

**MONTHLY FINANCIAL REPORT**  
**For Twelve Months Ended September 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

**Robert Ed Sturdivant**  
County Auditor

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June 19, 2019

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

Gentlemen:

The Monthly Unaudited Financial Report for the twelve months ending September 30, 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**  
**September 30, 2018**

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 221,636,511	\$ 94,921,039
Investments		10,915,833
Receivables:		
Taxes, net	8,697,570	
Grants	8,399,766	
Fees and fines	33,737,102	
Other	10,218,020	10,495,248
Prepaid items	84,720	
Due from primary government		
Due from component units	1,192,676	3,129,704
Capital assets, not being depreciated	490,496,851	45,437,813
Capital assets, net of accumulated depreciation	1,450,487,292	376,445,400
<b>Total Assets</b>	<b>2,224,950,508</b>	<b>541,345,037</b>
<b>Deferred Outflows of Resources</b>		
Deferred charges - debt refunding	7,543,691	8,410,813
Deferred outflows - pension activities	20,283,680	
<b>Total Deferred Outflows of Resources</b>	<b>27,827,371</b>	<b>8,410,813</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	41,385,119	
Retainage payable	3,356,909	739
Accrued interest payable	1,919,136	1,541,208
Unearned revenues	7,110,586	
Due to primary government		1,192,676
Due to component units		3,129,704
Due to other governments	594,281	
<b>Long-term Liabilities</b>		
Long-term liabilities due within one-year	28,236,211	6,260,000
Long-term liabilities due in more than one-year	960,626,047	430,819,693
Net pension liability	41,371,805	
<b>Total Liabilities</b>	<b>1,084,600,094</b>	<b>442,944,020</b>
<b>Deferred Inflows of Resources</b>		
Deferred inflows - pension activities	47,719,570	
<b>Total Deferred Inflows of Resources</b>	<b>47,719,570</b>	
<b>Net Position (Deficit)</b>		
Interim Net Position	1,120,458,215	106,811,830
<b>Total Net Position</b>	<b>\$ 1,120,458,215</b>	<b>\$ 106,811,830</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Twelve Months Ended September 30, 2018*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 73,387,843	\$ 9,182,004	\$ 4,283,568	\$
Financial administration	10,914,676	8,421,652		
Administration of justice	117,801,346	10,028,222	8,920,204	
Construction and maintenance	157,778,700	7,164,117	233,516	97,638,160
Health and welfare	49,448,801	15,241,133	19,031,432	
Cooperative services	1,189,179			
Public safety	71,508,105	10,308,635	5,118,910	
Park and recreation	4,210,050	277,859	104,711	
Libraries and education	20,541,015	260,911	78,841	
Internal Service Fund, interim activity	(1,945,579)			
Interest on long-term debt	18,647,271		5,642,015	
<b>Total Primary Government</b>	<u>\$ 523,481,407</u>	<u>\$ 60,884,533</u>	<u>\$ 43,413,197</u>	<u>\$ 97,638,160</u>
<b>Component Units</b>				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	24,272,864	34,222,563		50,403
FB Grand Parkway Toll Road Authority	20,850,962	21,966,357		3,264,802
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation	30,411			
<b>Total Component Units</b>	<u>\$ 45,154,237</u>	<u>\$ 56,188,920</u>	<u>\$</u>	<u>\$ 3,315,205</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**

**Change in accounting principles**

**Net Position, Ending**

\* Unavailable as of issuance of this report.

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

<b>Primary Government</b>	<b>Component Units</b>
<b>Governmental Activities</b>	
\$ (59,922,271)	\$
(2,493,024)	
(98,852,920)	
(52,742,907)	
(15,176,236)	
(1,189,179)	
(56,080,560)	
(3,827,480)	
(20,201,263)	
1,945,579	
(13,005,256)	
<u>(321,545,517)</u>	
	10,000,102
	4,380,197
	(30,411)
	<u>14,349,888</u>
298,638,736	
8,681,101	
7,032,638	1,698,214
8,393,923	99,290
<u>322,746,398</u>	<u>1,797,504</u>
1,200,881	16,147,392
1,257,076,620	90,664,438
(137,819,286)	
<u>\$1,120,458,215</u>	<u>\$ 106,811,830</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
September 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>
<b>Assets</b>					
Cash and cash equivalents	\$ 62,978,372	\$ 10,901,226	\$ 60,110,900	\$ 66,054,664	\$ 200,045,162
Taxes receivable, net	5,672,243	482,612		2,542,715	8,697,570
Grants receivable	7,777,436			622,330	8,399,766
Fines and fees receivable	33,737,102				33,737,102
Other receivables	4,336,281	2,949,576	3,848	2,267,363	9,557,068
Due from other funds	24,187,620				24,187,620
Due from component units	2,111,380		7,894		2,119,274
Prepaid items	39,310		30,000	15,409	84,719
<b>Total Assets</b>	<u>\$ 140,839,744</u>	<u>\$ 14,333,414</u>	<u>\$ 60,152,642</u>	<u>\$ 71,502,481</u>	<u>\$ 286,828,281</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 30,883,444	\$	\$	\$	\$ 30,883,444
Accrued payroll	4,677,799				4,677,799
Retainage payable	64,507		3,292,403		3,356,910
Due to other funds			17,908,213	5,666,336	23,574,549
Due to component units	798,885		45,165	105,364	949,414
Due to other governments	594,281				594,281
Deferred revenue	1,121,324	2,866,538		3,122,725	7,110,587
<b>Total Liabilities</b>	<u>38,140,240</u>	<u>2,866,538</u>	<u>21,245,781</u>	<u>8,894,425</u>	<u>71,146,984</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	5,672,243	482,612		978,312	7,133,167
Unavailable revenue-other	33,737,102				33,737,102
<b>Total Deferred Inflows of Resources</b>	<u>39,409,345</u>	<u>482,612</u>		<u>978,312</u>	<u>40,870,269</u>
<b>Fund Balances:</b>					
Interim Fund Balance	63,290,159	10,984,264	38,906,862	61,629,744	174,811,029
<b>Total Fund Balances</b>	<u>63,290,159</u>	<u>10,984,264</u>	<u>38,906,862</u>	<u>61,629,744</u>	<u>174,811,029</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 140,839,744</u>	<u>\$ 14,333,414</u>	<u>\$ 60,152,643</u>	<u>\$ 71,502,481</u>	<u>\$ 286,828,282</u>

**FORT BEND COUNTY, TEXAS**

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

*For the Twelve Months Ended September 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>
<b>Revenues</b>					
Taxes - Property	\$ 231,596,210	\$ 41,992,720	\$	\$ 24,681,178	\$ 298,270,108
Taxes - Sales				8,681,101	8,681,101
Fees and fines	42,685,402			12,127,297	54,812,699
Intergovernmental	29,074,625	5,642,015	1,155,392	10,758,914	46,630,946
Earnings on investments	3,316,411	340,024	1,746,538	1,574,797	6,977,770
Miscellaneous	4,259,687	1,047,048	441,209	3,010,682	8,758,626
<b>Total Revenues</b>	<u>310,932,335</u>	<u>49,021,807</u>	<u>3,343,139</u>	<u>60,833,969</u>	<u>424,131,250</u>
<b>Expenditures</b>					
Current:					
General administration	66,224,186		1,152,649	1,062,462	68,439,297
Financial administration	9,294,224			9,846	9,304,070
Administration of justice	76,994,558		(140,093)	22,980,812	99,835,277
Construction and maintenance	3,208,160		45,662,464	37,812,939	86,683,563
Health and welfare	41,132,118		(132,690)	2,628,885	43,628,313
Cooperative services	1,113,329				1,113,329
Public safety	59,830,289			1,584,022	61,414,311
Parks and recreation	3,675,827		83,723		3,759,550
Libraries and education	16,814,202		492,688	55,995	17,362,885
<b>Capital Outlay</b>	15,194,872		59,152,241	4,488,535	78,835,648
<b>Debt Service:</b>					
Principal		25,931,000			25,931,000
Interest and fiscal charges		22,108,122			22,108,122
Debt issuance costs		36,838	521,630		558,468
<b>Total Expenditures</b>	<u>293,481,765</u>	<u>48,075,960</u>	<u>106,792,612</u>	<u>70,623,496</u>	<u>518,973,833</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>17,450,570</u>	<u>945,847</u>	<u>(103,449,473)</u>	<u>(9,789,527)</u>	<u>(94,842,583)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in		148,824		14,639,565	14,788,389
Transfers (out)	(14,559,002)			(229,387)	(14,788,389)
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)
<b>Total Other Financing Sources (Uses)</b>	<u>(14,559,002)</u>	<u>185,662</u>	<u>65,448,636</u>	<u>14,410,178</u>	<u>65,485,474</u>
Net Change in Fund Balances	2,891,568	1,131,509	(38,000,837)	4,620,651	(29,357,109)
<b>Fund Balances, Beginning</b>	<u>60,398,591</u>	<u>9,852,755</u>	<u>76,907,699</u>	<u>57,009,093</u>	<u>204,168,138</u>
<b>Fund Balances, Ending</b>	<u>\$ 63,290,159</u>	<u>\$ 10,984,264</u>	<u>\$ 38,906,862</u>	<u>\$ 61,629,744</u>	<u>\$ 174,811,029</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITIOIN**  
**PROPRIETARY FUNDS**  
*September 30, 2018*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 21,591,348
Due from component units	22,817
Other receivables	660,952
Total Current Assets	<u>22,275,117</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	588,089
Total Capital Assets	<u>588,089</u>
<b>Total Assets</b>	<u>22,863,206</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	5,823,876
Due to other funds	613,071
Total Current Liabilities	<u>6,436,947</u>
<b>Total Liabilities</b>	<u>6,436,947</u>
<b>Net Position</b>	
Interim Net Position	16,426,259
<b>Total Net Position</b>	<u>\$ 16,426,259</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 48,155,757
<b>Total Operating Revenues</b>	<u>48,155,757</u>
<b>Operating Expenses</b>	
Current operations - general administration	2,212,113
Benefits provided	43,998,064
<b>Total Operating Expenses</b>	<u>46,210,177</u>
<b>Operating Income (Loss)</b>	1,945,580
<b>Non-Operating Revenues</b>	
Earnings on investments	54,865
<b>Total Non-Operating Revenues</b>	<u>54,865</u>
Change in Net Position	2,000,445
<b>Net Position -Beginning</b>	<u>14,425,814</u>
<b>Net Position -Ending</b>	<u>\$ 16,426,259</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Twelve Months Ended September 30, 2018*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 53,946,809
Payment of benefits	(44,772,913)
Payment of general administration expenses	(1,908,972)
Net Cash Provided (Used) by Operating Activities	<u>7,264,924</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	54,865
Net Cash Provided by Investing Activities	<u>54,865</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	7,319,789
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>14,271,559</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u><u>\$ 21,591,348</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ 1,945,580
Adjustments to operations:	
Depreciation	25,327
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	5,380,282
(Increase) Decrease in due from component units	(22,817)
(Increase) Decrease in other receivables	433,587
Increase (Decrease) in due to other funds	277,814
Increase (Decrease) in benefits payable	(774,849)
<b>Total adjustments</b>	<u>5,319,344</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ 7,264,924</u></u>

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

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 45,548,371
Investments	501,287
Miscellaneous receivables	436,131
<b>Total Assets</b>	<b>\$ 46,485,789</b>
<b>Liabilities</b>	
Due to other governments	\$ 46,485,789
<b>Total Liabilities</b>	<b>\$ 46,485,789</b>



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

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend County Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 8,027	\$ 75,409,628	\$ 19,410,265	\$	\$ 93,119	\$ 94,921,039
Investments		10,915,833				10,915,833
Miscellaneous receivables		6,225,089	4,270,159			10,495,248
Due from Fort Bend Grand Parkway Toll Road Authority		3,129,704				3,129,704
Capital assets, not being depreciated		40,451,238	4,986,575			45,437,813
Capital assets, net of accumulated depreciation		224,082,687	152,362,713			376,445,400
<b>Total Assets</b>	<u>8,027</u>	<u>360,214,179</u>	<u>181,029,712</u>		<u>93,119</u>	<u>541,345,037</u>
<b>Deferred Outflows of Resources</b>						
Deferred charges - debt refunding		8,410,813				8,410,813
<b>Total Deferred Outflows of Resources</b>		<u>8,410,813</u>				<u>8,410,813</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable			739			739
Due to primary government		331,873	860,053		750	1,192,676
Due to Fort Bend County Toll Road Authority			3,129,704			3,129,704
Accrued interest payable		942,858	598,350			1,541,208
Long-term liabilities						
Due within one year		6,260,000				6,260,000
Due in more than one year		260,297,321	170,522,372			430,819,693
<b>Total Liabilities</b>		<u>267,832,052</u>	<u>175,111,218</u>		<u>750</u>	<u>442,944,020</u>
<b>Net Position (Deficit)</b>						
Interim Net Position	8,027	100,792,940	5,918,494		92,369	106,811,830
<b>Total Net Position (Deficit)</b>	<u>\$ 8,027</u>	<u>\$100,792,940</u>	<u>\$ 5,918,494</u>	<u>\$</u>	<u>\$ 92,369</u>	<u>\$106,811,830</u>

\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Twelve Months Ended September 30, 2018*

<b>Functions/Programs</b>	<b>Program Revenues</b>		
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>
<b>FBC Surface Water Supply Corporation</b>			
Health and welfare	\$	\$	\$
<b>Total FBC Surface Water Supply Corporation</b>			
<b>Fort Bend County Toll Road Authority</b>			
Toll road operations	13,747,157	34,222,563	50,403
Interest on long-term debt	10,525,707		
<b>Total Fort Bend County Toll Road Authority</b>	<b>24,272,864</b>	<b>34,222,563</b>	<b>50,403</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>			
Toll road operations	14,218,242	21,966,357	3,264,802
Interest on long-term debt	6,632,720		
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>20,850,962</b>	<b>21,966,357</b>	<b>3,264,802</b>
<b>Fort Bend County Housing Finance Corporation *</b>			
General administration			
<b>Total Fort Bend County Housing Finance Corporation</b>			
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	30,411		
<b>Total Fort Bend County Industrial Development Corporation</b>	<b>30,411</b>		
<b>Total Component Units</b>	<b>\$ 45,154,237</b>	<b>\$ 56,188,920</b>	<b>\$ 3,315,205</b>

**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**

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend County Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$
	20,525,809				20,525,809
	(10,525,707)				(10,525,707)
	10,000,102				10,000,102
		11,012,917			11,012,917
		(6,632,720)			(6,632,720)
		4,380,197			4,380,197
				(30,411)	(30,411)
				(30,411)	(30,411)
	10,000,102	4,380,197		(30,411)	14,349,888
154	1,360,073	336,088		1,899	1,698,214
	52,903	46,387			99,290
154	1,412,976	382,475		1,899	1,797,504
154	11,413,078	4,762,672		(28,512)	16,147,392
7,873	89,379,862	1,155,822		120,881	90,664,438
\$ 8,027	\$ 100,792,940	\$ 5,918,494	\$	\$ 92,369	\$ 106,811,830



**Required Supplementary Information**

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Twelve Months Ended September 30, 2018**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 229,503,889	\$ 229,503,889	\$ 231,596,210	\$ 2,092,321	100.9%
Fees and fines	30,774,003	30,774,003	32,563,866	1,789,863	105.8%
Intergovernmental	6,213,140	6,213,140	5,993,340	(219,800)	96.5%
Earnings on investments	1,065,952	1,065,952	3,316,411	2,250,459	311.1%
Miscellaneous	2,956,120	2,981,815	2,567,333	(414,482)	86.1%
<b>Total Revenues</b>	<b>270,513,104</b>	<b>270,538,799</b>	<b>276,037,159</b>	<b>5,498,360</b>	<b>102.0%</b>
<b>Expenditures</b>					
Current:					
General administration	55,908,707	53,656,916	52,819,250	837,666	98.4%
Financial administration	9,465,276	9,296,365	9,290,806	5,559	99.9%
Administration of justice	74,427,234	73,878,119	73,634,954	243,165	99.7%
Construction and maintenance	3,088,375	2,838,626	2,816,477	22,149	99.2%
Health and welfare	29,527,361	26,480,698	26,411,780	68,918	99.7%
Cooperative services	1,150,610	1,120,090	1,111,038	9,053	99.2%
Public safety	49,807,715	47,057,992	46,971,371	86,620	99.8%
Parks and recreation	3,395,087	3,296,358	3,308,897	(12,539)	100.4%
Libraries and education	17,434,480	16,719,370	16,597,077	122,293	99.3%
<b>Capital Outlay</b>	<b>18,344,497</b>	<b>3,577,989</b>	<b>3,486,821</b>	<b>91,168</b>	<b>97.5%</b>
<b>Total Expenditures</b>	<b>262,549,341</b>	<b>237,922,522</b>	<b>236,448,470</b>	<b>1,474,052</b>	<b>99.4%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,963,763	32,616,277	39,588,689	6,972,412	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(15,793,978)	(14,663,202)	(14,559,002)	104,200	
<b>Total Other Financing Sources (Uses)</b>	<b>(15,793,978)</b>	<b>(14,663,202)</b>	<b>(14,559,002)</b>	<b>104,200</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(7,830,215)</b>	<b>17,953,075</b>	<b>25,029,687</b>	<b>7,076,612</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(22,138,119)		
<b>Fund Balances, Beginning</b>	<b>60,398,591</b>	<b>60,398,591</b>	<b>60,398,591</b>		
<b>Fund Balances, Ending</b>	<b>\$ 52,568,376</b>	<b>\$ 78,351,666</b>	<b>\$ 63,290,159</b>	<b>\$ 7,076,612</b>	

(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.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
<b>General Fund</b>			
Revenues	\$ 276,037,159	\$ 34,895,176	\$ 310,932,335
Expenditures	<u>236,448,470</u>	<u>57,033,295</u>	<u>293,481,765</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	39,588,689	(22,138,119)	17,450,570
Transfers out	<u>(14,559,002)</u>		<u>(14,559,002)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(14,559,002)</u>		<u>(14,559,002)</u>
<b>Net Changes in Fund Balances</b>	25,029,687	(22,138,119)	2,891,568
<b>Fund Balances, Beginning</b>			<u>60,398,591</u>
<b>Fund Balances, Ending</b>			<u><u>\$ 63,290,159</u></u>



## **Other Supplementary Information**



**Combining and Individual Fund  
Statements and Schedules**

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds**

**FBC Assistance District**

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

**FBC ESD 100 Agreement**

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

**Juvenile Probation**

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

**Road and Bridge**

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

**Drainage District**

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

**Lateral Road**

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

**County Historical Commission**

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

**Utility Assistance**

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

**County Law Library**

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

**Gus George Law Academy**

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

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Library Donations**

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

**Probate Court Training**

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

**Juvenile Alert Program**

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

**Juvenile Probation Special**

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

**District Attorney Bad Check Collection Fee**

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

**Gus George Memorial**

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

**District Attorney Special Fun Run**

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

**County Attorney Salary Supplement**

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

**Records Management - County**

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

**VIT Interest**

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

**Elections Contract**

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

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Asset Forfeitures**

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

**County Child Abuse Prevention**

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

**Law Enforcement Officers Standards Education Grant**

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

**Juvenile Title IV-E Foster Care**

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

**Child Protective Services**

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

**Community Development Combined Funds**

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

**HOPE 3 Implementation and Program Sales**

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

**Child Support Title IV-D Reimbursement**

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

**Local Law Enforcement Block Grants**

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

**Juvenile Justice Alternative Education**

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

**Juvenile Probation - State Funds**

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

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**CSCD Pre-trial Bond**

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

**Adult Probation - State Funds**

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

**Fort Bend County Historical Commission**

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

**East Fort Bend County Development Authority**

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

**Internal Service Funds**

**Employee Benefits**

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

**Other Self-Funded Insurance**

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

**Fiduciary Funds**

**Agency Funds**

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

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**September 30, 2018**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 23,049,480	\$ 7,084,116	\$ 2,042,315	\$ 9,888,930
Taxes receivable, net	1,564,403			706,005
Grants receivable			9,445	
Other receivables		482,960	4,363	1,224,021
Due from other funds				
Due from component units				
Prepaid items			1,099	175
<b>Total Assets</b>	<b>\$ 24,613,883</b>	<b>\$ 7,567,076</b>	<b>\$ 2,057,222</b>	<b>\$ 11,819,131</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,599,509		1,045,307	1,323,634
Due component units	105,364			
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>	<b>1,704,873</b>		<b>1,045,307</b>	<b>1,323,634</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				706,005
<b>Total Deferred Inflows of Resources</b>				<b>706,005</b>
Fund Balances:				
Interim Fund Balance	22,909,010	7,567,076	1,011,915	9,789,492
<b>Total Fund Balances</b>	<b>22,909,010</b>	<b>7,567,076</b>	<b>1,011,915</b>	<b>9,789,492</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 24,613,883</b>	<b>\$ 7,567,076</b>	<b>\$ 2,057,222</b>	<b>\$ 11,819,131</b>

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>
\$ 10,393,681 272,307	\$ 1,016,121	\$ 4,441	\$ 91,124	\$ 1,260,172	\$ 474,382
75,985				37,073	14,370
					1,075
<u>\$ 10,741,973</u>	<u>\$ 1,016,121</u>	<u>\$ 4,441</u>	<u>\$ 91,124</u>	<u>\$ 1,297,245</u>	<u>\$ 489,827</u>
\$ 817,215	\$	\$	\$ 13,361	\$ 24,797	\$ 41,292
<u>817,215</u>	<u></u>	<u></u>	<u>13,361</u>	<u>24,797</u>	<u>41,292</u>
<u>272,307</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>272,307</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>9,652,451</u>	<u>1,016,121</u>	<u>4,441</u>	<u>77,763</u>	<u>1,272,448</u>	<u>448,535</u>
<u>9,652,451</u>	<u>1,016,121</u>	<u>4,441</u>	<u>77,763</u>	<u>1,272,448</u>	<u>448,535</u>
<u>\$ 10,741,973</u>	<u>\$ 1,016,121</u>	<u>\$ 4,441</u>	<u>\$ 91,124</u>	<u>\$ 1,297,245</u>	<u>\$ 489,827</u>

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

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 114,230	\$ 114,193	\$ 53,379	\$ 159,540
Taxes receivable, net				
Grants receivable				
Other receivables	55	830		2,090
Due from other funds				
Due from component units				
Prepaid items				
<b>Total Assets</b>	<u>\$ 114,285</u>	<u>\$ 115,023</u>	<u>\$ 53,379</u>	<u>\$ 161,630</u>
<b>Total Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Retainage payable	\$	\$	\$	\$
Due to other funds	3,081			
Due component units				
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>	<u>3,081</u>			
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
<b>Fund Balances:</b>				
Interim Fund Balance	<u>111,204</u>	<u>115,023</u>	<u>53,379</u>	<u>161,630</u>
<b>Total Fund Balances</b>	<u>111,204</u>	<u>115,023</u>	<u>53,379</u>	<u>161,630</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 114,285</u>	<u>\$ 115,023</u>	<u>\$ 53,379</u>	<u>\$ 161,630</u>

**Special Revenue Funds**

<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>
\$ 36,067	\$ 4,840	\$ 18,443	\$ 187,174	\$ 3,059,641	\$ 52,624
2,643				68,329	9,297
7,200				880	
<u>\$ 45,910</u>	<u>\$ 4,840</u>	<u>\$ 18,443</u>	<u>\$ 187,174</u>	<u>\$ 3,128,850</u>	<u>\$ 61,921</u>
\$ 3,140	\$	\$	\$ 2,770	\$ 38,052	\$
<u>3,140</u>			<u>2,770</u>	<u>38,052</u>	
42,770	4,840	18,443	184,404	3,090,798	61,921
<u>42,770</u>	<u>4,840</u>	<u>18,443</u>	<u>184,404</u>	<u>3,090,798</u>	<u>61,921</u>
<u>\$ 45,910</u>	<u>\$ 4,840</u>	<u>\$ 18,443</u>	<u>\$ 187,174</u>	<u>\$ 3,128,850</u>	<u>\$ 61,921</u>

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

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 681,918	\$ 2,160,502	\$ 17,196	\$ 198,624
Taxes receivable, net				
Grants receivable				
Other receivables	2,718	104,109		
Due from other funds				
Due from component units				
Prepaid items				1,200
<b>Total Assets</b>	<u>\$ 684,636</u>	<u>\$ 2,264,611</u>	<u>\$ 17,196</u>	<u>\$ 199,824</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	3,434	73,044		929
Due component units				
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>	<u>3,434</u>	<u>73,044</u>		<u>929</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
Fund Balances:				
Interim Fund Balance	681,202	2,191,567	17,196	198,895
<b>Total Fund Balances</b>	<u>681,202</u>	<u>2,191,567</u>	<u>17,196</u>	<u>198,895</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 684,636</u>	<u>\$ 2,264,611</u>	<u>\$ 17,196</u>	<u>\$ 199,824</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	\$ 21,058	\$ (104,090)	\$ 5,642	\$ 286,960	\$ 55,161
	15,509	180,096		1,357	
	685	3,095			
<u>\$ 409,347</u>	<u>\$ 37,252</u>	<u>\$ 79,101</u>	<u>\$ 5,642</u>	<u>\$ 288,317</u>	<u>\$ 55,161</u>
\$	\$ 75,418	\$ 79,101	\$	\$	\$ 24,640
409,347			5,642	288,317	30,521
<u>409,347</u>	<u>75,418</u>	<u>79,101</u>	<u>5,642</u>	<u>288,317</u>	<u>55,161</u>
	(38,166)				
	<u>(38,166)</u>				
<u>\$ 409,347</u>	<u>\$ 37,252</u>	<u>\$ 79,101</u>	<u>\$ 5,642</u>	<u>\$ 288,317</u>	<u>\$ 55,161</u>

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

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$	\$ (55,174)	\$ 984,903	\$ 2,285,333
Taxes receivable, net				
Grants receivable		417,280		
Other receivables			66,324	170,839
Due from other funds				
Due from component units				
Prepaid items				
<b>Total Assets</b>	<b>\$</b>	<b>\$ 362,106</b>	<b>\$ 1,051,227</b>	<b>\$ 2,456,172</b>
<b>Total Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Retainage payable	\$	\$	\$	\$
Due to other funds		145,311	41,617	310,584
Due component units				
Due to other governments				
Deferred revenues		243,310		2,145,588
<b>Total Liabilities</b>		<b>388,621</b>	<b>41,617</b>	<b>2,456,172</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
<b>Total Deferred Inflows of Resources</b>				
<b>Fund Balances:</b>				
Interim Fund Balance		(26,515)	1,009,610	
<b>Total Fund Balances</b>		<b>(26,515)</b>	<b>1,009,610</b>	
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 362,106</b>	<b>\$ 1,051,227</b>	<b>\$ 2,456,172</b>

\* Unavailable as of issuance of this report.

<b>Special Revenue Funds</b>		
<b>Fort Bend County Historical Commission</b>	<b>East Fort Bend County Development Authority *</b>	<b>Total Non-major Special Revenue Funds</b>
\$ 2,391	\$	\$ 66,054,664
		2,542,715
		622,330
		2,267,363
		15,409
<u>\$ 2,391</u>	<u>\$</u>	<u>\$ 71,502,481</u>
\$ 100	\$	\$ 5,666,336
		105,364
		3,122,725
<u>100</u>	<u>\$</u>	<u>8,894,425</u>
		978,312
		978,312
<u>2,291</u>	<u>\$</u>	<u>61,629,744</u>
<u>2,291</u>	<u>\$</u>	<u>61,629,744</u>
<u>\$ 2,391</u>	<u>\$</u>	<u>\$ 71,502,481</u>

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

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 14,669,820
Taxes, sales	8,681,101			
Fees and fines				7,302,697
Intergovernmental		2,253,989	151,571	156,361
Earnings on investments	467,399	117,865	134,165	364,932
Miscellaneous			14,389	355,119
<b>Total Revenues</b>	<b>9,148,500</b>	<b>2,371,854</b>	<b>300,125</b>	<b>22,848,929</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice			14,072,807	
Construction and maintenance	8,231,543			20,278,625
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>			469,584	1,772,004
<b>Total Expenditures</b>	<b>8,231,543</b>		<b>14,542,391</b>	<b>22,050,629</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>916,957</b>	<b>2,371,854</b>	<b>(14,242,266)</b>	<b>798,300</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in			14,330,178	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<b>14,330,178</b>	
Net change in fund balances	916,957	2,371,854	87,912	798,300
<b>Fund Balances, Beginning</b>	<b>21,992,053</b>	<b>5,195,222</b>	<b>924,003</b>	<b>8,991,192</b>
<b>Fund Balances, Ending</b>	<b>\$ 22,909,010</b>	<b>\$ 7,567,076</b>	<b>\$ 1,011,915</b>	<b>\$ 9,789,492</b>

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 10,011,358	\$	\$	\$	\$	\$
277,297				420,091	48,660
269,883	185,145				49,067
216,617	18,482	85	2,441	24,136	9,878
<u>10,775,155</u>	<u>203,627</u>	<u>85</u>	<u>21,180</u>	<u>445,052</u>	<u>107,605</u>
9,302,771				402,193	
			76,938		170,598
<u>2,118,732</u>					
<u>11,421,503</u>			<u>76,938</u>	<u>402,193</u>	<u>170,598</u>
(646,348)	203,627	85	(55,758)	42,859	(62,993)
(646,348)	203,627	85	(55,758)	42,859	(62,993)
10,298,799	812,494	4,356	133,521	1,229,589	511,528
<u>\$ 9,652,451</u>	<u>\$ 1,016,121</u>	<u>\$ 4,441</u>	<u>\$ 77,763</u>	<u>\$ 1,272,448</u>	<u>\$ 448,535</u>

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

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		10,495		
Intergovernmental				
Earnings on investments	2,402	2,092	1,020	
Miscellaneous	66,642		166	20,962
<b>Total Revenues</b>	<b>69,044</b>	<b>12,587</b>	<b>1,186</b>	<b>20,962</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	55,995			
<b>Capital Outlay</b>	<b>11,219</b>			
<b>Total Expenditures</b>	<b>67,214</b>			
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<b>1,830</b>	<b>12,587</b>	<b>1,186</b>	<b>20,962</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	1,830	12,587	1,186	20,962
<b>Fund Balances, Beginning</b>	<b>109,374</b>	<b>102,436</b>	<b>52,193</b>	<b>140,668</b>
<b>Fund Balances, Ending</b>	<b>\$ 111,204</b>	<b>\$ 115,023</b>	<b>\$ 53,379</b>	<b>\$ 161,630</b>

**Special Revenue Funds**

<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>
\$	\$	\$	\$	\$	\$
8,079				953,321	
18,426			70,000		
	92	353	4,076		39,482
278					10,024
<u>26,783</u>	<u>92</u>	<u>353</u>	<u>74,076</u>	<u>953,321</u>	<u>49,506</u>
			59,889	605,920	
35,033					9,846
<u>35,033</u>			<u>59,889</u>	<u>605,920</u>	<u>9,846</u>
(8,250)	92	353	14,187	347,401	39,660
(8,250)	92	353	14,187	347,401	39,660
51,020	4,748	18,090	170,217	2,743,397	22,261
<u>\$ 42,770</u>	<u>\$ 4,840</u>	<u>\$ 18,443</u>	<u>\$ 184,404</u>	<u>\$ 3,090,798</u>	<u>\$ 61,921</u>

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

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			1,031	
Intergovernmental		196,736		56,742
Earnings on investments	11,857	39,387		3,787
Miscellaneous	457,402	1,830,674		500
<b>Total Revenues</b>	<u>469,259</u>	<u>2,066,797</u>	<u>1,031</u>	<u>61,029</u>
<b>Expenditures</b>				
Current:				
General administration	390,764			
Financial administration				
Administration of justice		95,009		5,345
Construction and maintenance				
Health and welfare				
Public safety		1,350,967		31,932
Libraries and education				
<b>Capital Outlay</b>		116,996		
<b>Total Expenditures</b>	<u>390,764</u>	<u>1,562,972</u>		<u>37,277</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	78,495	503,825	1,031	23,752
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	78,495	503,825	1,031	23,752
<b>Fund Balances, Beginning</b>	602,707	1,687,742	16,165	175,143
<b>Fund Balances, Ending</b>	<u>\$ 681,202</u>	<u>\$ 2,191,567</u>	<u>\$ 17,196</u>	<u>\$ 198,895</u>

**Special Revenue Funds**

<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>
\$	\$	\$	\$	\$	\$
	25,152	2,349,924			30,278
	546				247
	75				
	<u>25,773</u>	<u>2,349,924</u>			<u>30,525</u>
	202,023	2,349,924			30,525
	<u>202,023</u>	<u>2,349,924</u>			<u>30,525</u>
	(176,250)				
	75,000				
	<u>75,000</u>				
	(101,250)				
	63,084				
<u>\$</u>	<u>\$ (38,166)</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			809,189	2,296,437
Intergovernmental	1,998	2,504,609		2,708,916
Earnings on investments				60,133
Miscellaneous			8,000	10,270
<b>Total Revenues</b>	<u>1,998</u>	<u>2,504,609</u>	<u>817,189</u>	<u>5,075,756</u>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice	1,998	2,531,124	761,547	5,075,756
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>1,998</u>	<u>2,531,124</u>	<u>761,547</u>	<u>5,075,756</u>
<b>Excess (Deficiency) of Revenues   Over (Under) Expenditures</b>		(26,515)	55,642	
<b>Other Financing Sources (Uses)</b>				
Transfers in				229,387
Transfers (out)				(229,387)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances		(26,515)	55,642	
<b>Fund Balances, Beginning</b>			953,968	
<b>Fund Balances, Ending</b>	<u>\$</u>	<u>\$ (26,515)</u>	<u>\$ 1,009,610</u>	<u>\$</u>

\* Unavailable as of issuance of this report.

<b>Special Revenue Funds</b>		
<b>Fort Bend County Historical Commission</b>	<b>East Fort Bend County Development Authority *</b>	<b>Total Non-major Special Revenue Funds</b>
\$		\$ 24,681,178
		8,681,101
		12,127,297
		10,758,914
57		1,574,797
		3,010,682
<u>57</u>		<u>60,833,969</u>
5,889		1,062,462
		9,846
		22,980,812
		37,812,939
		2,628,885
		1,584,022
		55,995
		4,488,535
<u>5,889</u>		<u>70,623,496</u>
(5,832)		(9,789,527)
5,000		14,639,565
		(229,387)
<u>5,000</u>		<u>14,410,178</u>
(832)		4,620,651
3,123		57,009,093
<u>\$ 2,291</u>		<u>\$ 61,629,744</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 Twelve Months Ended September 30, 2018**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 14,543,628	\$ 14,543,628	\$ 14,669,820	\$ 126,192	100.9%
Fees and fines	6,746,206	6,746,206	7,302,697	556,491	108.2%
Intergovernmental	249,940	249,940	156,361	(93,579)	62.6%
Earnings on investments	82,736	82,736	364,932	282,196	441.1%
Miscellaneous	346,684	346,684	355,119	8,435	102.4%
<b>Total Revenues</b>	<b>21,969,194</b>	<b>21,969,194</b>	<b>22,848,929</b>	<b>879,735</b>	<b>104.0%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	23,594,909	20,962,684	20,197,400	765,284	96.3%
<b>Capital Outlay</b>	<b>1,029,442</b>	<b>1,061,667</b>	<b>1,061,349</b>	<b>318</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>24,624,351</b>	<b>22,024,351</b>	<b>21,258,749</b>	<b>765,602</b>	<b>96.5%</b>
<b>Net change in fund balances- budgetary basis</b>	<b>(2,655,157)</b>	<b>(55,157)</b>	<b>1,590,180</b>	<b>1,645,337</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(791,880)</b>		
<b>Fund balances, Beginning</b>	<b>8,991,192</b>	<b>8,991,192</b>	<b>8,991,192</b>		
<b>Fund balances, Ending</b>	<b>\$ 6,336,035</b>	<b>\$ 8,936,035</b>	<b>\$ 9,789,492</b>	<b>\$ 1,645,337</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 22,848,929	\$	\$ 22,848,929
Expenditures	21,258,749	791,880	22,050,629
<b>Net Changes in Fund Balances</b>	<b>1,590,180</b>	<b>(791,880)</b>	<b>798,300</b>
<b>Fund balances, Beginning</b>			<b>8,991,192</b>
<b>Fund balances, Ending</b>			<b>\$ 9,789,492</b>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 10,033,916	\$ 10,033,916	\$ 10,011,358	\$ (22,558)	99.8%
Fees and fines	165,841	165,841	277,297	111,456	167.2%
Earnings on investments	106,858	106,858	269,883	163,025	252.6%
Miscellaneous	143,549	143,549	216,617	73,068	150.9%
<b>Total Revenues</b>	<b>10,450,164</b>	<b>10,450,164</b>	<b>10,775,155</b>	<b>324,991</b>	<b>103.1%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,621,260	7,956,860	7,885,906	70,954	99.1%
<b>Capital Outlay</b>	<b>1,449,500</b>	<b>1,663,900</b>	<b>1,661,102</b>	<b>2,798</b>	<b>99.8%</b>
<b>Total Expenditures</b>	<b>10,070,760</b>	<b>9,620,760</b>	<b>9,547,008</b>	<b>73,752</b>	<b>99.2%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	379,404	829,404	1,228,147	398,743	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(1,030,000)				
<b>Total Other Financing Sources (Uses)</b>	<b>(1,030,000)</b>				
<b>Net change in fund balances- budgetary basis</b>	<b>(650,596)</b>	<b>829,404</b>	<b>1,228,147</b>	<b>398,743</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(1,874,495)		
<b>Fund balances, Beginning</b>	<b>10,298,799</b>	<b>10,298,799</b>	<b>10,298,799</b>		
<b>Fund balances, Ending</b>	<b>\$ 9,648,203</b>	<b>\$ 11,128,203</b>	<b>\$ 9,652,451</b>	<b>\$ 398,743</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 10,775,155	\$	\$ 10,775,155
Expenditures	9,547,008	1,874,495	11,421,503
<b>Net Changes in Fund Balances</b>	<b>1,228,147</b>	<b>(1,874,495)</b>	<b>(646,348)</b>
<b>Fund balances, Beginning</b>			<b>10,298,799</b>
<b>Fund balances, Ending</b>			<b>\$ 9,652,451</b>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 41,626,015	\$ 41,626,015	\$ 41,992,720	\$ 366,705	100.9%
Intergovernmental			5,642,015	5,642,015	
Earnings on investments	58,951	58,951	340,024	281,073	576.8%
Miscellaneous			1,047,048	1,047,048	
<b>Total Revenues</b>	<b>41,684,966</b>	<b>41,684,966</b>	<b>49,021,807</b>	<b>7,336,841</b>	<b>117.6%</b>
<b>Expenditures</b>					
Current:					
Principal	22,340,000	22,340,000	25,931,000	(3,591,000)	116.1%
Interest and fiscal charges	17,928,919	18,077,743	22,108,122	(4,030,379)	122.3%
Debt issuance costs			36,838	(36,838)	
<b>Total Expenditures</b>	<b>40,268,919</b>	<b>40,417,743</b>	<b>48,075,960</b>	<b>(7,658,217)</b>	<b>118.9%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,416,047	1,267,223	945,847	(321,376)	
<b>Other Financing Sources (Uses)</b>					
Transfers in		148,824	148,824		
Issuance of Bonds			5,602,588	5,602,588	
Payment to refunded bond escrow agent			(5,565,750)	(5,565,750)	
<b>Total Other Financing Sources (Uses)</b>		<b>148,824</b>	<b>185,662</b>	<b>36,838</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>1,416,047</b>	<b>1,416,047</b>	<b>1,131,509</b>	<b>(284,538)</b>	
<b>Fund balances, Beginning</b>	<b>9,852,755</b>	<b>9,852,755</b>	<b>9,852,755</b>		
<b>Fund balances, Ending</b>	<b>\$ 11,268,802</b>	<b>\$ 11,268,802</b>	<b>\$ 10,984,264</b>	<b>\$ (284,538)</b>	

Note: Totals may differ immaterially due to rounding.

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 13,547,483	\$ 8,043,865	\$ 21,591,348
Due from other funds			
Due from component units	18,794	4,023	22,817
Other receivables	650,030	10,922	660,952
Total Current Assets	<u>14,216,307</u>	<u>8,058,810</u>	<u>22,275,117</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	588,089		588,089
Total Capital Assets	<u>588,089</u>		<u>588,089</u>
<b>Total Assets</b>	<u>14,804,396</u>	<u>8,058,810</u>	<u>22,863,206</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	2,551,038	3,272,838	5,823,876
Due to other funds	469,238	143,833	613,071
Total Current Liabilities	<u>3,020,276</u>	<u>3,416,671</u>	<u>6,436,947</u>
<b>Total Liabilities</b>	<u>3,020,276</u>	<u>3,416,671</u>	<u>6,436,947</u>
<b>Net Position</b>			
Interim Net Position	11,784,120	4,642,139	16,426,259
<b>Total Net Position</b>	<u>\$ 11,784,120</u>	<u>\$ 4,642,139</u>	<u>\$ 16,426,259</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 41,976,914	\$ 6,178,843	\$ 48,155,757
<b>Total Operating Revenues</b>	<u>41,976,914</u>	<u>6,178,843</u>	<u>48,155,757</u>
<b>Operating Expenses</b>			
Current operations - general administration	1,148,873	1,063,240	2,212,113
Benefits provided	<u>40,148,677</u>	<u>3,849,387</u>	<u>43,998,064</u>
<b>Total Operating Expenses</b>	<u>41,297,550</u>	<u>4,912,627</u>	<u>46,210,177</u>
<b>Operating Income (Loss)</b>	679,364	1,266,216	1,945,580
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>54,865</u>		<u>54,865</u>
<b>Total Non-Operating Revenues</b>	<u>54,865</u>		<u>54,865</u>
Change in Net Position	734,229	1,266,216	2,000,445
<b>Net Position -Beginning</b>	<u>11,049,891</u>	<u>3,375,923</u>	<u>14,425,814</u>
<b>Net Position -Ending</b>	<u>\$ 11,784,120</u>	<u>\$ 4,642,139</u>	<u>\$ 16,426,259</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 47,761,051	\$ 6,185,758	\$ 53,946,809
Payment of benefits	(41,275,109)	(3,497,804)	(44,772,913)
Payment of general administration expenses	(1,568,059)	(340,913)	(1,908,972)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>4,917,883</b>	<b>2,347,041</b>	<b>7,264,924</b>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	54,865		54,865
<b>Net Cash Provided by Investing Activities</b>	<b>54,865</b>		<b>54,865</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>4,972,748</b>	<b>2,347,041</b>	<b>7,319,789</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>8,574,735</b>	<b>5,696,824</b>	<b>14,271,559</b>
<b>Cash and Cash Equivalents, Ending of Period</b>	<b>\$ 13,547,483</b>	<b>\$ 8,043,865</b>	<b>\$ 21,591,348</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 679,364	\$ 1,266,216	\$ 1,945,580
Adjustments to operations:			
Depreciation	25,327		25,327
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	5,380,282		5,380,282
(Increase) Decrease in due from component units	(18,794)	(4,023)	(22,817)
(Increase) Decrease in other receivables	422,649	10,938	433,587
Increase (Decrease) in due to other funds	(444,513)	722,327	277,814
Increase (Decrease) in benefits payable	(1,126,432)	351,583	(774,849)
<b>Total adjustments</b>	<b>4,238,519</b>	<b>1,080,825</b>	<b>5,319,344</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 4,917,883</b>	<b>\$ 2,347,041</b>	<b>\$ 7,264,924</b>



## 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.

<b>Contents</b>	<b>Pages</b>
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
<b>Governmental activities</b>				
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				
<b>Total governmental activities net position</b>	<u>\$ 708,025,879</u>	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>
<b>Primary Government: Total primary government net position</b>	<u>\$ 708,025,879</u>	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>

Fiscal Year					
2013	2014	2015	2016	2017	Twelve Months Ended 9/30/18
\$ 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)	
					1,120,458,215
<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>\$ 1,120,458,215</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>\$ 1,120,458,215</u>

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

	Fiscal Year			
	2009	2010	2011	2012
<b>Expenses</b>				
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				
<b>Total governmental activities expenses</b>	<b>\$ 287,855,311</b>	<b>\$ 288,004,479</b>	<b>\$ 301,581,135</b>	<b>\$ 305,409,687</b>
<b>Program Revenues</b>				
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			
<b>Total governmental activities program revenues</b>	<b>\$ 133,013,440</b>	<b>\$ 88,828,287</b>	<b>\$ 98,386,590</b>	<b>\$ 93,011,110</b>

Fiscal Year					Twelve Months
2013	2014	2015	2016	2017	Ended 9/30/18
\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,387,843
8,849,251	9,809,215	9,923,190	10,668,228	11,263,933	10,914,676
94,210,925	96,510,853	97,317,659	106,035,587	115,538,871	117,801,346
50,078,091	57,430,317	80,574,657	78,151,431	124,089,221	157,778,700
34,630,163	34,976,018	36,721,273	43,153,506	47,679,907	49,448,801
1,067,104	1,152,222	1,150,926	1,215,874	1,210,100	1,189,179
55,866,404	58,412,120	63,537,941	64,704,958	69,963,634	71,508,105
2,069,935	3,379,366	4,133,419	4,545,562	5,217,764	4,210,050
16,156,200	17,170,818	17,638,589	18,446,773	19,285,563	20,541,015
15,536,759	14,836,824	14,108,075	14,960,865	16,192,299	18,647,271
					(1,945,579)
<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>\$ 523,481,407</u>
\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,182,004
5,762,439	6,497,643	7,541,956	8,143,353	7,975,576	8,421,652
8,918,247	8,400,556	8,485,619	8,700,278	8,566,204	10,028,222
7,562,523	6,759,102	7,078,136	7,121,643	6,547,329	7,164,117
7,047,993	7,371,859	7,762,002	10,263,992	9,615,495	15,241,133
6,140,083	7,125,686	7,721,948	8,733,631	9,538,600	10,308,635
175,619	193,631	188,437	158,626	145,150	277,859
279,570	276,634	280,973	288,193	261,257	260,911
3,597,784	3,626,019	3,849,997	4,380,173	5,450,961	4,283,568
8,311,676	10,213,349	10,292,737	10,823,506	10,566,287	8,920,204
293,411	372,129	1,713,376	390,265	4,678,766	233,516
16,191,142	14,782,021	16,106,462	18,361,326	18,966,638	19,031,432
1,000	200	350	21,586		
4,758,606	3,932,646	4,427,337	3,994,478	3,760,913	5,118,910
86,260	100,286	346,283	98,583	95,821	104,711
64,483	69,806	104,658	46,068	62,278	78,841
					5,642,015
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	97,638,160
				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>\$ 201,935,890</u>

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

	Fiscal Year			
	2009	2010	2011	2012
<b>Net (Expense)/Revenue</b>				
Governmental Activities	\$ (154,841,871)	\$ (199,176,192)	\$ (203,194,545)	\$ (212,398,577)
<b>Total primary government net (expense)/revenue</b>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>
<b>General Revenues and Other Changes in Net Position</b>				
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
<b>Total governmental activities</b>	<u>199,033,175</u>	<u>206,995,400</u>	<u>205,700,181</u>	<u>209,643,431</u>
<b>Total primary government</b>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>	<u>\$ 205,700,181</u>	<u>\$ 209,643,431</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ 44,191,304	\$ 7,819,208	\$ 2,505,636	\$ (2,755,146)
<b>Total primary government</b>	<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	Twelve Months Ended 9/30/18
<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>\$ (321,545,517)</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>\$ (321,545,517)</u></u>
\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,638,736
2,956,560	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
963,652	880,712	904,359	1,761,994	3,460,544	7,032,638
5,537,404	4,373,699	7,138,231	7,520,474	8,503,412	8,393,923
<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>322,746,398</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>\$ 322,746,398</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>\$ 1,200,881</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>\$ 1,200,881</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
<b>General Fund</b>				
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				
<b>Total General Fund</b>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>
<b>All Other Governmental Funds</b>				
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				
<b>Total All Other Governmental Funds</b>	<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	Twelve Months Ended 9/30/18
\$	\$	\$ 39,409,345	\$	\$	\$
1,233,591	386,965	359,792	270,023	152,920	
277,783	209,080	217,488	257,923	3,736,150	
22,857,602	22,676,941	14,766,773	8,278,285	11,792,299	
13,037,646	14,251,514	30,590,003	37,882,243	44,717,250	
<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 85,343,401</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>63,290,159</u>
					<u>\$ 63,290,159</u>
\$	\$	\$	\$	\$	\$
10,963	45,408	44,468	28,044	21,314	
55,371,174	41,583,667	58,412,209	142,212,451	143,745,555	
(1,663)	(3,169)	(1,883)	(12,510)	(127,583)	
<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>111,520,870</u>
					<u>\$ 111,520,870</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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<u>272,965,912</u>	<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>
<b>Expenditures</b>				
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
<b>Capital Outlay</b>	102,627,536	99,931,347	88,927,796	44,845,672
<b>Debt Service:</b>				
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
<b>Total Expenditures</b>	<u>350,110,928</u>	<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,575</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)
<b>Other Financing Sources (Uses)</b>				
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				
<b>Total Other Financing Sources (Uses)</b>	<u>124,869,150</u>	<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>
<b>Net Change in Fund Balances</b>	<u>\$ 47,724,134</u>	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>
<b>Debt service as a percentage of noncapital expenditures</b>	8.26%	10.07%	10.78%	10.89%

Fiscal Year					
2013	2014	2015	2016	2017	Twelve Months Ended 9/30/18
\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108
2,956,559	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
44,177,263	45,106,533	47,803,283	50,231,963	51,736,504	54,812,699
42,565,592	36,899,095	39,904,787	39,673,097	47,734,683	46,630,946
930,273	848,534	878,980	1,750,631	3,434,897	6,977,770
5,988,682	8,243,270	7,545,715	7,913,682	9,223,274	8,758,626
<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>424,131,250</u>
35,700,575	41,478,910	44,698,720	56,093,978	60,669,054	68,439,297
7,180,608	7,891,034	8,369,921	9,063,587	9,451,425	9,304,070
75,903,798	77,242,153	81,411,531	89,715,917	96,057,172	99,835,277
27,403,230	35,374,943	59,785,401	43,275,592	73,924,220	86,683,563
30,447,359	30,267,231	32,436,431	38,314,627	41,805,244	43,628,313
883,324	944,039	973,026	1,050,282	1,048,609	1,113,329
44,916,198	46,688,895	53,652,220	54,393,589	58,152,633	61,414,311
1,979,888	2,411,558	3,051,927	3,307,538	3,701,092	3,759,550
13,034,164	13,613,875	14,460,419	15,215,877	15,889,947	17,362,885
57,508,193	40,964,586	28,911,628	61,611,363	66,540,199	78,835,648
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	22,108,122
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>518,973,833</u>
(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(94,842,583)
11,521,941	11,771,144	13,517,505	13,780,670	19,734,628	14,788,389
(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,788,389)
		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>\$ (29,357,109)</u>
12.00%	11.15%	9.40%	9.83%	10.04%	10.91%