>118,337,834</u>	<u>15,954,454</u>	<u>80,317,034</u>	<u>78,285,275</u>	<u>292,894,597</u>
Total Liabilities and Fund Balances	<u>\$ 169,779,183</u>	<u>\$ 19,690,643</u>	<u>\$ 87,176,380</u>	<u>\$ 85,955,145</u>	<u>\$ 362,601,351</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Nine Months Ended June 30, 2018

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes - Property	\$ 230,224,345	\$ 41,743,975	\$	\$ 24,532,569	\$ 296,500,889
Taxes - Sales				4,942,203	4,942,203
Fees and fines	31,763,378			8,035,017	39,798,395
Intergovernmental	15,735,415	211,869	1,155,392	10,500,115	27,602,791
Earnings on investments	2,521,597	249,834	1,315,441	1,103,084	5,189,956
Miscellaneous	3,567,087	523,524	441,151	2,059,145	6,590,907
Total Revenues	<u>283,811,822</u>	<u>42,729,202</u>	<u>2,911,984</u>	<u>51,172,133</u>	<u>380,625,141</u>
Expenditures					
Current:					
General administration	51,516,533		767,328	759,476	53,043,337
Financial administration	6,985,806			9,846	6,995,652
Administration of justice	55,621,381			16,932,594	72,553,975
Construction and maintenance	2,104,077		26,138,454	19,982,158	48,224,689
Health and welfare	27,007,888			1,831,709	28,839,597
Cooperative services	734,543				734,543
Public safety	43,301,349			1,325,493	44,626,842
Parks and recreation	2,509,483		191,496		2,700,979
Libraries and education	12,124,741		26,498	34,020	12,185,259
Capital Outlay	9,556,600		37,305,879	3,430,833	50,293,312
Debt Service:					
Principal		25,931,000			25,931,000
Interest and fiscal charges		10,696,503			10,696,503
Debt issuance costs		36,838	521,630		558,468
Total Expenditures	<u>211,462,401</u>	<u>36,664,341</u>	<u>64,951,285</u>	<u>44,306,129</u>	<u>357,384,156</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>72,349,421</u>	<u>6,064,861</u>	<u>(62,039,301)</u>	<u>6,866,004</u>	<u>23,240,985</u>
Other Financing Sources (Uses)					
Transfers in				14,508,064	14,508,064
Transfers (out)	(14,410,178)			(97,886)	(14,508,064)
Bonds issued		5,270,000	58,467,549		63,737,549
Premium on bonds issued		332,588	6,981,087		7,313,675
Payment to refunded bond escrow agent		(5,565,750)			(5,565,750)
Total Other Financing Sources (Uses)	<u>(14,410,178)</u>	<u>36,838</u>	<u>65,448,636</u>	<u>14,410,178</u>	<u>65,485,474</u>
Net Change in Fund Balances	57,939,243	6,101,699	3,409,335	21,276,182	88,726,459
Fund Balances, Beginning	60,398,591	9,852,755	76,907,699	57,009,093	204,168,138
Fund Balances, Ending	<u>\$ 118,337,834</u>	<u>\$ 15,954,454</u>	<u>\$ 80,317,034</u>	<u>\$ 78,285,275</u>	<u>\$ 292,894,597</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2018

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 16,856,082
Due from other funds	4,257,370
Total Current Assets	<u>21,113,452</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	594,205
Total Capital Assets	<u>594,205</u>
Total Assets	<u>21,707,657</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,598,725
Due to other funds	29,326
Total Current Liabilities	<u>6,628,051</u>
Total Liabilities	<u>6,628,051</u>
Net Position	
Interim Net Position	15,079,606
Total Net Position	<u>\$ 15,079,606</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2018

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 35,816,732
Total Operating Revenues	<u>35,816,732</u>
Operating Expenses	
Current operations - general administration	1,510,296
Benefits provided	33,691,419
Total Operating Expenses	<u>35,201,715</u>
Operating Income (Loss)	615,017
Non-Operating Revenues	
Earnings on investments	38,775
Total Non-Operating Revenues	<u>38,775</u>
Change in Net Position	653,792
Net Position -Beginning	<u>14,425,814</u>
Net Position -Ending	<u>\$ 15,079,606</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2018

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 38,682,621
Payment of benefits	(33,691,419)
Payment of general administration expenses	(2,445,454)
Net Cash Provided (Used) by Operating Activities	<u>2,545,748</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>38,775</u>
Net Cash Provided by Investing Activities	<u>38,775</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,584,523
Cash and Cash Equivalents, Beginning of Year	<u>14,271,559</u>
Cash and Cash Equivalents, End of Period	<u>\$ 16,856,082</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 615,017
Adjustments to operations:	
Depreciation	19,210
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	1,771,349
(Increase) Decrease in other receivables	1,094,540
Increase (Decrease) in due to other funds	(954,368)
Total adjustments	<u>1,930,731</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,545,748</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
June 30, 2018

	<u>Agency Fund</u>
Assets	
Cash and cash equivalents	\$ 49,396,870
Investments	501,287
Miscellaneous receivables	174,780
Total Assets	<u>\$ 50,072,937</u>
Liabilities	
Due to other governments	\$ 50,072,937
Total Liabilities	<u>\$ 50,072,937</u>



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
June 30, 2018

	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	\$ 7,980	\$ 80,888,650	\$ 20,430,646	\$	\$ 93,328	\$101,420,604
Investments		10,915,645				10,915,645
Due from primary government		815,845	18,372			834,217
Capital assets, not being depreciated		35,464,542	4,964,811			40,429,353
Capital assets, net of accumulated depreciation		224,825,787	153,437,557			378,263,344
Total Assets	<u>7,980</u>	<u>352,910,469</u>	<u>178,851,386</u>		<u>93,328</u>	<u>531,863,163</u>
Deferred Outflows of Resources						
Deferred charges - debt refunding		9,020,661				9,020,661
Total Deferred Outflows of Resources		<u>9,020,661</u>				<u>9,020,661</u>
Liabilities and Net Assets						
Liabilities						
Due to primary government		1,094,509	360,387			1,454,896
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		261,828,234	171,075,352			432,903,586
Total Liabilities		<u>270,148,766</u>	<u>172,034,089</u>			<u>442,182,855</u>
Net Position (Deficit)						
Interim Net Position	7,980	91,782,364	6,817,297		93,328	98,700,969
Total Net Position (Deficit)	<u>\$ 7,980</u>	<u>\$ 91,782,364</u>	<u>\$ 6,817,297</u>	<u>\$</u>	<u>\$ 93,328</u>	<u>\$ 98,700,969</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Nine Months Ended June 30, 2018

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend County Toll Road Authority			
Toll road operations	11,603,654	18,825,214	50,403
Interest on long-term debt	5,801,788		
Total Fort Bend County Toll Road Authority	17,405,442	18,825,214	50,403
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	10,830,451	16,581,784	3,236,000
Interest on long-term debt	3,590,100		
Total Fort Bend Grand Parkway Toll Road Authority	14,420,551	16,581,784	3,236,000
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	28,911		
Total Fort Bend County Industrial Development Corporation	28,911		
Total Component Units	\$ 31,854,904	\$ 35,406,998	\$ 3,286,403

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
\$	\$	\$	\$	\$	\$
	7,271,963				7,271,963
	(5,801,788)				(5,801,788)
	1,470,175				1,470,175
		8,987,333			8,987,333
		(3,590,100)			(3,590,100)
		5,397,233			5,397,233
				(28,911)	(28,911)
				(28,911)	(28,911)
	1,470,175	5,397,233		(28,911)	6,838,497
107	880,049	217,855		1,358	1,099,369
	52,278	46,387			98,665
107	932,327	264,242		1,358	1,198,034
107	2,402,502	5,661,475		(27,553)	8,036,531
7,873	89,379,862	1,155,822		120,881	90,664,438
\$ 7,980	\$ 91,782,364	\$ 6,817,297	\$	\$ 93,328	\$ 98,700,969



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 Nine Months Ended June 30, 2018

	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	\$ 230,224,345	\$ 720,456	100.3%
Fees and fines	30,774,003	30,774,003	24,422,830	(6,351,173)	79.4%
Intergovernmental	6,213,140	6,213,140	3,211,105	(3,002,035)	51.7%
Earnings on investments	1,065,952	1,065,952	2,521,597	1,455,645	236.6%
Miscellaneous	2,956,120	2,981,815	2,158,565	(823,250)	72.4%
Total Revenues	<u>270,513,104</u>	<u>270,538,799</u>	<u>262,538,442</u>	<u>(8,000,357)</u>	<u>97.0%</u>
Expenditures					
Current:					
General administration	55,908,707	57,179,726	41,705,516	15,474,210	72.9%
Financial administration	9,465,276	9,401,065	6,982,388	2,418,677	74.3%
Administration of justice	74,427,234	74,026,872	53,375,237	20,651,634	72.1%
Construction and maintenance	3,088,375	3,081,526	1,992,451	1,089,075	64.7%
Health and welfare	29,527,361	26,253,726	18,718,899	7,534,827	71.3%
Cooperative services	1,150,610	1,148,790	734,543	414,247	63.9%
Public safety	49,807,715	49,155,262	33,686,189	15,469,072	68.5%
Parks and recreation	3,395,087	3,425,177	2,388,425	1,036,752	69.7%
Libraries and education	17,434,480	17,279,370	12,022,387	5,256,982	69.6%
Capital Outlay	<u>18,344,497</u>	<u>4,019,054</u>	<u>3,486,821</u>	<u>532,233</u>	<u>86.8%</u>
Total Expenditures	<u>262,549,341</u>	<u>244,970,567</u>	<u>175,092,858</u>	<u>69,877,709</u>	<u>71.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,963,763</u>	<u>25,568,232</u>	<u>87,445,584</u>	<u>61,877,352</u>	
Other Financing Sources (Uses)					
Transfers out	(15,793,978)	(14,514,378)	(14,410,178)	104,200	
Total Other Financing Sources (Uses)	<u>(15,793,978)</u>	<u>(14,514,378)</u>	<u>(14,410,178)</u>	<u>104,200</u>	
Net change in fund balances- budgetary basis	(7,830,215)	11,053,854	73,035,406	61,981,552	
Net adjustment to reflect operations in accordance with GAAP (a)			(15,096,163)		
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>\$ 71,452,445</u>	<u>\$ 118,337,834</u>	<u>\$ 61,981,552</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
	<hr/>	<hr/>	<hr/>
General Fund			
Revenues	\$ 262,538,442	\$ 21,273,380	\$ 283,811,822
Expenditures	175,092,858	36,369,543	211,462,401
Excess (Deficiency) of Revenues Over (Under) Expenditures	87,445,584	(15,096,163)	72,349,421
Transfers out	(14,410,178)		(14,410,178)
Total Other Financing Sources (Uses)	<hr/> (14,410,178)	<hr/>	<hr/> (14,410,178)
Net Changes in Fund Balances	73,035,406	(15,096,163)	57,939,243
Fund Balances, Beginning			60,398,591
Fund Balances, Ending			<hr/> <hr/> \$ 118,337,834



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
June 30, 2018

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 26,644,415	\$ 6,579,141	\$ 7,068,076	\$ 16,034,669
Taxes receivable, net				788,432
Grants receivable			21,805	
Other receivables			6,151	74,046
Due from component units				11,460
Prepaid items				
Total Assets	\$ 26,644,415	\$ 6,579,141	\$ 7,096,032	\$ 16,908,607
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 55,733
Due to other funds	9,892		1,968,801	1,519,749
Total Liabilities	9,892		1,968,801	1,575,482
Deferred Inflows of Resources				
Unavailable revenue-property taxes				788,432
Total Deferred Inflows of Resources				788,432
Fund Balances:				
Interim Fund Balance	26,634,523	6,579,141	5,127,231	14,544,693
Total Fund Balances	26,634,523	6,579,141	5,127,231	14,544,693
Total Liabilities and Fund Balances	\$ 26,644,415	\$ 6,579,141	\$ 7,096,032	\$ 16,908,607

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 13,468,675 331,412	\$ 1,010,237	\$ 4,416	\$ 126,909	\$ 1,250,566	\$ 508,204
				34,630	
<u>\$ 13,800,087</u>	<u>\$ 1,010,237</u>	<u>\$ 4,416</u>	<u>\$ 126,909</u>	<u>\$ 1,285,196</u>	<u>\$ 508,204</u>
\$ 13,995 1,266,388 1,280,383	\$	\$	\$	\$	\$
			1,669	23,994	328
			1,669	23,994	328
331,412					
331,412					
12,188,292 12,188,292	1,010,237 1,010,237	4,416 4,416	125,240 125,240	1,261,202 1,261,202	507,876 507,876
<u>\$ 13,800,087</u>	<u>\$ 1,010,237</u>	<u>\$ 4,416</u>	<u>\$ 126,909</u>	<u>\$ 1,285,196</u>	<u>\$ 508,204</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
June 30, 2018

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 129,544	\$ 110,792	\$ 53,070	\$ 154,341
Taxes receivable, net				
Grants receivable				
Other receivables		924		
Due from component units				
Prepaid items				
Total Assets	\$ 129,544	\$ 111,716	\$ 53,070	\$ 154,341
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	2,237			
Total Liabilities	2,237			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	127,307	111,716	53,070	154,341
Total Fund Balances	127,307	111,716	53,070	154,341
Total Liabilities and Fund Balances	\$ 129,544	\$ 111,716	\$ 53,070	\$ 154,341

Special Revenue Funds

<u>District Attorney Bad Check Collection Fee</u>	<u>Gus George Memorial</u>	<u>District Attorney Special Fun Run</u>	<u>County Attorney Salary Supplement</u>	<u>Records Management- County</u>	<u>VIT Interest</u>
\$ 54,562	\$ 4,812	\$ 18,336	\$ 200,186	\$ 2,960,640	\$ 39,591
50				85,112	
<u>\$ 54,612</u>	<u>\$ 4,812</u>	<u>\$ 18,336</u>	<u>\$ 200,186</u>	<u>\$ 3,045,752</u>	<u>\$ 39,591</u>
\$ 928			\$ 1,686	\$ 10,721	
<u>928</u>			<u>1,686</u>	<u>10,721</u>	
<u>53,684</u>	<u>4,812</u>	<u>18,336</u>	<u>198,500</u>	<u>3,035,031</u>	<u>39,591</u>
<u>53,684</u>	<u>4,812</u>	<u>18,336</u>	<u>198,500</u>	<u>3,035,031</u>	<u>39,591</u>
<u>\$ 54,612</u>	<u>\$ 4,812</u>	<u>\$ 18,336</u>	<u>\$ 200,186</u>	<u>\$ 3,045,752</u>	<u>\$ 39,591</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
June 30, 2018

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 657,033	\$ 2,803,444	\$ 16,718	\$ 200,190
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from component units				
Prepaid items				1,200
Total Assets	<u>\$ 657,033</u>	<u>\$ 2,803,444</u>	<u>\$ 16,718</u>	<u>\$ 201,390</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	15,669	1,020,064		
Total Liabilities	<u>15,669</u>	<u>1,020,064</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	641,364	1,783,380	16,718	201,390
Total Fund Balances	<u>641,364</u>	<u>1,783,380</u>	<u>16,718</u>	<u>201,390</u>
Total Liabilities and Fund Balances	<u>\$ 657,033</u>	<u>\$ 2,803,444</u>	<u>\$ 16,718</u>	<u>\$ 201,390</u>

Special Revenue Funds

<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE 3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>	<u>Local Law Enforcement Block Grants</u>
\$ 409,347	\$ 44,867	\$ (25,168)	\$ 5,609	\$ 279,829	\$ 8,965
	9,253	53,257			
	685				
<u>\$ 409,347</u>	<u>\$ 54,805</u>	<u>\$ 28,089</u>	<u>\$ 5,609</u>	<u>\$ 279,829</u>	<u>\$ 8,965</u>
\$	\$	\$	\$	\$	\$
	1,524	63,117			
	1,524	63,117			
<u>409,347</u>	<u>53,281</u>	<u>(35,028)</u>	<u>5,609</u>	<u>279,829</u>	<u>8,965</u>
<u>409,347</u>	<u>53,281</u>	<u>(35,028)</u>	<u>5,609</u>	<u>279,829</u>	<u>8,965</u>
<u>\$ 409,347</u>	<u>\$ 54,805</u>	<u>\$ 28,089</u>	<u>\$ 5,609</u>	<u>\$ 279,829</u>	<u>\$ 8,965</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
June 30, 2018

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ (78,743)	\$ 294,509	\$ 933,102	\$ 2,082,991
Taxes receivable, net				
Grants receivable	14,579	208,428		
Other receivables			69,832	184,802
Due from component units				
Prepaid items				
Total Assets	<u>\$ (64,164)</u>	<u>\$ 502,937</u>	<u>\$ 1,002,934</u>	<u>\$ 2,267,793</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	13,319	322,813	24,228	213,171
Total Liabilities	<u>13,319</u>	<u>322,813</u>	<u>24,228</u>	<u>213,171</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	(77,483)	180,124	978,706	2,054,622
Total Fund Balances	<u>(77,483)</u>	<u>180,124</u>	<u>978,706</u>	<u>2,054,622</u>
Total Liabilities and Fund Balances	<u>\$ (64,164)</u>	<u>\$ 502,937</u>	<u>\$ 1,002,934</u>	<u>\$ 2,267,793</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
\$ 5,212	\$	\$ 84,059,087
		1,119,844
		307,322
		455,547
		11,460
		1,885
<u>\$ 5,212</u>	<u>\$</u>	<u>\$ 85,955,145</u>
		\$ 69,728
		6,480,298
		<u>6,550,026</u>
		1,119,844
		1,119,844
<u>5,212</u>	<u></u>	<u>78,285,275</u>
<u>5,212</u>	<u></u>	<u>78,285,275</u>
<u>\$ 5,212</u>	<u>\$</u>	<u>\$ 85,955,145</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the Nine Months Ended June 30, 2018

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 14,583,119
Taxes, sales	4,942,203			
Fees and fines				4,536,061
Intergovernmental		1,306,511	118,698	11,460
Earnings on investments	323,882	77,408	99,540	252,630
Miscellaneous			10,637	200,333
Total Revenues	<u>5,266,085</u>	<u>1,383,919</u>	<u>228,875</u>	<u>19,583,603</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			10,208,435	
Construction and maintenance	623,615			12,602,861
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			147,390	1,427,241
Total Expenditures	<u>623,615</u>		<u>10,355,825</u>	<u>14,030,102</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,642,470	1,383,919	(10,126,950)	5,553,501
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	4,642,470	1,383,919	4,203,228	5,553,501
Fund Balances, Beginning	21,992,053	5,195,222	924,003	8,991,192
Fund Balances, Ending	<u>\$ 26,634,523</u>	<u>\$ 6,579,141</u>	<u>\$ 5,127,231</u>	<u>\$ 14,544,693</u>

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 9,949,450	\$	\$	\$	\$	\$
113,552				301,108	28,570
197,991	185,145	60	1,790	16,801	49,067
197,257	12,598		17,819	431	6,987
<u>10,458,250</u>	<u>197,743</u>	<u>60</u>	<u>19,609</u>	<u>318,340</u>	<u>84,624</u>
6,755,682				286,727	
1,813,075			27,890		88,276
<u>8,568,757</u>			<u>27,890</u>	<u>286,727</u>	<u>88,276</u>
1,889,493	197,743	60	(8,281)	31,613	(3,652)
1,889,493	197,743	60	(8,281)	31,613	(3,652)
10,298,799	812,494	4,356	133,521	1,229,589	511,528
<u>\$ 12,188,292</u>	<u>\$ 1,010,237</u>	<u>\$ 4,416</u>	<u>\$ 125,240</u>	<u>\$ 1,261,202</u>	<u>\$ 507,876</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Nine Months Ended June 30, 2018

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		7,841		
Intergovernmental				
Earnings on investments	1,726	1,439	711	
Miscellaneous	59,354		166	13,673
Total Revenues	61,080	9,280	877	13,673
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	34,020			
Capital Outlay	9,127			
Total Expenditures	43,147			
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,933	9,280	877	13,673
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	17,933	9,280	877	13,673
Fund Balances, Beginning	109,374	102,436	52,193	140,668
Fund Balances, Ending	\$ 127,307	\$ 111,716	\$ 53,070	\$ 154,341

Special Revenue Funds

<u>District Attorney Bad Check Collection Fee</u>	<u>Gus George Memorial</u>	<u>District Attorney Special Fun Run</u>	<u>County Attorney Salary Supplement</u>	<u>Records Management- County</u>	<u>VIT Interest</u>
\$	\$	\$	\$	\$	\$
5,859				711,248	
7,466			70,000		
	64	246	2,954		22,356
278					4,820
<u>13,603</u>	<u>64</u>	<u>246</u>	<u>72,954</u>	<u>711,248</u>	<u>27,176</u>
			44,671	419,614	
10,939					9,846
<u>10,939</u>	<u></u>	<u></u>	<u>44,671</u>	<u>419,614</u>	<u>9,846</u>
2,664	64	246	28,283	291,634	17,330
2,664	64	246	28,283	291,634	17,330
51,020	4,748	18,090	170,217	2,743,397	22,261
<u>\$ 53,684</u>	<u>\$ 4,812</u>	<u>\$ 18,336</u>	<u>\$ 198,500</u>	<u>\$ 3,035,031</u>	<u>\$ 39,591</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Nine Months Ended June 30, 2018

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			553	
Intergovernmental		162,141		56,742
Earnings on investments	8,221	27,371		2,629
Miscellaneous	322,685	1,208,364		500
Total Revenues	330,906	1,397,876	553	59,871
Expenditures				
Current:				
General administration	292,249			
Financial administration				
Administration of justice		65,185		5,345
Construction and maintenance				
Health and welfare				
Public safety		1,203,053		28,279
Libraries and education				
Capital Outlay		34,000		
Total Expenditures	292,249	1,302,238		33,624
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,657	95,638	553	26,247
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	38,657	95,638	553	26,247
Fund Balances, Beginning	602,707	1,687,742	16,165	175,143
Fund Balances, Ending	\$ 641,364	\$ 1,783,380	\$ 16,718	\$ 201,390

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	9,643	1,673,891		276,166	14,667
	379		207	3,663	183
	75		5,402		
<u>409,347</u>	<u>10,097</u>	<u>1,673,891</u>	<u>5,609</u>	<u>279,829</u>	<u>14,850</u>
	94,900	1,708,919			5,885
	<u>94,900</u>	<u>1,708,919</u>			<u>5,885</u>
409,347	(84,803)	(35,028)	5,609	279,829	8,965
	75,000				
	<u>75,000</u>				
409,347	(9,803)	(35,028)	5,609	279,829	8,965
	63,084				
<u>\$ 409,347</u>	<u>\$ 53,281</u>	<u>\$ (35,028)</u>	<u>\$ 5,609</u>	<u>\$ 279,829</u>	<u>\$ 8,965</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Nine Months Ended June 30, 2018

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			599,356	1,730,869
Intergovernmental		2,111,875		4,037,296
Earnings on investments				41,217
Miscellaneous			8,000	9,351
Total Revenues		2,111,875	607,356	5,818,733
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	77,483	1,931,751	582,618	3,764,111
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	77,483	1,931,751	582,618	3,764,111
Excess (Deficiency) of Revenues Over (Under) Expenditures	(77,483)	180,124	24,738	2,054,622
Other Financing Sources (Uses)				
Transfers in				97,886
Transfers (out)				(97,886)
Total Other Financing Sources (Uses)				
Net change in fund balances	(77,483)	180,124	24,738	2,054,622
Fund Balances, Beginning			953,968	
Fund Balances, Ending	\$ (77,483)	\$ 180,124	\$ 978,706	\$ 2,054,622

* 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
\$		\$ 24,532,569
		4,942,203
		8,035,017
		10,500,115
31		1,103,084
		2,059,145
<u>31</u>		<u>51,172,133</u>
2,942		759,476
		9,846
		16,932,594
		19,982,158
		1,831,709
		1,325,493
		34,020
		3,430,833
<u>2,942</u>		<u>44,306,129</u>
(2,911)		6,866,004
5,000		14,508,064
		(97,886)
<u>5,000</u>		<u>14,410,178</u>
2,089		21,276,182
3,123		57,009,093
<u>\$ 5,212</u>		<u>\$ 78,285,275</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Nine Months Ended June 30, 2018

	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	\$ 14,583,119	\$ 39,491	100.3%
Fees and fines	6,746,206	6,746,206	4,536,061	(2,210,145)	67.2%
Intergovernmental	249,940	249,940	11,460	(238,480)	4.6%
Earnings on investments	82,736	82,736	252,630	169,894	305.3%
Miscellaneous	346,684	346,684	200,333	(146,352)	57.8%
Total Revenues	21,969,194	21,969,194	19,583,603	(2,385,591)	89.1%
Expenditures					
Current:					
Construction and maintenance	23,594,909	23,572,909	12,602,861	10,970,048	53.5%
Capital Outlay	1,029,442	1,051,442	833,124	218,318	79.2%
Total Expenditures	24,624,351	24,624,351	13,435,985	11,188,366	54.6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,655,157)	(2,655,157)	6,147,618	8,802,775	
Other Financing Sources (Uses)					
Transfers in					
Transfers out					
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	(2,655,157)	(2,655,157)	6,147,618	8,802,775	
Net adjustment to reflect operations in accordance with GAAP (a)			(594,117)		
Fund balances, Beginning	8,991,192	8,991,192	8,991,192		
Fund balances, Ending	\$ 6,336,035	\$ 6,336,035	\$ 14,544,692	\$ 8,802,775	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 19,583,603	\$	\$ 19,583,603
Expenditures	13,435,985	594,117	14,030,102
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,147,618	(594,117)	5,553,501
Net Changes in Fund Balances	6,147,618	(594,117)	5,553,501
Fund balances, Beginning			8,991,192
Fund balances, Ending			\$ 14,544,693

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Nine Months Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 10,033,916	\$ 10,033,916	\$ 9,949,450	\$ (84,466)	99.2%
Fees and fines	165,841	165,841	113,552	(52,289)	68.5%
Earnings on investments	106,858	106,858	197,991	91,133	185.3%
Miscellaneous	143,549	143,549	197,257	53,708	137.4%
Total Revenues	<u>10,450,164</u>	<u>10,450,164</u>	<u>10,458,250</u>	<u>8,086</u>	<u>100.1%</u>
Expenditures					
Current:					
Construction and maintenance	8,621,260	8,406,860	5,591,782	2,815,078	66.5%
Capital Outlay	<u>1,449,500</u>	<u>1,663,900</u>	<u>1,411,541</u>	<u>252,359</u>	<u>84.8%</u>
Total Expenditures	<u>10,070,760</u>	<u>10,070,760</u>	<u>7,003,323</u>	<u>3,067,437</u>	<u>69.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>379,404</u>	<u>379,404</u>	<u>3,454,927</u>	<u>3,075,523</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(1,030,000)</u>				
Total Other Financing Sources (Uses)	<u>(1,030,000)</u>				
Net change in fund balances- budgetary basis	(650,596)	379,404	3,454,927	3,075,523	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,565,434)		
Fund balances, Beginning	10,298,799	10,298,799	10,298,799		
Fund balances, Ending	<u>\$ 9,648,203</u>	<u>\$ 10,678,203</u>	<u>\$ 12,188,292</u>	<u>\$ 3,075,523</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 10,458,250	\$	\$ 10,458,250
Expenditures	7,003,323	1,565,434	8,568,757
Net Changes in Fund Balances	3,454,927	(1,565,434)	1,889,493
Fund balances, Beginning			10,298,799
Fund balances, Ending			<u>\$ 12,188,292</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Nine Months Ended June 30, 2018

	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	\$ 41,743,975	\$ 117,960	100.3%
Intergovernmental			211,869	211,869	
Earnings on investments	58,951	58,951	249,834	190,883	423.8%
Miscellaneous			523,524	523,524	
Total Revenues	41,684,966	41,684,966	42,729,202	1,044,235	102.5%
Expenditures					
Current:					
Principal	22,340,000	22,340,000	25,931,000	(3,591,000)	116.1%
Interest and fiscal charges	17,928,919	17,928,919	10,696,503	7,232,416	59.7%
Debt issuance costs			36,838	(36,838)	
Total Expenditures	40,268,919	40,268,919	36,664,341	3,604,578	91.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,416,047	1,416,047	6,064,861	4,648,813	
Other Financing Sources (Uses)					
Issuance of Bonds			5,602,588	5,602,588	
Payment to refunded bond escrow agent			(5,565,750)	(5,565,750)	
Total Other Financing Sources (Uses)			36,838	36,838	
Net change in fund balances- budgetary basis	1,416,047	1,416,047	6,101,699	4,685,651	
Fund balances, Beginning	9,852,755	9,852,755	9,852,755		
Fund balances, Ending	\$ 11,268,802	\$ 11,268,802	\$ 15,954,454	\$ 4,685,651	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
June 30, 2018

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 10,532,395	\$ 6,323,687	\$ 16,856,082
Due from other funds	3,608,933	648,437	4,257,370
Total Current Assets	<u>14,141,328</u>	<u>6,972,124</u>	<u>21,113,452</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	594,205		594,205
Total Capital Assets	<u>594,205</u>		<u>594,205</u>
Total Assets	<u>14,735,533</u>	<u>6,972,124</u>	<u>21,707,657</u>
Liabilities			
Current Liabilities:			
Benefits payable	3,677,470	2,921,255	6,598,725
Due to other funds		29,326	29,326
Total Current Liabilities	<u>3,677,470</u>	<u>2,950,581</u>	<u>6,628,051</u>
Total Liabilities	<u>3,677,470</u>	<u>2,950,581</u>	<u>6,628,051</u>
Net Position			
Interim Net Position	11,058,063	4,021,543	15,079,606
Total Net Position	<u>\$ 11,058,063</u>	<u>\$ 4,021,543</u>	<u>\$ 15,079,606</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2018

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 30,771,315	\$ 5,045,417	\$ 35,816,732
Total Operating Revenues	<u>30,771,315</u>	<u>5,045,417</u>	<u>35,816,732</u>
Operating Expenses			
Current operations - general administration	764,899	745,397	1,510,296
Benefits provided	30,037,019	3,654,400	33,691,419
Total Operating Expenses	<u>30,801,918</u>	<u>4,399,797</u>	<u>35,201,715</u>
Operating Income (Loss)	(30,603)	645,620	615,017
Non-Operating Revenues			
Earnings on investments	<u>38,775</u>		<u>38,775</u>
Total Non-Operating Revenues	<u>38,775</u>		<u>38,775</u>
Change in Net Position	8,172	645,620	653,792
Net Position -Beginning	<u>11,049,891</u>	<u>3,375,923</u>	<u>14,425,814</u>
Net Position -Ending	<u>\$ 11,058,063</u>	<u>\$ 4,021,543</u>	<u>\$ 15,079,606</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2018

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 33,615,344	\$ 5,067,277	\$ 38,682,621
Payment of benefits	(30,037,019)	(3,654,400)	(33,691,419)
Payment of general administration expenses	(1,659,440)	(786,014)	(2,445,454)
Net Cash Provided (Used) by Operating Activities	<u>1,918,885</u>	<u>626,863</u>	<u>2,545,748</u>
Cash Flows from Investing Activities:			
Interest earned on investments	38,775		38,775
Net Cash Provided by Investing Activities	<u>38,775</u>		<u>38,775</u>
Net Increase (Decrease) in Cash and Cash Equivalents			
	1,957,660	626,863	2,584,523
Cash and Cash Equivalents, Beginning of Year			
	<u>8,574,735</u>	<u>5,696,824</u>	<u>14,271,559</u>
Cash and Cash Equivalents, Ending of Period			
	<u>\$ 10,532,395</u>	<u>\$ 6,323,687</u>	<u>\$ 16,856,082</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (30,603)	\$ 645,620	\$ 615,017
Adjustments to operations:			
Depreciation	19,210		19,210
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	1,771,349		1,771,349
(Increase) Decrease in other receivables	1,072,680	21,860	1,094,540
Increase (Decrease) in due to other funds	(913,751)	(40,617)	(954,368)
Total adjustments	<u>1,949,488</u>	<u>(18,757)</u>	<u>1,930,731</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,918,885</u>	<u>\$ 626,863</u>	<u>\$ 2,545,748</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 -
ACCURAL 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	Nine Months Ended 6/30/18
\$ 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)	
					1,291,577,787
<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>\$ 1,291,577,787</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>\$ 1,291,577,787</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
Interest on long-term debt				
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			
Total governmental activities program revenues	\$ 133,013,440	\$ 88,828,287	\$ 98,386,590	\$ 93,011,110

Fiscal Year					Nine Months
2013	2014	2015	2016	2017	Ended 6/30/18
\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 54,146,986
8,849,251	9,809,215	9,923,190	10,668,228	11,263,933	7,275,777
94,210,925	96,510,853	97,317,659	106,035,587	115,538,871	77,332,256
50,078,091	57,430,317	80,574,657	78,151,431	124,089,221	85,634,797
34,630,163	34,976,018	36,721,273	43,153,506	47,679,907	30,285,424
1,067,104	1,152,222	1,150,926	1,215,874	1,210,100	788,593
55,866,404	58,412,120	63,537,941	64,704,958	69,963,634	47,029,126
2,069,935	3,379,366	4,133,419	4,545,562	5,217,764	3,808,161
16,156,200	17,170,818	17,638,589	18,446,773	19,285,563	13,394,296
15,536,759	14,836,824	14,108,075	14,960,865	16,192,299	11,254,971
					15,606,496
					(615,017)
<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>\$ 345,941,866</u>
\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 6,352,459
5,762,439	6,497,643	7,541,956	8,143,353	7,975,576	7,399,361
8,918,247	8,400,556	8,485,619	8,700,278	8,566,204	7,491,276
7,562,523	6,759,102	7,078,136	7,121,643	6,547,329	4,361,412
7,047,993	7,371,859	7,762,002	10,263,992	9,615,495	6,418,832
6,140,083	7,125,686	7,721,948	8,733,631	9,538,600	7,394,857
175,619	193,631	188,437	158,626	145,150	199,908
279,570	276,634	280,973	288,193	261,257	180,289
3,597,784	3,626,019	3,849,997	4,380,173	5,450,961	3,123,285
8,311,676	10,213,349	10,292,737	10,823,506	10,566,287	9,780,190
293,411	372,129	1,713,376	390,265	4,678,766	221,843
16,191,142	14,782,021	16,106,462	18,361,326	18,966,638	7,926,314
1,000	200	350	21,586		
4,758,606	3,932,646	4,427,337	3,994,478	3,760,913	3,006,393
86,260	100,286	346,283	98,583	95,821	54,853
64,483	69,806	104,658	46,068	62,278	64,110
					211,869
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	3,441,784
				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>\$ 67,629,035</u>

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

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

Fiscal Year					
2013	2014	2015	2016	2017	Nine Months Ended 6/30/18
<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>\$ (278,312,831)</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>\$ (278,312,831)</u></u>
\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 296,500,889
2,956,560	4,214,553	5,789,362	6,958,956	6,858,009	4,942,203
963,652	880,712	904,359	1,761,994	3,460,544	5,228,733
5,537,404	4,373,699	7,138,231	7,520,474	8,503,412	6,142,173
<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>312,813,998</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>\$ 312,813,998</u></u>
<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ 34,501,167</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>\$ 44,937,498</u></u>	<u><u>\$ 34,501,167</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	Nine Months Ended 6/30/18
\$	\$	\$ 34,540,648	\$	\$	\$
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	
					118,337,834
<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 80,474,704</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 118,337,834</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)	
					174,556,763
<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>\$ 174,556,763</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	Nine Months Ended 6/30/18
\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 296,500,889
2,956,559	4,214,553	5,789,362	6,958,956	6,858,009	4,942,203
44,177,263	45,106,533	47,803,283	50,231,963	51,736,504	39,798,395
42,565,592	36,899,095	39,904,787	39,673,097	47,734,683	27,602,791
930,273	848,534	878,980	1,750,631	3,434,897	5,189,956
5,988,682	8,243,270	7,545,715	7,913,682	9,223,274	6,590,907
<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>380,625,141</u>
35,700,575	41,478,910	44,698,720	56,093,978	60,669,054	53,043,337
7,180,608	7,891,034	8,369,921	9,063,587	9,451,425	6,995,652
75,903,798	77,242,153	81,411,531	89,715,917	96,057,172	72,553,975
27,403,230	35,374,943	59,785,401	43,275,592	73,924,220	48,224,689
30,447,359	30,267,231	32,436,431	38,314,627	41,805,244	28,839,597
883,324	944,039	973,026	1,050,282	1,048,609	734,543
44,916,198	46,688,895	53,652,220	54,393,589	58,152,633	44,626,842
1,979,888	2,411,558	3,051,927	3,307,538	3,701,092	2,700,979
13,034,164	13,613,875	14,460,419	15,215,877	15,889,947	12,185,259
57,508,193	40,964,586	28,911,628	61,611,363	66,540,199	50,293,312
15,630,000	16,250,000	16,750,000	18,480,000	21,420,000	25,931,000
16,745,929	15,893,399	14,391,964	15,506,610	18,914,424	10,696,503
3,650	234,472	1,207,260	1,316,238	599,813	558,468
<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>357,384,156</u>
(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	23,240,985
11,521,941	11,771,144	13,517,505	13,780,670	19,734,628	14,508,064
(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,508,064)
		37,365,000	96,640,000	64,550,000	63,737,549
	18,900,000	108,225,000	73,120,000		
		3,944,496	18,416,480	7,965,901	7,313,675
	2,202,026	18,114,658	15,739,791		
	(21,065,913)	(126,676,501)	(89,544,194)		(5,565,750)
				3,808,978	
	<u>(2,685,887)</u>	<u>40,972,653</u>	<u>114,372,077</u>	<u>76,324,879</u>	<u>65,485,474</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>\$ 88,726,459</u>
12.00%	11.15%	9.40%	9.83%	10.04%	11.93%