

MONTHLY FINANCIAL REPORT
For Three Months Ended December 31, 2018
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

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County Auditor

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June 26, 2019

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

Gentlemen:

The Monthly Unaudited Financial Report for the three months ending December 31, 2018, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

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

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

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

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

Respectfully submitted,



Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
December 31, 2018

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 272,401,869	\$ 85,469,051
Investments		39,466,253
Receivables:		
Taxes, net	157,547,278	
Grants	5,537,207	
Fees and fines	33,737,102	
Other	6,423,881	
Prepaid items	4,187	
Due from primary government		1,936,092
Due from component units	2,912,511	3,129,704
Capital assets, not being depreciated	490,496,851	45,437,813
Capital assets, net of accumulated depreciation	1,444,694,662	373,635,058
Total Assets	2,413,755,548	549,073,971
Deferred Outflows of Resources		
Deferred charges - debt refunding	7,543,691	8,410,813
Deferred outflows - pension activities	20,283,680	
Total Deferred Outflows of Resources	27,827,371	8,410,813
Liabilities		
Accounts payable and accrued expenses	22,342,436	
Retainage payable	4,045,868	
Accrued interest payable	1,919,136	1,541,208
Unearned revenues	154,050,101	
Due to primary government		2,912,511
Due to component units	1,936,092	3,129,704
Due to other governments	588,793	
Long-term Liabilities		
Long-term liabilities due within one-year	29,635,973	7,070,000
Long-term liabilities due in more than one-year	958,710,285	430,009,693
Net pension liability	41,371,805	
Total Liabilities	1,214,600,489	444,663,116
Deferred Inflows of Resources		
Deferred inflows - pension activities	47,719,570	
Total Deferred Inflows of Resources	47,719,570	
Net Position (Deficit)		
Interim Net Position	1,179,262,860	112,821,668
Total Net Position	\$ 1,179,262,860	\$ 112,821,668

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Three Months Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 13,162,706	\$ 1,818,322	\$ 613,720	\$
Financial administration	2,454,799	291,251		
Administration of justice	26,345,188	2,464,255	5,829,391	
Construction and maintenance	16,158,155	579,708	64,351	150,198
Health and human services	9,369,295	2,020,342	2,632,810	
Cooperative services	213,995			
Public safety	15,853,350	2,649,796	906,144	
Park and recreation	1,822,655	33,905	112,000	
Libraries and education	4,388,094	51,288	1,918	
Capital outlay, interim financial activity	13,126,931			
Internal Service Fund, interim activity	(1,145,194)			
Interest on long-term debt	38,942			
Total Primary Government	\$ 101,788,916	\$ 9,908,867	\$ 10,160,334	\$ 150,198
Component Units				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	3,452,733	6,095,193		
FB Grand Parkway Toll Road Authority	1,476,130	3,896,671		255,994
FBC Housing Finance Corporation *				
FBC Industrial Development Corporation				
Total Component Units	\$ 4,928,863	\$ 9,991,864	\$	\$ 255,994

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**

\$ (10,730,664)	\$
(2,163,548)	
(18,051,542)	
(15,363,898)	
(4,716,143)	
(213,995)	
(12,297,410)	
(1,676,750)	
(4,334,888)	
(13,126,931)	
1,145,194	
(38,942)	
<u>(81,569,517)</u>	

2,642,460
2,676,535

	<u>5,318,995</u>
--	------------------

137,326,493	
652,032	
1,421,039	563,657
974,598	4,635
<u>140,374,162</u>	<u>568,292</u>
58,804,645	5,887,287
<u>1,120,458,215</u>	<u>106,934,381</u>
<u>\$1,179,262,860</u>	<u>\$ 112,821,668</u>

FORT BEND COUNTY, TEXAS
UNAUDITED BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2018

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 92,247,441	\$ 29,166,905	\$ 44,661,755	\$ 84,998,922	\$ 251,075,023
Taxes receivable, net	121,465,690	20,916,744		15,164,845	157,547,279
Grants receivable	5,391,698			145,509	5,537,207
Fines and fees receivable	33,737,102				33,737,102
Other receivables	3,104,631	2,866,538	11,477	441,237	6,423,883
Due from other funds	15,919,097			250	15,919,347
Due from component units	590,571			385,849	976,420
Prepaid items	4,187				4,187
Total Assets	<u>\$ 272,460,417</u>	<u>\$ 52,950,187</u>	<u>\$ 44,673,232</u>	<u>\$ 101,136,612</u>	<u>\$ 471,220,448</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 10,149,229	\$	\$	\$	\$ 10,149,229
Accrued payroll	6,369,331				6,369,331
Retainage payable	254,484		3,791,384		4,045,868
Due to other funds			14,760,682	2,664,397	17,425,079
Due to component units					
Due to other governments	588,793				588,793
Deferred revenue	769,452	2,866,538			3,635,990
Total Liabilities	<u>18,131,289</u>	<u>2,866,538</u>	<u>18,552,066</u>	<u>2,664,397</u>	<u>42,214,290</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	121,465,690	20,916,744		15,164,845	157,547,279
Unavailable revenue-other	33,737,102				33,737,102
Total Deferred Inflows of Resources	<u>155,202,792</u>	<u>20,916,744</u>	<u></u>	<u>15,164,845</u>	<u>191,284,381</u>
Fund Balances:					
Interim Fund Balance	99,126,336	29,166,905	26,121,166	83,307,370	237,721,777
Total Fund Balances	<u>99,126,336</u>	<u>29,166,905</u>	<u>26,121,166</u>	<u>83,307,370</u>	<u>237,721,777</u>
Total Liabilities and Fund Balances	<u>\$ 272,460,417</u>	<u>\$ 52,950,187</u>	<u>\$ 44,673,232</u>	<u>\$ 101,136,612</u>	<u>\$ 471,220,448</u>

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Three Months Ended December 31, 2018

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes - Property	\$ 105,711,468	\$ 18,654,970	\$	\$ 12,960,055	\$ 137,326,493
Taxes - Sales				652,032	652,032
Fees and fines	7,823,282			2,085,586	9,908,868
Intergovernmental	4,625,762		150,198	5,399,632	10,175,592
Earnings on investments	499,831	82,613	366,179	453,191	1,401,814
Miscellaneous	1,021,242			347,672	1,368,914
Total Revenues	<u>119,681,585</u>	<u>18,737,583</u>	<u>516,377</u>	<u>21,898,168</u>	<u>160,833,713</u>
Expenditures					
Current:					
General administration	12,192,414			184,840	12,377,254
Financial administration	2,362,895				2,362,895
Administration of justice	18,834,171		30,539	5,558,397	24,423,107
Construction and maintenance	730,559		5,483,176	7,874,139	14,087,874
Health and human services	7,885,272		27,503	839,981	8,752,756
Cooperative services	196,385				196,385
Public safety	14,897,558			93,038	14,990,596
Parks and recreation	1,208,941		228,907		1,437,848
Libraries and education	3,787,050		194,856	8,256	3,990,162
Capital Outlay	6,600,558		7,661,151	487,437	14,749,146
Debt Service:					
Principal		516,000			516,000
Interest and fiscal charges		38,942			38,942
Total Expenditures	<u>68,695,803</u>	<u>554,942</u>	<u>13,626,132</u>	<u>15,046,088</u>	<u>97,922,965</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>50,985,782</u>	<u>18,182,641</u>	<u>(13,109,755)</u>	<u>6,852,080</u>	<u>62,910,748</u>
Other Financing Sources (Uses)					
Transfers in			324,060	15,515,826	15,839,886
Transfers (out)	(15,149,605)			(690,281)	(15,839,886)
Total Other Financing Sources (Uses)	<u>(15,149,605)</u>		<u>324,060</u>	<u>14,825,545</u>	
Net Change in Fund Balances	35,836,177	18,182,641	(12,785,695)	21,677,625	62,910,748
Fund Balances, Beginning	<u>63,290,159</u>	<u>10,984,264</u>	<u>38,906,861</u>	<u>61,629,745</u>	<u>174,811,029</u>
Fund Balances, Ending	<u>\$ 99,126,336</u>	<u>\$ 29,166,905</u>	<u>\$ 26,121,166</u>	<u>\$ 83,307,370</u>	<u>\$ 237,721,777</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 21,326,846
Due from other funds	1,509,906
Total Current Assets	<u>22,836,752</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	581,972
Total Capital Assets	<u>581,972</u>
Total Assets	<u>23,418,724</u>
Liabilities	
Current Liabilities:	
Benefits payable	5,823,876
Due to other funds	4,174
Total Current Liabilities	<u>5,828,050</u>
Total Liabilities	<u>5,828,050</u>
Net Position	
Interim Net Position	17,590,674
Total Net Position	<u>\$ 17,590,674</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Three Months Ended December 31, 2018

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 12,859,355
Total Operating Revenues	<u>12,859,355</u>
Operating Expenses	
Current operations - general administration	250,477
Benefits provided	11,463,685
Total Operating Expenses	<u>11,714,162</u>
Operating Income (Loss)	1,145,193
Non-Operating Revenues	
Earnings on investments	19,222
Total Non-Operating Revenues	<u>19,222</u>
Change in Net Position	1,164,415
Net Position -Beginning	<u>16,426,259</u>
Net Position -Ending	<u><u>\$ 17,590,674</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Three Months Ended December 31, 2018

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 12,251,076
Payment of benefits	(11,463,685)
Payment of general administration expenses	(1,071,115)
Net Cash Provided (Used) by Operating Activities	<u>(283,724)</u>
Cash Flows from Investing Activities	
Interest earned on investments	19,222
Net Cash Provided by Investing Activities	<u>19,222</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(264,502)
Cash and Cash Equivalents, Beginning of Year	<u>21,591,348</u>
Cash and Cash Equivalents, End of Period	<u>\$ 21,326,846</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 1,145,193
Adjustments to operations:	
Depreciation	6,117
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	(1,269,231)
(Increase) Decrease in other receivables	660,952
Increase (Decrease) in due to other funds	(826,755)
Total adjustments	<u>(1,428,917)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (283,724)</u>

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

	<u>Agency Fund</u>
Assets	
Cash and cash equivalents	\$ 101,298,880
Investments	501,287
Miscellaneous receivables	<u>174,780</u>
Total Assets	<u><u>\$ 101,974,947</u></u>
Liabilities	
Due to other governments	<u>\$ 101,974,947</u>
Total Liabilities	<u><u>\$ 101,974,947</u></u>



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
December 31, 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	\$ 8,080	\$ 61,934,609	\$ 23,433,380	\$	\$ 92,982	\$ 85,469,051
Investments		35,877,056	3,589,197			39,466,253
Due from primary government		1,936,092				1,936,092
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		222,327,341	151,307,717			373,635,058
Total Assets	<u>8,080</u>	<u>365,656,040</u>	<u>183,316,869</u>		<u>92,982</u>	<u>549,073,971</u>
Deferred Outflows of Resources						
Deferred charges - debt refunding		8,410,813				8,410,813
Total Deferred Outflows of Resources		<u>8,410,813</u>				<u>8,410,813</u>
Liabilities and Net Assets						
Liabilities						
Due to primary government		2,575,568	336,943			2,912,511
Due to Fort Bend County Toll Road Authority			3,129,704			3,129,704
Accrued interest payable		942,858	598,350			1,541,208
Long-term liabilities						
Due within one year		7,070,000				7,070,000
Due in more than one year		259,487,321	170,522,372			430,009,693
Total Liabilities		<u>270,075,747</u>	<u>174,587,369</u>			<u>444,663,116</u>
Net Position (Deficit)						
Interim Net Position	8,080	103,991,106	8,729,500		92,982	112,821,668
Total Net Position (Deficit)	<u>\$ 8,080</u>	<u>\$103,991,106</u>	<u>\$ 8,729,500</u>	<u>\$</u>	<u>\$ 92,982</u>	<u>\$112,821,668</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Three Months Ended December 31, 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	3,452,733	6,095,193	
Total Fort Bend County Toll Road Authority	3,452,733	6,095,193	
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	1,476,130	3,896,671	255,994
Total Fort Bend Grand Parkway Toll Road Authority	1,476,130	3,896,671	255,994
Fort Bend County Housing Finance Corporation *			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration			
Total Fort Bend County Industrial Development Corporation			
Total Component Units	\$ 4,928,863	\$ 9,991,864	\$ 255,994

General Revenues:

Unrestricted earnings on investments
Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position

FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	2,642,460				2,642,460
	2,642,460				2,642,460
		2,676,535			2,676,535
		2,676,535			2,676,535
	2,642,460	2,676,535			5,318,995
53	428,520	134,471		613	563,657
	4,635				4,635
53	433,155	134,471		613	568,292
53	3,075,615	2,811,006		613	5,887,287
8,027	100,915,491	5,918,494		92,369	106,934,381
\$ 8,080	\$ 103,991,106	\$ 8,729,500	\$	\$ 92,982	\$ 112,821,668



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 Three Months Ended December 31, 2018

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 235,443,612	\$ 235,443,612	\$ 105,711,468	\$ (129,732,144)	44.9%
Fees and fines	31,238,950	31,238,950	5,540,587	(25,698,363)	17.7%
Intergovernmental	7,200,681	7,208,123	1,117,443	(6,090,680)	15.5%
Earnings on investments	2,973,210	2,973,210	479,606	(2,493,605)	16.1%
Miscellaneous	2,784,387	2,822,893	788,346	(2,034,547)	27.9%
Total Revenues	279,640,840	279,686,788	113,637,450	(166,049,338)	40.6%
Expenditures					
Current:					
General administration	60,037,511	59,900,681	11,949,842	47,950,839	19.9%
Financial administration	9,875,343	9,875,343	2,362,895	7,512,449	23.9%
Administration of justice	78,247,104	78,276,295	18,001,683	60,274,612	23.0%
Construction and maintenance	3,353,982	3,353,982	688,932	2,665,050	20.5%
Health and human services	31,695,321	30,906,504	6,281,261	24,625,243	20.3%
Cooperative services	1,189,519	1,189,519	194,855	994,664	16.4%
Public safety	51,115,162	51,114,912	12,164,597	38,950,315	23.8%
Parks and recreation	3,648,247	3,647,247	891,314	2,755,933	24.4%
Libraries and education	18,692,202	18,699,644	3,787,050	14,912,594	20.3%
Capital Outlay	10,463,626	2,829,634	18,000	2,811,634	0.6%
Total Expenditures	268,318,017	259,793,761	56,340,429	203,453,331	21.7%
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,322,823	19,893,027	57,297,021	37,403,993	
Other Financing Sources (Uses)					
Transfers out	(16,398,404)	(15,123,804)	(15,149,605)	(25,801)	
Total Other Financing Sources (Uses)	(16,398,404)	(15,123,804)	(15,149,605)	(25,801)	
Net change in fund balances- budgetary basis	(5,075,581)	4,769,223	42,147,416	37,378,192	
Net adjustment to reflect operations in accordance with GAAP (a)			(6,311,239)		
Fund Balances, Beginning	63,290,159	63,290,159	63,290,159		
Fund Balances, Ending	\$ 58,214,578	\$ 68,059,382	\$ 99,126,336	\$ 37,378,192	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 113,637,450	\$ 6,044,135	\$ 119,681,585
Expenditures	56,340,429	12,355,374	68,695,803
Excess (Deficiency) of Revenues Over (Under) Expenditures	57,297,021	(6,311,239)	50,985,782
Transfers out	(15,149,605)		(15,149,605)
Total Other Financing Sources (Uses)	(15,149,605)		(15,149,605)
Net Changes in Fund Balances	42,147,416	(6,311,239)	35,836,177
Fund Balances, Beginning			63,290,159
Fund Balances, Ending			<u>\$ 99,126,336</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
December 31, 2018

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 20,286,055	\$ 7,375,097	\$ 13,518,374	\$ 15,035,420
Taxes receivable, net				8,814,750
Grants receivable			7,977	
Other receivables			1,821	68,301
Due from other funds	250			
Due from component units	385,849			
Total Assets	\$ 20,672,154	\$ 7,375,097	\$ 13,528,172	\$ 23,918,471
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$	\$ 969,468	\$ 664,768
Total Liabilities			969,468	664,768
Deferred Inflows of Resources				
Unavailable revenue-property taxes				8,814,750
Total Deferred Inflows of Resources				8,814,750
Fund Balances:				
Interim Fund Balance	20,672,154	7,375,097	12,558,704	14,438,953
Total Fund Balances	20,672,154	7,375,097	12,558,704	14,438,953
Total Liabilities and Fund Balances	\$ 20,672,154	\$ 7,375,097	\$ 13,528,172	\$ 23,918,471

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>
\$ 14,136,893 6,350,095	\$ 1,087,426	\$ 4,471	\$ 70,591	\$ 1,268,234	\$ 653,787
				36,420	90,306
<u>\$ 20,486,988</u>	<u>\$ 1,087,426</u>	<u>\$ 4,471</u>	<u>\$ 70,591</u>	<u>\$ 1,304,654</u>	<u>\$ 744,093</u>
<u>\$ 582,674</u> <u>582,674</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,617</u> <u>1,617</u>	<u>\$ 13,363</u> <u>13,363</u>	<u>\$ 1,030</u> <u>1,030</u>
<u>6,350,095</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>6,350,095</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>13,554,219</u> <u>13,554,219</u>	<u>1,087,426</u> <u>1,087,426</u>	<u>4,471</u> <u>4,471</u>	<u>68,974</u> <u>68,974</u>	<u>1,291,291</u> <u>1,291,291</u>	<u>743,063</u> <u>743,063</u>
<u>\$ 20,486,988</u>	<u>\$ 1,087,426</u>	<u>\$ 4,471</u>	<u>\$ 70,591</u>	<u>\$ 1,304,654</u>	<u>\$ 744,093</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 108,449	\$ 117,587	\$ 53,787	\$ 165,125
Taxes receivable, net				
Grants receivable				
Other receivables		820		
Due from other funds				
Due from component units				
Total Assets	\$ 108,449	\$ 118,407	\$ 53,787	\$ 165,125
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 2,845	\$	\$	\$
Total Liabilities	2,845			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	105,604	118,407	53,787	165,125
Total Fund Balances	105,604	118,407	53,787	165,125
Total Liabilities and Fund Balances	\$ 108,449	\$ 118,407	\$ 53,787	\$ 165,125

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 34,736	\$ 4,872	\$ 18,565	\$ 243,335	\$ 3,146,894	\$ 68,222
65				95,397	
<u>\$ 34,801</u>	<u>\$ 4,872</u>	<u>\$ 18,565</u>	<u>\$ 243,335</u>	<u>\$ 3,242,291</u>	<u>\$ 68,222</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,629</u>	<u>\$ 11,949</u>	<u>\$</u>
			<u>1,629</u>	<u>11,949</u>	
<u>34,801</u>	<u>4,872</u>	<u>18,565</u>	<u>241,706</u>	<u>3,230,342</u>	<u>68,222</u>
<u>34,801</u>	<u>4,872</u>	<u>18,565</u>	<u>241,706</u>	<u>3,230,342</u>	<u>68,222</u>
<u>\$ 34,801</u>	<u>\$ 4,872</u>	<u>\$ 18,565</u>	<u>\$ 243,335</u>	<u>\$ 3,242,291</u>	<u>\$ 68,222</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 702,663	\$ 2,234,845	\$ 17,375	\$ 197,842
Taxes receivable, net				
Grants receivable				
Other receivables			256	
Due from other funds				
Due from component units				
Total Assets	<u>\$ 702,663</u>	<u>\$ 2,234,845</u>	<u>\$ 17,631</u>	<u>\$ 197,842</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 2,369	\$ 3,418	\$	\$
Total Liabilities	<u>2,369</u>	<u>3,418</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	700,294	2,231,427	17,631	197,842
Total Fund Balances	<u>700,294</u>	<u>2,231,427</u>	<u>17,631</u>	<u>197,842</u>
Total Liabilities and Fund Balances	<u>\$ 702,663</u>	<u>\$ 2,234,845</u>	<u>\$ 17,631</u>	<u>\$ 197,842</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	\$ 130,911	\$ (269,761)	\$ 5,679	\$ 292,244	\$ 34,675
	19,248	27,781			
<u>\$ 409,347</u>	<u>\$ 150,159</u>	<u>\$ (241,980)</u>	<u>\$ 5,679</u>	<u>\$ 292,244</u>	<u>\$ 34,675</u>
<u>\$</u>	<u>\$</u>	<u>\$ 15,166</u>	<u>\$</u>	<u>\$</u>	<u>\$ 3,577</u>
		15,166			3,577
<u>409,347</u>	<u>150,159</u>	<u>(257,146)</u>	<u>5,679</u>	<u>292,244</u>	<u>31,098</u>
<u>409,347</u>	<u>150,159</u>	<u>(257,146)</u>	<u>5,679</u>	<u>292,244</u>	<u>31,098</u>
<u>\$ 409,347</u>	<u>\$ 150,159</u>	<u>\$ (241,980)</u>	<u>\$ 5,679</u>	<u>\$ 292,244</u>	<u>\$ 34,675</u>

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 43,621	\$ 414,516	\$ 1,008,605	\$ 2,376,365
Taxes receivable, net				
Grants receivable		197		
Other receivables			61,845	176,312
Due from other funds				
Due from component units				
Total Assets	\$ 43,621	\$ 414,713	\$ 1,070,450	\$ 2,552,677
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 552	\$ 187,747	\$ 21,634	\$ 180,591
Total Liabilities	552	187,747	21,634	180,591
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Interim Fund Balance	43,069	226,966	1,048,816	2,372,086
Total Fund Balances	43,069	226,966	1,048,816	2,372,086
Total Liabilities and Fund Balances	\$ 43,621	\$ 414,713	\$ 1,070,450	\$ 2,552,677

* 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
\$ 2,075	\$	\$ 84,998,922
		15,164,845
		145,509
		441,237
		250
		385,849
<u>\$ 2,075</u>	<u>\$</u>	<u>\$ 101,136,612</u>
<u>\$</u>	<u>\$</u>	<u>\$ 2,664,397</u>
		2,664,397
		15,164,845
		15,164,845
<u>2,075</u>		<u>83,307,370</u>
<u>2,075</u>		<u>83,307,370</u>
<u>\$ 2,075</u>	<u>\$</u>	<u>\$ 101,136,612</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 7,402,907
Taxes, sales	652,032			
Fees and fines				665,611
Intergovernmental			29,156	
Earnings on investments	156,489	47,159	34,640	68,663
Miscellaneous			3,004	147,413
Total Revenues	<u>808,521</u>	<u>47,159</u>	<u>66,800</u>	<u>8,284,594</u>
Expenditures				
Current:				
General administration				
Administration of justice			3,454,616	
Construction and maintenance	2,423,317	239,138		3,513,391
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				419,742
Total Expenditures	<u>2,423,317</u>	<u>239,138</u>	<u>3,454,616</u>	<u>3,933,133</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,614,796)	(191,979)	(3,387,816)	4,351,461
Other Financing Sources (Uses)				
Transfers in			14,934,605	298,000
Transfers (out)	(622,060)			
Total Other Financing Sources (Uses)	<u>(622,060)</u>		<u>14,934,605</u>	<u>298,000</u>
Net change in fund balances	(2,236,856)	(191,979)	11,546,789	4,649,461
Fund Balances, Beginning	22,909,010	7,567,076	1,011,915	9,789,492
Fund Balances, Ending	<u>\$ 20,672,154</u>	<u>\$ 7,375,097</u>	<u>\$ 12,558,704</u>	<u>\$ 14,438,953</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>
\$ 5,557,148	\$	\$	\$	\$	\$
22,297				120,692	234,088
65,073	64,301	30	504	8,380	90,306
9,238	7,004		700		3,586
<u>5,653,756</u>	<u>71,305</u>	<u>30</u>	<u>1,204</u>	<u>129,072</u>	<u>327,980</u>
1,698,293				110,229	
			9,993		33,452
53,695					
<u>1,751,988</u>			<u>9,993</u>	<u>110,229</u>	<u>33,452</u>
3,901,768	71,305	30	(8,789)	18,843	294,528
3,901,768	71,305	30	(8,789)	18,843	294,528
9,652,451	1,016,121	4,441	77,763	1,272,448	448,535
<u>\$ 13,554,219</u>	<u>\$ 1,087,426</u>	<u>\$ 4,471</u>	<u>\$ 68,974</u>	<u>\$ 1,291,291</u>	<u>\$ 743,063</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		2,621		
Intergovernmental				
Earnings on investments	738	763	353	
Miscellaneous	1,918		55	3,495
Total Revenues	2,656	3,384	408	3,495
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	8,256			
Capital Outlay				
Total Expenditures	8,256			
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,600)	3,384	408	3,495
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(5,600)	3,384	408	3,495
Fund Balances, Beginning	111,204	115,023	53,379	161,630
Fund Balances, Ending	\$ 105,604	\$ 118,407	\$ 53,787	\$ 165,125

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>
\$	\$	\$	\$	\$	\$
1,925				267,563	
5,968			70,000		
	32	122	1,627		6,130
					171
<u>7,893</u>	<u>32</u>	<u>122</u>	<u>71,627</u>	<u>267,563</u>	<u>6,301</u>
15,862			14,325	128,020	
<u>15,862</u>	<u></u>	<u></u>	<u>14,325</u>	<u>128,020</u>	<u></u>
(7,969)	32	122	57,302	139,543	6,301
<u>(7,969)</u>	<u>32</u>	<u>122</u>	<u>57,302</u>	<u>139,543</u>	<u>6,301</u>
42,770	4,840	18,443	184,404	3,090,799	61,921
<u>\$ 34,801</u>	<u>\$ 4,872</u>	<u>\$ 18,565</u>	<u>\$ 241,706</u>	<u>\$ 3,230,342</u>	<u>\$ 68,222</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			435	
Intergovernmental				
Earnings on investments	4,612	14,329		1,307
Miscellaneous	56,744	88,522		
Total Revenues	<u>61,356</u>	<u>102,851</u>	<u>435</u>	<u>1,307</u>
Expenditures				
Current:				
General administration	42,264			
Administration of justice		11,478		
Construction and maintenance				
Health and human services				
Public safety		37,513		2,360
Libraries and education				
Capital Outlay		14,000		
Total Expenditures	<u>42,264</u>	<u>62,991</u>		<u>2,360</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,092	39,860	435	(1,053)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	19,092	39,860	435	(1,053)
Fund Balances, Beginning	681,202	2,191,567	17,196	198,895
Fund Balances, Ending	<u>\$ 700,294</u>	<u>\$ 2,231,427</u>	<u>\$ 17,631</u>	<u>\$ 197,842</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	6,767	524,432		285,028	50,521
	1,148		277	7,216	290
		13,820	5,402		
<u>409,347</u>	<u>7,915</u>	<u>538,252</u>	<u>5,679</u>	<u>292,244</u>	<u>50,811</u>
	34,590	795,398			19,713
	<u>34,590</u>	<u>795,398</u>			<u>19,713</u>
409,347	(26,675)	(257,146)	5,679	292,244	31,098
	215,000				
	<u>215,000</u>				
409,347	188,325	(257,146)	5,679	292,244	31,098
	(38,166)				
<u>\$ 409,347</u>	<u>\$ 150,159</u>	<u>\$ (257,146)</u>	<u>\$ 5,679</u>	<u>\$ 292,244</u>	<u>\$ 31,098</u>

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			204,643	565,711
Intergovernmental	49,944	869,427		2,944,435
Earnings on investments				22,704
Miscellaneous			6,500	10,690
Total Revenues	49,944	869,427	211,143	3,543,540
Expenditures				
Current:				
General administration				
Administration of justice	6,875	615,946	171,937	1,171,454
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	6,875	615,946	171,937	1,171,454
Excess (Deficiency) of Revenues Over (Under) Expenditures	43,069	253,481	39,206	2,372,086
Other Financing Sources (Uses)				
Transfers in				68,221
Transfers (out)				(68,221)
Total Other Financing Sources (Uses)				
Net change in fund balances	43,069	253,481	39,206	2,372,086
Fund Balances, Beginning		(26,515)	1,009,610	
Fund Balances, Ending	\$ 43,069	\$ 226,966	\$ 1,048,816	\$ 2,372,086

* 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
\$	\$	\$ 12,960,055
		652,032
		2,085,586
		5,399,632
15		453,191
		347,672
<u>15</u>		<u>21,898,168</u>
231		184,840
		5,558,397
		7,874,139
		839,981
		93,038
		8,256
		487,437
<u>231</u>		<u>15,046,088</u>
(216)		6,852,080
		15,515,826
		(690,281)
		<u>14,825,545</u>
(216)		21,677,625
2,291		61,629,745
<u>\$ 2,075</u>		<u>\$ 83,307,370</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 Three Months Ended December 31, 2018

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 16,510,435	\$ 16,510,435	\$ 7,402,907	\$ (9,107,528)	44.8%
Fees and fines	6,974,081	6,974,081	665,611	(6,308,470)	9.5%
Intergovernmental	215,322	215,322		(215,322)	0.0%
Earnings on investments	300,000	300,000	68,663	(231,337)	22.9%
Miscellaneous	356,120	356,120	147,413	(208,707)	41.4%
Total Revenues	24,355,958	24,355,958	8,284,594	(16,071,364)	34.0%
Expenditures					
Current:					
Construction and maintenance	23,622,595	23,622,595	3,513,391	20,109,204	14.9%
Capital Outlay	1,133,000	1,133,000	419,742	713,258	37.0%
Total Expenditures	24,755,595	24,755,595	3,933,133	20,822,461	15.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(399,637)	(399,637)	4,351,461	4,751,097	
Other Financing Sources (Uses)					
Transfers in			298,000	298,000	
Total Other Financing Sources (Uses)			298,000	298,000	
Net change in fund balances- budgetary basis	(399,637)	(399,637)	4,649,461	5,049,097	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	9,789,492	9,789,492	9,789,492		
Fund balances, Ending	\$ 9,389,855	\$ 9,389,855	\$ 14,438,953	\$ 5,049,097	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 8,284,594	\$	\$ 8,284,594
Expenditures	3,933,133		3,933,133
Net Changes in Fund Balances	4,649,461		4,649,461
Fund balances, Beginning			9,789,492
Fund balances, Ending			\$ 14,438,953

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Three Months Ended December 31, 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	\$ 12,422,515	\$ 12,422,515	\$ 5,557,148	\$ (6,865,367)	44.7%
Fees and fines	222,596	222,596	22,297	(200,299)	10.0%
Earnings on investments	250,000	250,000	65,073	(184,927)	26.0%
Miscellaneous	126,561	126,561	9,238	(117,323)	7.3%
Total Revenues	<u>13,021,672</u>	<u>13,021,672</u>	<u>5,653,756</u>	<u>(7,367,916)</u>	<u>43.4%</u>
Expenditures					
Current:					
Construction and maintenance	9,476,443	9,476,443	1,689,381	7,787,062	17.8%
Capital Outlay	<u>1,380,000</u>	<u>1,380,000</u>	<u>1,380,000</u>	<u>1,380,000</u>	<u>0.0%</u>
Total Expenditures	<u>10,856,443</u>	<u>10,856,443</u>	<u>1,689,381</u>	<u>9,167,062</u>	<u>15.6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,165,229</u>	<u>2,165,229</u>	<u>3,964,375</u>	<u>1,799,146</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(4,030,000)</u>	<u> </u>	<u> </u>	<u> </u>	
Total Other Financing Sources (Uses)	<u>(4,030,000)</u>	<u> </u>	<u> </u>	<u> </u>	
Net change in fund balances- budgetary basis	(1,864,771)	2,165,229	3,964,375	1,799,146	
Net adjustment to reflect operations in accordance with GAAP (a)			(62,607)		
Fund balances, Beginning	9,652,451	9,652,451	9,652,451		
Fund balances, Ending	<u>\$ 7,787,680</u>	<u>\$ 11,817,680</u>	<u>\$ 13,554,219</u>	<u>\$ 1,799,146</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	\$ 5,653,756	\$	\$ 5,653,756
Expenditures	1,689,381	62,607	1,751,988
Net Changes in Fund Balances	3,964,375	(62,607)	3,901,768
Fund balances, Beginning			9,652,451
Fund balances, Ending			<u>\$ 13,554,219</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 41,565,986	\$ 41,565,986	\$ 18,654,970	\$ (22,911,016)	44.9%
Earnings on investments	300,000	300,000	82,613	(217,387)	27.5%
Total Revenues	41,865,986	41,865,986	18,737,583	(23,128,403)	44.8%
Expenditures					
Current:					
Principal	22,610,000	22,610,000	516,000	22,094,000	2.3%
Interest and fiscal charges	17,300,950	17,300,950	38,942	17,262,008	0.2%
Total Expenditures	39,910,950	39,910,950	554,942	39,356,008	1.4%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,955,036	1,955,036	18,182,641	16,227,605	
Net change in fund balances- budgetary basis	1,955,036	1,955,036	18,182,641	16,227,605	
Fund balances, Beginning	10,984,264	10,984,264	10,984,264		
Fund balances, Ending	\$ 12,939,300	\$ 12,939,300	\$ 29,166,905	\$ 16,227,605	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 12,442,044	\$ 8,884,802	\$ 21,326,846
Due from other funds	1,288,025	221,881	1,509,906
Total Current Assets	<u>13,730,069</u>	<u>9,106,683</u>	<u>22,836,752</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	581,972		581,972
Total Capital Assets	<u>581,972</u>		<u>581,972</u>
Total Assets	<u>14,312,041</u>	<u>9,106,683</u>	<u>23,418,724</u>
Liabilities			
Current Liabilities:			
Benefits payable	2,551,038	3,272,838	5,823,876
Due to other funds	2,707	1,467	4,174
Total Current Liabilities	<u>2,553,745</u>	<u>3,274,305</u>	<u>5,828,050</u>
Total Liabilities	<u>2,553,745</u>	<u>3,274,305</u>	<u>5,828,050</u>
Net Position			
Interim Net Position	11,758,296	5,832,378	17,590,674
Total Net Position	<u>\$ 11,758,296</u>	<u>\$ 5,832,378</u>	<u>\$ 17,590,674</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 11,241,332	\$ 1,618,023	\$ 12,859,355
Total Operating Revenues	<u>11,241,332</u>	<u>1,618,023</u>	<u>12,859,355</u>
Operating Expenses			
Current operations - general administration	187,056	63,421	250,477
Benefits provided	<u>11,099,322</u>	<u>364,363</u>	<u>11,463,685</u>
Total Operating Expenses	<u>11,286,378</u>	<u>427,784</u>	<u>11,714,162</u>
Operating Income (Loss)	(45,046)	1,190,239	1,145,193
Non-Operating Revenues			
Earnings on investments	<u>19,222</u>	<u> </u>	<u>19,222</u>
Total Non-Operating Revenues	<u>19,222</u>	<u> </u>	<u>19,222</u>
Change in Net Position	(25,824)	1,190,239	1,164,415
Net Position -Beginning	<u>11,784,120</u>	<u>4,642,139</u>	<u>16,426,259</u>
Net Position -Ending	<u>\$ 11,758,296</u>	<u>\$ 5,832,378</u>	<u>\$ 17,590,674</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Three Months Ended December 31, 2018

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 10,622,131	\$ 1,628,945	\$ 12,251,076
Payment of benefits	(11,099,322)	(364,363)	(11,463,685)
Payment of general administration expenses	(647,470)	(423,645)	(1,071,115)
Net Cash Provided (Used) by Operating Activities	<u>(1,124,661)</u>	<u>840,937</u>	<u>(283,724)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	19,222		19,222
Net Cash Provided by Investing Activities	<u>19,222</u>		<u>19,222</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,105,439)	840,937	(264,502)
Cash and Cash Equivalents, Beginning of Year	<u>13,547,483</u>	<u>8,043,865</u>	<u>21,591,348</u>
Cash and Cash Equivalents, Ending of Period	<u>\$ 12,442,044</u>	<u>\$ 8,884,802</u>	<u>\$ 21,326,846</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (45,046)	\$ 1,190,239	\$ 1,145,193
Adjustments to operations:			
Depreciation	6,117		6,117
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	(1,269,231)		(1,269,231)
(Increase) Decrease in other receivables	650,030	10,922	660,952
Increase (Decrease) in due to other funds	(466,531)	(360,224)	(826,755)
Total adjustments	<u>(1,079,615)</u>	<u>(349,302)</u>	<u>(1,428,917)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,124,661)</u>	<u>\$ 840,937</u>	<u>\$ (283,724)</u>



STATISTICAL SECTION

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

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

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

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

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

Fiscal Year					
2014	2015	2016	2017	2018	Three Months Ended 12/31/18
\$ 751,094,000	\$1,237,335,552	\$ 1,359,940,461	\$ 1,414,937,836	\$ 1,429,202,714	\$
33,701,957	45,671,162	51,713,877	69,185,967	75,145,128	
(173,039,698)	(170,725,099)	(199,645,451)	(227,177,418)	(383,995,977)	
					1,179,262,860
<u>\$ 611,756,259</u>	<u>\$1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,256,946,385</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,179,262,860</u>
<u>\$ 611,756,259</u>	<u>\$1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,256,946,385</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,179,262,860</u>

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

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

Fiscal Year					Three Months
2014	2015	2016	2017	2018	Ended 12/31/18
\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,508,837	\$ 73,299,757	\$ 13,162,706
9,809,215	9,923,190	10,668,228	11,263,933	10,834,176	2,454,799
96,510,853	97,317,659	106,035,587	115,538,871	117,331,362	26,345,188
57,430,317	80,574,657	78,151,431	124,089,221	158,535,405	16,158,155
34,976,018	36,721,273	43,153,506	47,679,907	49,429,132	9,369,295
1,152,222	1,150,926	1,215,874	1,210,100	1,182,279	213,995
58,412,120	63,537,941	64,704,958	69,963,634	71,090,108	15,853,350
3,379,366	4,133,419	4,545,562	5,217,764	4,116,418	1,822,655
17,170,818	17,638,589	18,446,773	19,285,563	19,954,027	4,388,094
14,836,824	14,108,075	14,960,865	16,192,299	18,187,015	38,942
					13,126,931
					(1,145,194)
<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 523,959,679</u>	<u>\$ 101,788,916</u>
\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,851,604	\$ 9,098,347	\$ 1,818,322
6,497,643	7,541,956	8,143,353	7,975,576	8,421,651	291,251
8,400,556	8,485,619	8,700,278	8,566,204	10,085,158	2,464,255
6,759,102	7,078,136	7,121,643	6,547,329	7,164,117	579,708
7,371,859	7,762,002	10,263,992	9,615,495	15,241,132	2,020,342
7,125,686	7,721,948	8,733,631	9,538,600	10,308,635	2,649,796
193,631	188,437	158,626	145,150	201,478	33,905
276,634	280,973	288,193	261,257	260,911	51,288
3,626,019	3,849,997	4,380,173	5,450,961	9,882,516	613,720
10,213,349	10,292,737	10,823,506	10,566,287	9,413,315	5,829,391
372,129	1,713,376	390,265	4,678,766	230,570	64,351
14,782,021	16,106,462	18,361,326	18,966,638	19,031,432	2,632,810
200	350	21,586			
3,932,646	4,427,337	3,994,478	3,760,913	5,118,910	906,144
100,286	346,283	98,583	95,821	104,711	112,000
69,806	104,658	46,068	62,278	78,841	1,918
3,500,000		89,000	175,000		
32,683,107	32,920,374	125,334,640	120,203,650	97,674,810	150,198
			15,327		
357,373	64,000	28,000			
		1,403,990			
<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 202,316,534</u>	<u>\$ 20,219,399</u>

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

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

Fiscal Year					
2014	2015	2016	2017	2018	Three Months Ended 12/31/18
<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (81,569,517)</u>
<u><u>\$ (226,270,635)</u></u>	<u><u>\$ (257,595,750)</u></u>	<u><u>\$ (186,863,921)</u></u>	<u><u>\$ (262,473,273)</u></u>	<u><u>\$ (321,643,145)</u></u>	<u><u>\$ (81,569,517)</u></u>
\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 137,326,493
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	652,032
880,712	904,359	1,761,994	3,460,544	7,033,371	1,421,039
4,373,699	7,138,231	7,520,474	8,503,412	8,301,082	974,598
<u>232,307,606</u>	<u>278,573,878</u>	<u>286,591,193</u>	<u>307,410,771</u>	<u>322,867,910</u>	<u>140,374,162</u>
<u><u>\$ 232,307,606</u></u>	<u><u>\$ 278,573,878</u></u>	<u><u>\$ 286,591,193</u></u>	<u><u>\$ 307,410,771</u></u>	<u><u>\$ 322,867,910</u></u>	<u><u>\$ 140,374,162</u></u>
<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ 1,224,765</u>	<u>\$ 58,804,645</u>
<u><u>\$ 6,036,971</u></u>	<u><u>\$ 20,978,128</u></u>	<u><u>\$ 99,727,272</u></u>	<u><u>\$ 44,937,498</u></u>	<u><u>\$ 1,224,765</u></u>	<u><u>\$ 58,804,645</u></u>

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

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

Fiscal Year					
2014	2015	2016	2017	2018	Three Months Ended 12/31/18
\$	\$ 155,202,792	\$	\$	\$	\$
386,965	359,792	270,023	152,920	39,310	
209,080	217,488	257,923	3,736,150	3,887,613	
22,676,941	14,766,773	8,278,285	11,792,299	32,390,827	
14,251,514	30,590,003	37,882,243	44,717,250	26,972,412	
					99,126,336
<u>\$ 37,524,500</u>	<u>\$ 201,136,848</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 99,126,336</u>
\$	\$	\$	\$	\$	\$
45,408	44,468	28,044	21,314	45,409	
41,583,667	58,412,209	142,212,451	143,745,555	111,570,900	
(3,169)	(1,883)	(12,510)	(127,583)	(201,790)	
					138,595,441
<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 138,595,441</u>

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

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

Fiscal Year					
2014	2015	2016	2017	2018	Three Months Ended 12/31/18
\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 137,326,493
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	652,032
45,106,533	47,803,283	50,231,963	51,736,504	54,687,700	9,908,868
36,899,095	39,904,787	39,673,097	47,734,683	46,630,942	10,175,592
848,534	878,980	1,750,631	3,434,897	6,977,865	1,401,814
8,243,270	7,545,715	7,913,682	9,223,274	9,275,553	1,368,914
<u>318,304,292</u>	<u>344,366,239</u>	<u>377,500,730</u>	<u>406,970,399</u>	<u>424,523,269</u>	<u>160,833,713</u>
41,478,910	44,698,720	56,093,978	60,669,054	67,799,061	12,377,254
7,891,034	8,369,921	9,063,587	9,451,425	9,306,005	2,362,895
77,242,153	81,411,531	89,715,917	96,057,172	99,960,008	24,423,107
35,374,943	59,785,401	43,275,592	73,924,220	88,168,071	14,087,874
30,267,231	32,436,431	38,314,627	41,805,244	43,628,300	8,752,756
944,039	973,026	1,050,282	1,048,609	1,113,328	196,385
46,688,895	53,652,220	54,393,589	58,152,633	61,416,316	14,990,596
2,411,558	3,051,927	3,307,538	3,701,092	3,576,272	1,437,848
13,613,875	14,460,419	15,215,877	15,889,947	16,989,644	3,990,162
40,964,586	28,911,628	61,611,363	66,540,199	78,787,370	14,749,146
16,250,000	16,750,000	18,480,000	21,420,000	25,931,000	516,000
15,893,399	14,391,964	15,506,610	18,914,424	22,108,123	38,942
234,472	1,207,260	1,316,238	599,813	558,469	
<u>329,255,095</u>	<u>360,100,448</u>	<u>407,345,198</u>	<u>468,173,832</u>	<u>519,341,967</u>	<u>97,922,965</u>
(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	62,910,748
11,771,144	13,517,505	13,780,670	19,734,628	14,559,002	15,839,886
(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(15,839,886)
	37,365,000	96,640,000	64,550,000	58,467,549	
18,900,000	108,225,000	73,120,000			
	3,944,496	18,416,480	7,965,901	7,313,675	
2,202,026	18,114,658	15,739,791			
(21,065,913)	(126,676,501)	(89,544,194)			
			3,808,978		
<u>(2,685,887)</u>	<u>40,972,653</u>	<u>114,372,077</u>	<u>76,324,879</u>	<u>65,781,224</u>	
<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ 15,121,446</u>	<u>\$ (29,037,474)</u>	<u>\$ 62,910,748</u>
11.15%	9.40%	9.83%	10.04%	10.90%	0.67%