



**MONTHLY FINANCIAL REPORT**  
**For Four Months Ended January 31, 2016**  
**(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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April 28, 2016

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

Gentlemen:

The Monthly Unaudited Financial Report for the four months ending January 31, 2016, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

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

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

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

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

Respectfully submitted,

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

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**





**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITION**  
*January 31, 2016*

	<b>Primary Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 219,212,575	\$ 108,852,464
Investments		4,312,050
Receivables:		
Taxes, net	52,174,010	
Grants	4,177,372	
Fees and fines	25,703,230	
Other	2,145,259	
Deferred charges - debt refunding	6,193,557	10,240,356
Deferred outflows - pension activities	17,000,841	
Due from component units	987,148	
Capital assets, not being depreciated	412,113,597	
Capital assets, net of accumulated depreciation	702,120,529	337,173,019
<b>Total Assets</b>	<b>1,441,828,118</b>	<b>460,577,889</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	16,632,824	
Retainage payable	875,726	1,073,033
Accrued interest payable	1,336,048	1,328,265
Unearned revenues	45,407,920	
Due to primary government		987,148
Due to other governments	755,601	
Long-term liabilities due within one-year	20,217,085	4,645,000
Long-term liabilities due in more than one-year	619,345,342	379,983,218
<b>Total Liabilities</b>	<b>704,570,546</b>	<b>388,016,664</b>
<b>Net Position (Deficit)</b>		
Interim Net Position	737,257,572	72,561,225
<b>Total Net Position</b>	<b>\$ 737,257,572</b>	<b>\$ 72,561,225</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Four Months Ended January 31, 2016*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 17,745,062	\$ 2,480,645	\$ 1,501,705	\$
Financial administration	3,424,156	698,255		
Administration of justice	28,702,838	2,489,328	6,091,193	
Construction and maintenance	11,719,518	1,144,485	63,299	102,566
Health and welfare	11,181,018	2,310,461	2,284,585	
Cooperative services	267,511			
Public safety	18,707,350	2,894,569	1,222,541	
Park and recreation	1,294,747	290,437		
Libraries and education	5,549,877	382,186	12,679	
Capital outlay, interim financial activity	9,214,894			
Internal Service Fund, interim activity	(1,786,006)			
Interest on long-term debt	1,750			
Total Primary Government	\$ 106,022,715	\$ 12,690,366	\$ 11,176,002	\$ 102,566
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	1,617,501	7,411,485		
FB Grand Parkway Toll Road Operations	3,708,355	5,256,874		
FB Housing Finance Corp. *				
FBC Industrial Development Corporation				
Total Component Units	\$ 5,325,856	\$ 12,668,359	\$	\$

**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
<b>Governmental Activities</b>	
\$ (13,762,712)	\$
(2,725,901)	
(20,122,317)	
(10,409,168)	
(6,585,972)	
(267,511)	
(14,590,240)	
(1,004,310)	
(5,155,012)	
(9,214,894)	
1,786,006	
(1,750)	
(82,053,781)	
	5,793,984
	1,548,519
	7,342,503
183,819,948	
868,871	
248,631	140,072
1,639,516	1,775
186,576,966	141,847
104,523,185	7,484,350
632,734,387	65,076,875
\$ 737,257,572	\$ 72,561,225

**FORT BEND COUNTY, TEXAS****UNAUDITED BALANCE SHEET****GOVERNMENTAL FUNDS***January 31, 2016*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2015 Mobility Bonds</b>	<b>Non-major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 112,144,742	\$ 25,500,105	\$ 7,372,442	\$ 70,211,757	\$ 215,229,046
Taxes receivable, net	40,272,551	6,019,162		5,882,297	52,174,010
Grants receivable	3,889,757			287,615	4,177,372
Fines and fees receivable	25,703,230				25,703,230
Other receivables	1,976,416			168,841	2,145,257
Due from other funds	1,457,162				1,457,162
Due from component units	987,148				987,148
<b>Total Assets</b>	<b>\$ 186,431,006</b>	<b>\$ 31,519,267</b>	<b>\$ 7,372,442</b>	<b>\$ 76,550,510</b>	<b>\$ 301,873,225</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 4,997,974	\$	\$	\$	\$ 4,997,974
Accrued payroll	5,188,487				5,188,487
Retainage payable	65,315		797,823	12,588	875,726
Due to other funds			205,179	3,235,452	3,440,631
Due to other governments	755,601				755,601
Deferred revenue	65,991,089	6,019,162		5,882,297	77,892,548
<b>Total Liabilities</b>	<b>76,998,466</b>	<b>6,019,162</b>	<b>1,003,002</b>	<b>9,130,337</b>	<b>93,150,967</b>
Fund Balances:					
Fund Balance	109,432,540	25,500,105	6,369,440	67,420,173	208,722,258
<b>Total Fund Balances</b>	<b>109,432,540</b>	<b>25,500,105</b>	<b>6,369,440</b>	<b>67,420,173</b>	<b>208,722,258</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 186,431,006</b>	<b>\$ 31,519,267</b>	<b>\$ 7,372,442</b>	<b>\$ 76,550,510</b>	<b>\$ 301,873,225</b>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Four Months Ended January 31, 2016*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2015 Mobility Bonds</b>	<b>Non-major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Taxes - Property	\$ 141,174,614	\$ 22,709,149	\$	\$ 19,936,187	\$ 183,819,950
Taxes - Sales				868,871	868,871
Fees and fines	9,806,032			2,360,813	12,166,845
Intergovernmental	5,942,855		103,154	5,199,995	11,246,004
Earnings on investments	146,369	13,204	15,053	72,007	246,633
Miscellaneous	2,112,169		0	359,114	2,471,283
<b>Total Revenues</b>	<b>159,182,039</b>	<b>22,722,353</b>	<b>118,207</b>	<b>28,796,987</b>	<b>210,819,586</b>
<b>Expenditures</b>					
Current:					
General administration	16,464,594			1,132,855	17,597,449
Financial administration	3,314,905			2,200	3,317,105
Administration of justice	19,902,634			7,141,067	27,043,701
Construction and maintenance	702,217		250,462	7,864,106	8,816,785
Health and welfare	9,641,607			832,027	10,473,634
Cooperative services	243,315				243,315
Public safety	17,513,781			110,191	17,623,972
Parks and recreation	996,913				996,913
Libraries and education	4,970,801			13,149	4,983,950
<b>Capital Outlay</b>	<b>8,559,724</b>		<b>5,529,406</b>	<b>1,298,474</b>	<b>15,387,604</b>
<b>Debt Service:</b>					
Interest and fiscal charges		1,750			1,750
<b>Total Expenditures</b>	<b>82,310,491</b>	<b>1,750</b>	<b>5,779,868</b>	<b>18,394,069</b>	<b>106,486,178</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>76,871,548</b>	<b>22,720,603</b>	<b>(5,661,661)</b>	<b>10,402,918</b>	<b>104,333,408</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in				13,390,203	13,390,203
Transfers (out)	(13,373,064)			(17,139)	(13,390,203)
<b>Total Other Financing Sources (Uses)</b>	<b>(13,373,064)</b>			<b>13,373,064</b>	
Net Change in Fund Balances	63,498,484	22,720,603	(5,661,661)	23,775,982	104,333,408
<b>Fund Balances, Beginning</b>	<b>45,934,056</b>	<b>2,779,502</b>	<b>12,031,101</b>	<b>43,644,191</b>	<b>104,388,850</b>
<b>Fund Balances, Ending</b>	<b>\$ 109,432,540</b>	<b>\$ 25,500,105</b>	<b>\$ 6,369,440</b>	<b>\$ 67,420,173</b>	<b>\$ 208,722,258</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITIOIN**  
**PROPRIETARY FUNDS**  
*January 31, 2016*

	<b>Governmental Activities Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 3,983,533
Due from other funds	2,066,530
Total Current Assets	<u>6,050,063</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>612,380</u>
Total Capital Assets	<u>612,380</u>
<b>Total Assets</b>	<u>6,662,443</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	6,446,363
Due to other funds	83,061
Total Current Liabilities	<u>6,529,424</u>
<b>Total Liabilities</b>	<u>6,529,424</u>
<b>Net Position (Deficit)</b>	
Invested in capital assets, net of related debt	612,380
Unrestricted	<u>(479,361)</u>
<b>Total Net Position (Deficit)</b>	<u>\$ 133,019</u>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION****PROPRIETARY FUNDS***For the Four Months Ended January 31, 2016*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 14,883,011
<b>Total Operating Revenues</b>	<u>14,883,011</u>
<b>Operating Expenses</b>	
Current operations - general administration	973,804
Benefits provided	12,123,200
<b>Total Operating Expenses</b>	<u>13,097,004</u>
<b>Operating Income (Loss)</b>	1,786,007
<b>Non-Operating Revenues</b>	
Earnings on investments	1,998
<b>Total Non-Operating Revenues</b>	<u>1,998</u>
Change in Net Position	1,788,005
<b>Net Position (Deficit)-Beginning</b>	<u>(1,654,986)</u>
<b>Net Position (Deficit)-Ending</b>	<u>\$ 133,019</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Four Months Ended January 31, 2016*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 12,434,931
Payment of benefits	(12,123,200)
Payment of general administration expenses	(973,804)
Net Cash Provided (Used) by Operating Activities	<u>(662,073)</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	<u>1,998</u>
Net Cash Provided by Investing Activities	<u>1,998</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	<u>(2,901)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,901)</u>
<b>Net Increase in Cash and Cash Equivalents</b>	(662,976)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>4,646,509</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u><u>\$ 3,983,533</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ 1,786,007
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	3,177
(Increase) Decrease in other receivables	342,549
(Increase) Decrease in due from other funds	(2,793,806)
<b>Total adjustments</b>	<u>(2,448,080)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ (662,073)</u></u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS**  
*January 31, 2016*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 35,091,190</u>
<b>Total Assets</b>	<u><u>\$ 35,091,190</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 35,091,190</u>
<b>Total Liabilities</b>	<u><u>\$ 35,091,190</u></u>



**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF NET POSITION (DEFICIT)****COMPONENT UNITS***January 31, 2016*

	<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 Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 7,764	\$ 85,882,658	\$ 22,735,721		\$ 226,321	\$108,852,464
Investments		2,009,839	2,302,211			4,312,050
Deferred charges - debt refunding		10,240,356				10,240,356
Capital assets, net		200,591,613	136,581,406			337,173,019
<b>Total Assets</b>	<u>7,764</u>	<u>298,724,466</u>	<u>161,619,338</u>		<u>226,321</u>	<u>460,577,889</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		657,959	415,074			1,073,033
Due to primary government		781,644	205,504			987,148
Accrued interest payable		729,915	598,350			1,328,265
Long-term liabilities						
Due within one year		4,645,000				4,645,000
Due in more than one year		207,801,904	172,181,314			379,983,218
<b>Total Liabilities</b>		<u>214,616,422</u>	<u>173,400,242</u>			<u>388,016,664</u>
<b>Net Position (Deficit)</b>						
Invested in capital assets, net of related debt		18,837,565	(28,750,755)			(9,913,190)
Restricted for:						
Debt Service		7,679,464	2,306,838			9,986,302
Unrestricted	7,764	57,591,015	14,663,013		226,321	72,488,113
<b>Total Net Position (Deficit)</b>	<u>\$ 7,764</u>	<u>\$ 84,108,044</u>	<u>\$ (11,780,904)</u>	<u>\$</u>	<u>\$ 226,321</u>	<u>\$ 72,561,225</u>

\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Four Months Ended January 31, 2016*

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
<b>FBC Surface Water Supply Corporation</b>			
Health and welfare	\$	\$	\$
<b>Total FBC Surface Water Supply Corporation</b>			
<b>Fort Bend Toll Road Authority</b>			
Toll road operations	1,617,501	7,411,485	
Principal retirement			
Interest on long-term debt			
<b>Total Fort Bend Toll Road Authority</b>	1,617,501	7,411,485	
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	3,708,355	5,256,874	
Interest on long-term debt			
<b>Total Grand Parkway Toll Road Operations</b>	3,708,355	5,256,874	
<b>Fort Bend Housing Finance Corporation *</b>			
General administration	22,718	76,759	
<b>Total Fort Bend Housing Finance Corporation</b>	22,718	76,759	
<b>Fort Bend County Industrial Development Corporation</b>			
General administration			
<b>Total Fort Bend County Industrial Development Corporation</b>			
<b>Total Component Units</b>	\$ 5,348,574	\$ 12,745,118	\$

**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 Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$
	5,793,984				5,793,984
	5,793,984				5,793,984
		1,548,519			1,548,519
		1,548,519			1,548,519
	5,793,984	1,548,519			7,342,503
10	113,200	26,560		302	140,072
	1,711	64			1,775
10	114,911	26,624		302	141,847
10	5,908,895	1,575,143		302	7,484,350
7,754	78,199,149	(13,356,047)		226,019	65,076,875
\$ 7,764	\$ 84,108,044	\$ (11,780,904)	\$	\$ 226,321	\$ 72,561,225



### **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 Four Months Ended January 31, 2016*

	<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	\$ 206,218,766	\$ 206,218,766	\$ 141,174,614	\$ (65,044,152)	68.5%
Fees and fines	28,548,350	28,548,350	6,953,490	(21,594,860)	24.4%
Intergovernmental	6,321,616	6,321,616	1,284,683	(5,036,933)	20.3%
Earnings on investments	552,000	552,000	146,369	(405,631)	26.5%
Miscellaneous	2,898,350	2,898,350	1,421,365	(1,476,985)	49.0%
<b>Total Revenues</b>	<u>244,539,082</u>	<u>244,539,082</u>	<u>150,980,521</u>	<u>(93,558,561)</u>	<u>61.7%</u>
<b>Expenditures</b>					
Current:					
General administration	48,449,541	47,798,023	14,544,959	33,253,063	30.4%
Financial administration	9,129,528	9,197,036	2,999,680	6,197,357	32.6%
Administration of justice	64,269,673	64,897,760	19,308,871	45,588,889	29.8%
Construction and maintenance	3,131,584	3,136,178	697,303	2,438,876	22.2%
Health and welfare	23,898,723	23,675,275	6,444,734	17,230,541	27.2%
Cooperative services	1,064,250	1,064,250	231,426	832,824	21.7%
Public safety	44,093,122	44,039,802	14,221,134	29,818,668	32.3%
Parks and recreation	3,119,081	3,119,081	915,334	2,203,747	29.3%
Libraries and education	15,319,614	15,343,614	4,962,917	10,380,697	32.3%
<b>Capital Outlay</b>	<u>12,020,908</u>	<u>4,384,413</u>	<u>1,043,533</u>	<u>3,340,880</u>	<u>23.8%</u>
<b>Total Expenditures</b>	<u>224,496,024</u>	<u>216,655,432</u>	<u>65,369,891</u>	<u>151,285,540</u>	<u>30.2%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,043,058</u>	<u>27,883,650</u>	<u>85,610,629</u>	<u>57,726,979</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	<u>(14,831,864)</u>	<u>(14,831,864)</u>	<u>(13,373,064)</u>	<u>1,458,800</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>(14,831,864)</u>	<u>(14,831,864)</u>	<u>(13,373,064)</u>	<u>1,458,800</u>	
<b>Net change in fund balances- budgetary basis</b>	5,211,194	13,051,786	72,237,565	59,185,779	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(8,739,083)		
<b>Fund Balances, Beginning</b>	<u>45,934,056</u>	<u>45,934,056</u>	<u>45,934,056</u>		
<b>Fund Balances, Ending</b>	<u>\$ 51,145,250</u>	<u>\$ 58,985,842</u>	<u>\$ 109,432,539</u>	<u>\$ 59,185,779</u>	

(a) See reconciliation on following page.

**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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 150,980,521	\$ 8,201,517	\$ 159,182,038
Expenditures	65,369,891	16,940,600	82,310,492
<b>Net Changes in Fund Balances</b>	72,237,565	(8,739,083)	63,498,483
<b>Fund Balances, Beginning</b>			45,934,056
<b>Fund Balances, Ending</b>			<u>\$ 109,432,539</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 and 135.

**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.



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

**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.

**Asset Forfeitures**

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

**County Child Abuse Prevention**

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

**Law Enforcement Officers Standards Education Grant**

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

**Juvenile Title IV-E Foster Care**

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

**Child Protective Services**

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

**Community Development Combined Funds**

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

**HOPE 3 Implementation and Program Sales**

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

**Child Support Title IV-D Reimbursement**

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

**Local Law Enforcement Block Grants**

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

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

**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.

**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, and 451.

**Capital Project Funds**

**Justice Center Project Fund**

This fund is used to account for the proceeds of the Fort Bend County Limited Tax Bonds Series 2009, which are being used to finance the construction of the County's Justice Center. This includes Fund 734.

**2015 Facilities Bond Projects**

This fund is used to account for the proceeds of the Fort Bend County Limited Tax Bonds Series 2015, which are being used to finance the construction and/or expansion of numerous County facilities. This includes Fund 742.

**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.

**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.

**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 GOVERNMENTAL FUNDS**  
*January 31, 2016*

	<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	\$ 14,249,786	\$ 4,173,839	\$ 10,872,747	\$ 16,273,299
Taxes receivable, net				3,693,804
Grants receivable			25,267	150,612
Other receivables			9,740	71,696
<b>Total Assets</b>	<b>\$ 14,249,786</b>	<b>\$ 4,173,839</b>	<b>\$ 10,907,754</b>	<b>\$ 20,189,411</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 12,588
Due to other funds			1,100,778	843,272
Deferred revenues				3,693,804
<b>Total Liabilities</b>			<b>1,100,778</b>	<b>4,549,664</b>
Fund Balances:				
Fund Balance	14,249,786	4,173,839	9,806,976	15,639,747
<b>Total Fund Balances</b>	<b>14,249,786</b>	<b>4,173,839</b>	<b>9,806,976</b>	<b>15,639,747</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 14,249,786</b>	<b>\$ 4,173,839</b>	<b>\$ 10,907,754</b>	<b>\$ 20,189,411</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>
\$ 13,032,417 2,188,493 6,013	\$ 738,877	\$ 4,296	\$ 41,081	\$ 1,193,625	\$ 599,081
				23,810	
<u>\$ 15,226,923</u>	<u>\$ 738,877</u>	<u>\$ 4,296</u>	<u>\$ 41,081</u>	<u>\$ 1,217,435</u>	<u>\$ 599,081</u>
\$ 700,905 2,188,493 2,889,398			\$ 3,614	\$ 21,147	\$
			3,614	21,147	
12,337,525 12,337,525	738,877 738,877	4,296 4,296	37,467 37,467	1,196,288 1,196,288	599,081 599,081
<u>\$ 15,226,923</u>	<u>\$ 738,877</u>	<u>\$ 4,296</u>	<u>\$ 41,081</u>	<u>\$ 1,217,435</u>	<u>\$ 599,081</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**January 31, 2016**

	<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	\$ 116,504	\$ 86,859	\$ 50,650	\$ 110,241
Taxes receivable, net				
Grants receivable				
Other receivables		480		
<b>Total Assets</b>	<b>\$ 116,504</b>	<b>\$ 87,339</b>	<b>\$ 50,650</b>	<b>\$ 110,241</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	96			
Deferred revenues				
<b>Total Liabilities</b>	<b>96</b>			
Fund Balances:				
Fund Balance	116,408	87,339	50,650	110,241
<b>Total Fund Balances</b>	<b>116,408</b>	<b>87,339</b>	<b>50,650</b>	<b>110,241</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 116,504</b>	<b>\$ 87,339</b>	<b>\$ 50,650</b>	<b>\$ 110,241</b>

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
\$ 65,758	\$ 1,959	\$ 17,841	\$ 201,322	\$ 2,118,615	\$ 356
85				62,914	
<u>\$ 65,843</u>	<u>\$ 1,959</u>	<u>\$ 17,841</u>	<u>\$ 201,322</u>	<u>\$ 2,181,529</u>	<u>\$ 356</u>
\$	\$	\$	\$	\$	\$
			1,734	7,808	
			1,734	7,808	
65,843	1,959	17,841	199,588	2,173,721	356
<u>65,843</u>	<u>1,959</u>	<u>17,841</u>	<u>199,588</u>	<u>2,173,721</u>	<u>356</u>
<u>\$ 65,843</u>	<u>\$ 1,959</u>	<u>\$ 17,841</u>	<u>\$ 201,322</u>	<u>\$ 2,181,529</u>	<u>\$ 356</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**January 31, 2016**

	<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	\$ 953,593	\$ 1,892,332	\$ 13,180	\$ 106,806
Taxes receivable, net				
Grants receivable				
Other receivables			116	
<b>Total Assets</b>	<u>\$ 953,593</u>	<u>\$ 1,892,332</u>	<u>\$ 13,296</u>	<u>\$ 106,806</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	3,858	4,001		
Deferred revenues				
<b>Total Liabilities</b>	<u>3,858</u>	<u>4,001</u>		
Fund Balances:				
Fund Balance	<u>949,735</u>	<u>1,888,331</u>	<u>13,296</u>	<u>106,806</u>
<b>Total Fund Balances</b>	<u>949,735</u>	<u>1,888,331</u>	<u>13,296</u>	<u>106,806</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 953,593</u>	<u>\$ 1,892,332</u>	<u>\$ 13,296</u>	<u>\$ 106,806</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
\$ 434,309	\$ 78,259	\$ (50)	\$ 5,457	\$ 231,970	\$ 78,519
	8,371				
<u>\$ 434,309</u>	<u>\$ 86,630</u>	<u>\$ (50)</u>	<u>\$ 5,457</u>	<u>\$ 231,970</u>	<u>\$ 78,519</u>
\$	\$	\$	\$	\$	\$
	7,214	22,076			9,228
<u></u>	<u>7,214</u>	<u>22,076</u>	<u></u>	<u></u>	<u>9,228</u>
<u>434,309</u>	<u>79,416</u>	<u>(22,126)</u>	<u>5,457</u>	<u>231,970</u>	<u>69,291</u>
<u>434,309</u>	<u>79,416</u>	<u>(22,126)</u>	<u>5,457</u>	<u>231,970</u>	<u>69,291</u>
<u>\$ 434,309</u>	<u>\$ 86,630</u>	<u>\$ (50)</u>	<u>\$ 5,457</u>	<u>\$ 231,970</u>	<u>\$ 78,519</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**January 31, 2016**

	<b>Special Revenue Funds</b>		
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 141,153	\$ 258,777	\$ 2,067,314
Taxes receivable, net			
Grants receivable	97,352		
Other receivables			
<b>Total Assets</b>	<u>\$ 238,505</u>	<u>\$ 258,777</u>	<u>\$ 2,067,314</u>
<b>Total Liabilities and Fund Balances</b>			
Liabilities:			
Retainage payable	\$	\$	\$
Due to other funds	10,442	213,308	275,897
Deferred revenues			
<b>Total Liabilities</b>	<u>10,442</u>	<u>213,308</u>	<u>275,897</u>
Fund Balances:			
Fund Balance	<u>228,063</u>	<u>45,469</u>	<u>1,791,417</u>
<b>Total Fund Balances</b>	<u>228,063</u>	<u>45,469</u>	<u>1,791,417</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 238,505</u>	<u>\$ 258,777</u>	<u>\$ 2,067,314</u>

<b>Capital Projects Funds</b>		
<b>Justice Center Project Fund</b>	<b>2015 Facilities Bond Projects</b>	<b>TOTALS</b>
\$ 985	\$	\$ 70,211,757
		5,882,297
		287,615
		168,841
<u>\$ 985</u>	<u>\$</u>	<u>\$ 76,550,510</u>
\$	\$	\$ 12,588
74	10,000	3,235,452
		5,882,297
<u>74</u>	<u>10,000</u>	<u>9,130,337</u>
<u>911</u>	<u>(10,000)</u>	<u>67,420,173</u>
<u>911</u>	<u>(10,000)</u>	<u>67,420,173</u>
<u>\$ 985</u>	<u>\$</u>	<u>\$ 76,550,510</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Four Months Ended January 31, 2016**

	<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	\$	\$	\$	\$ 12,111,747
Taxes, sales	868,871			
Fees and fines				1,200,409
Intergovernmental			89,010	
Earnings on investments	18,708	5,461	9,005	14,856
Miscellaneous			8,368	44,434
<b>Total Revenues</b>	<u>887,579</u>	<u>5,461</u>	<u>106,383</u>	<u>13,371,446</u>
<b>Expenditures</b>				
Current:				
General administration	607,967			
Financial administration				
Administration of justice			4,086,479	
Construction and maintenance				5,561,560
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>			90,328	555,810
<b>Total Expenditures</b>	<u>607,967</u>		<u>4,176,807</u>	<u>6,117,370</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	279,612	5,461	(4,070,424)	7,254,076
<b>Other Financing Sources (Uses)</b>				
Transfers in			13,373,064	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<u>13,373,064</u>	
Net change in fund balances	279,612	5,461	9,302,640	7,254,076
<b>Fund Balances, Beginning</b>	<u>13,970,174</u>	<u>4,168,378</u>	<u>504,336</u>	<u>8,385,671</u>
<b>Fund Balances, Ending</b>	<u>\$ 14,249,786</u>	<u>\$ 4,173,839</u>	<u>\$ 9,806,976</u>	<u>\$ 15,639,747</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>
\$ 7,824,440	\$	\$	\$	\$	\$
37,830				104,741	10,040
	62,635				15,120
11,684	973	6	63	1,582	816
53,197			4,766		
<u>7,927,151</u>	<u>63,608</u>	<u>6</u>	<u>4,829</u>	<u>106,323</u>	<u>25,976</u>
				98,987	
2,275,794					
			21,887		
					23,837
609,952					
<u>2,885,746</u>			<u>21,887</u>	<u>98,987</u>	<u>23,837</u>
5,041,405	63,608	6	(17,058)	7,336	2,139
5,041,405	63,608	6	(17,058)	7,336	2,139
7,296,120	675,269	4,290	54,525	1,188,952	596,942
<u>\$ 12,337,525</u>	<u>\$ 738,877</u>	<u>\$ 4,296</u>	<u>\$ 37,467</u>	<u>\$ 1,196,288</u>	<u>\$ 599,081</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Four Months Ended January 31, 2016**

	<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		1,955		
Intergovernmental				
Earnings on investments	158	115	68	
Miscellaneous	12,679		55	7,183
<b>Total Revenues</b>	<b>12,837</b>	<b>2,070</b>	<b>123</b>	<b>7,183</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				679
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	13,149			
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>13,149</b>			<b>679</b>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<b>(312)</b>	<b>2,070</b>	<b>123</b>	<b>6,504</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(312)	2,070	123	6,504
<b>Fund Balances, Beginning</b>	<b>116,720</b>	<b>85,269</b>	<b>50,527</b>	<b>103,737</b>
<b>Fund Balances, Ending</b>	<b>\$ 116,408</b>	<b>\$ 87,339</b>	<b>\$ 50,650</b>	<b>\$ 110,241</b>

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
\$	\$	\$	\$	\$	\$
4,094				280,682	
1,012	3	25	281		583
5,106	3	25	281	280,682	583
				412,835	2,200
3,073			20,307		
3,073			20,307	13,370	2,200
2,033	3	25	(20,026)	426,205	2,200
				(145,523)	(1,617)
2,033	3	25	(20,026)	(145,523)	(1,617)
63,810	1,956	17,816	219,614	2,319,244	1,973
\$ 65,843	\$ 1,959	\$ 17,841	\$ 199,588	\$ 2,173,721	\$ 356

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Four Months Ended January 31, 2016**

	<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			222	
Intergovernmental				
Earnings on investments	1,302	2,365		143
Miscellaneous	13,053	208,453		
<b>Total Revenues</b>	<u>14,355</u>	<u>210,818</u>	<u>222</u>	<u>143</u>
<b>Expenditures</b>				
Current:				
General administration	112,053			
Financial administration				
Administration of justice		17,224		
Construction and maintenance				
Health and welfare				
Public safety		56,366		4,127
Libraries and education				
<b>Capital Outlay</b>		19,014		
<b>Total Expenditures</b>	<u>112,053</u>	<u>92,604</u>		<u>4,127</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(97,698)	118,214	222	(3,984)
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(97,698)	118,214	222	(3,984)
<b>Fund Balances, Beginning</b>	<u>1,047,433</u>	<u>1,770,117</u>	<u>13,074</u>	<u>110,790</u>
<b>Fund Balances, Ending</b>	<u>\$ 949,735</u>	<u>\$ 1,888,331</u>	<u>\$ 13,296</u>	<u>\$ 106,806</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
\$	\$	\$	\$	\$	\$
434,309	1,054 130	750,169	55 5,402	232,742 307	95,051 101
434,309	1,184	750,169	5,457	233,049	95,152
				1,079	
	37,845	772,295			25,861
	37,845	772,295		1,079	25,861
434,309	(36,661)	(22,126)	5,457	231,970	69,291
434,309	(36,661) 116,077	(22,126)	5,457	231,970	69,291
\$ 434,309	\$ 79,416	\$ (22,126)	\$ 5,457	\$ 231,970	\$ 69,291



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Four Months Ended January 31, 2016**

	<b>Special Revenue Funds</b>		
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>			
Taxes, property	\$	\$	\$
Taxes, sales			
Fees and fines			720,840
Intergovernmental	279,550	986,657	2,252,686
Earnings on investments			3,199
Miscellaneous			1,524
<b>Total Revenues</b>	<u>279,550</u>	<u>986,657</u>	<u>2,978,249</u>
<b>Expenditures</b>			
Current:			
General administration			
Financial administration			
Administration of justice	51,487	941,188	1,920,564
Construction and maintenance			
Health and welfare			
Public safety			
Libraries and education			
<b>Capital Outlay</b>			
<b>Total Expenditures</b>	<u>51,487</u>	<u>941,188</u>	<u>1,920,564</u>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	228,063	45,469	1,057,685
<b>Other Financing Sources (Uses)</b>			
Transfers in			17,139
Transfers (out)			(17,139)
<b>Total Other Financing Sources (Uses)</b>			
Net change in fund balances	228,063	45,469	1,057,685
<b>Fund Balances, Beginning</b>			733,732
<b>Fund Balances, Ending</b>	<u>\$ 228,063</u>	<u>\$ 45,469</u>	<u>\$ 1,791,417</u>

<b>Capital Projects Fund</b>		
<b>Justice Center Project Fund</b>	<b>2015 Facilities Bond Projects</b>	<b>TOTALS</b>
\$	\$	\$ 19,936,187
		868,871
		2,360,813
		5,199,995
18		72,007
		359,114
<u>18</u>	<u></u>	<u>28,796,987</u>
		1,132,855
		2,200
		7,141,067
26,752		7,864,106
		832,027
		110,191
		13,149
	10,000	1,298,474
<u>26,752</u>	<u>10,000</u>	<u>18,394,069</u>
(26,734)	(10,000)	10,402,918
		13,390,203
		(17,139)
		<u>13,373,064</u>
(26,734)	(10,000)	23,775,982
27,645		43,644,191
<u>\$ 911</u>	<u>\$ (10,000)</u>	<u>\$ 67,420,173</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 Four Months Ended January 31, 2016*

	<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	\$ 17,660,570	\$ 17,660,570	\$ 12,111,747	\$ (5,548,823)	68.6%
Fees and fines	6,075,000	6,075,000	1,200,409	(4,874,591)	19.8%
Intergovernmental	250,000	250,000		(250,000)	0.0%
Earnings on investments	35,000	35,000	14,856	(20,144)	42.4%
Miscellaneous	345,000	345,000	44,434	(300,566)	12.9%
<b>Total Revenues</b>	<b>24,365,570</b>	<b>24,365,570</b>	<b>13,371,446</b>	<b>(10,994,124)</b>	<b>54.9%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	23,549,221	23,549,221	5,561,560	17,987,661	23.6%
<b>Capital Outlay</b>	<b>926,480</b>	<b>926,480</b>	<b>102,987</b>	<b>823,493</b>	<b>11.1%</b>
<b>Total Expenditures</b>	<b>24,475,701</b>	<b>24,475,701</b>	<b>5,664,547</b>	<b>18,811,154</b>	<b>23.1%</b>
<b>Net change in fund balances- budgetary basis</b>	<b>(110,131)</b>	<b>(110,131)</b>	<b>7,706,899</b>	<b>7,817,030</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(452,822)</b>		
<b>Fund balances, Beginning</b>	<b>8,385,671</b>	<b>8,385,671</b>	<b>8,385,671</b>		
<b>Fund balances, Ending</b>	<b>\$ 8,275,540</b>	<b>\$ 8,275,540</b>	<b>\$ 15,639,748</b>	<b>\$ 7,817,030</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	\$ 13,371,446	\$	\$ 13,371,446
Expenditures	5,664,547	452,822	6,117,369
<b>Net Changes in Fund Balances</b>	<b>7,706,899</b>	<b>(452,822)</b>	<b>7,254,077</b>
<b>Fund balances, Beginning</b>			<b>8,385,671</b>
<b>Fund balances, Ending</b>			<b>\$ 15,639,748</b>

# **FORT BEND COUNTY, TEXAS**

## **UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

### **IN FUND BALANCES - BUDGET AND ACTUAL**

#### **DRAINAGE DISTRICT - BUDGETARY BASIS**

**For the Four Months Ended January 31, 2016**

	<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	\$ 11,435,816	\$ 11,435,816	\$ 7,824,440	\$ (3,611,376)	68.4%
Fees and fines	25,000	25,000	37,830	12,830	151.3%
Earnings on investments	20,000	20,000	11,684	(8,316)	58.4%
Miscellaneous	65,000	65,000	53,197	(11,803)	81.8%
<b>Total Revenues</b>	<b>11,545,816</b>	<b>11,545,816</b>	<b>7,927,151</b>	<b>(3,618,665)</b>	<b>68.7%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,509,401	8,509,401	2,245,240	6,264,161	26.4%
<b>Capital Outlay</b>	<b>952,600</b>	<b>1,190,600</b>	<b>329,225</b>	<b>861,375</b>	<b>27.7%</b>
<b>Total Expenditures</b>	<b>9,462,001</b>	<b>9,700,001</b>	<b>2,574,465</b>	<b>7,125,536</b>	<b>26.5%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,083,815	1,845,815	5,352,686	3,506,871	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(1,151,391)	(121,391)		(121,391)	
<b>Total Other Financing Sources (Uses)</b>	<b>(1,151,391)</b>	<b>(121,391)</b>		<b>(121,391)</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>932,424</b>	<b>1,724,424</b>	<b>5,352,686</b>	<b>3,385,480</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(311,281)		
<b>Fund balances, Beginning</b>	<b>7,296,120</b>	<b>7,296,120</b>	<b>7,296,120</b>		
<b>Fund balances, Ending</b>	<b>\$ 8,228,544</b>	<b>\$ 9,020,544</b>	<b>\$ 12,337,525</b>	<b>\$ 3,385,480</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	\$ 7,927,151	\$	\$ 7,927,151
Expenditures	2,574,465	311,281	2,885,746
<b>Net Changes in Fund Balances</b>	<b>5,352,686</b>	<b>(311,281)</b>	<b>5,041,405</b>
<b>Fund balances, Beginning</b>			<b>7,296,120</b>
<b>Fund balances, Ending</b>			<b>\$ 12,337,525</b>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES****IN FUND BALANCES - BUDGET AND ACTUAL****DEBT SERVICE - BUDGETARY BASIS***For the Four Months Ended January 31, 2016*

	<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	\$ 33,233,568	\$ 33,233,568	\$ 22,709,147	\$ (10,524,421)	68.3%
Earnings on investments	30,000	30,000	13,204	(16,796)	44.0%
<b>Total Revenues</b>	<u>33,263,568</u>	<u>33,263,568</u>	<u>22,722,351</u>	<u>(10,541,217)</u>	<u>68.3%</u>
<b>Expenditures</b>					
Current:					
Principal	18,855,000	18,855,000		18,855,000	0.0%
Interest and fiscal charges	15,582,964	15,582,964	1,750	15,581,214	0.0%
<b>Total Expenditures</b>	<u>34,437,964</u>	<u>34,437,964</u>	<u>1,750</u>	<u>34,436,214</u>	<u>0.0%</u>
<b>Net change in fund balances-     budgetary basis</b>	(1,174,396)	(1,174,396)	22,720,601	23,894,997	
<b>Fund balances, Beginning</b>	<u>2,779,502</u>	<u>2,779,502</u>	<u>2,779,502</u>		
<b>Fund balances, Ending</b>	<u>\$ 1,605,106</u>	<u>\$ 1,605,106</u>	<u>\$ 25,500,103</u>	<u>\$ 23,894,997</u>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
**January 31, 2016**

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 1,103,480	\$ 2,880,053	\$ 3,983,533
Due from other funds	1,796,992	269,538	2,066,530
Total Current Assets	2,900,472	3,149,591	6,050,063
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	612,380		612,380
Total Capital Assets	612,380		612,380
<b>Total Assets</b>	<b>3,512,852</b>	<b>3,149,591</b>	<b>6,662,443</b>
<b>Liabilities</b>			
Benefits payable	2,970,451	3,475,912	6,446,363
Due to other funds	77,173	5,888	83,061
<b>Total Liabilities</b>	<b>3,047,624</b>	<b>3,481,800</b>	<b>6,529,424</b>
<b>Net (Deficit)</b>			
Invested in capital assets, net of related debt	612,380		612,380
Unrestricted	(147,152)	(332,209)	(479,361)
<b>Total Net (Deficit)</b>	<b>\$ 465,228</b>	<b>\$ (332,209)</b>	<b>\$ 133,019</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
**January 31, 2016**

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 1,103,480	\$ 2,880,053	\$ 3,983,533
Due from other funds	1,796,992	269,538	2,066,530
Total Current Assets	2,900,472	3,149,591	6,050,063
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	612,380		612,380
Total Capital Assets	612,380		612,380
<b>Total Assets</b>	<b>3,512,852</b>	<b>3,149,591</b>	<b>6,662,443</b>
<b>Liabilities</b>			
Benefits payable	2,970,451	3,475,912	6,446,363
Due to other funds	77,173	5,888	83,061
<b>Total Liabilities</b>	<b>3,047,624</b>	<b>3,481,800</b>	<b>6,529,424</b>
<b>Net (Deficit)</b>			
Invested in capital assets, net of related debt	612,380		612,380
Unrestricted	(147,152)	(332,209)	(479,361)
<b>Total Net (Deficit)</b>	<b>\$ 465,228</b>	<b>\$ (332,209)</b>	<b>\$ 133,019</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Four Months Ended January 31, 2016*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 11,151,277	\$ 1,283,654	\$ 12,434,931
Payment of benefits	(11,832,408)	(290,792)	(12,123,200)
Payment of general administration expenses	(686,057)	(287,747)	(973,804)
Net Cash Provided (Used) by Operating Activities	<u>(1,367,188)</u>	<u>705,115</u>	<u>(662,073)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	1,998		1,998
Net Cash Provided by Investing Activities	<u>1,998</u>	<u></u>	<u>1,998</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	(2,901)		(2,901)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,901)</u>	<u></u>	<u>(2,901)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(1,368,091)	705,115	(662,976)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>2,471,572</u>	<u>2,174,937</u>	<u>4,646,509</u>
<b>Cash and Cash Equivalents, Ending of Period</b>	<u>\$ 1,103,480</u>	<u>\$ 2,880,053</u>	<u>\$ 3,983,533</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 618,832	\$ 1,167,175	\$ 1,786,007
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		3,177	3,177
(Increase) Decrease in accounts receivable	333,022	9,527	342,549
(Increase) Decrease in due from other funds	(2,319,042)	(474,764)	(2,793,806)
<b>Total adjustments</b>	<u>(1,986,020)</u>	<u>(462,060)</u>	<u>(2,448,080)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (1,367,188)</u>	<u>\$ 705,115</u>	<u>\$ (662,073)</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			
	2007	2008	2009	2010
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,396,078
Restricted	2,712,985	4,034,606	5,363,740	4,168,945
Unrestricted	67,881,987	42,289,889	23,075,239	(2,719,935)
Interim Net Position				
<b>Total governmental activities net position</b>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>
<b>Primary Government: Total primary government net position</b>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>

Fiscal Year					Four Months Ended 1/31/2016
2011	2012	2013	2014	2015	
\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 757,211,714	\$
4,477,906	2,977,050	1,414,427	1,753,831	1,852,069	
(29,273,588)	(61,148,019)	(93,281,840)	(118,732,064)	(126,329,396)	
					<u>737,257,572</u>
<u>\$ 718,350,724</u>	<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 632,734,387</u>	<u>\$ 737,257,572</u>
<u>\$ 718,350,724</u>	<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 632,734,387</u>	<u>\$ 737,257,572</u>

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

	Fiscal Year			
	2007	2008	2009	2010
<b>Expenses</b>				
Governmental Activities:				
General administration	\$ 38,058,905	\$ 33,235,842	\$ 42,900,684	\$ 40,543,784
Financial administration	5,655,962	7,581,878	8,841,189	8,059,389
Administration of justice	31,881,523	65,681,467	73,811,398	76,268,255
Construction and maintenance	25,197,262	47,535,293	47,188,776	46,946,163
Health and welfare	19,465,407	21,592,759	25,623,533	28,566,454
Cooperative services	826,741	1,143,390	1,188,580	1,123,951
Public safety	49,422,796	50,016,288	61,126,911	55,269,509
Park and recreation	1,699,999	2,128,502	1,879,525	2,263,280
Libraries and education	10,474,327	12,325,097	12,956,363	13,468,700
Interest on long-term debt	9,190,051	10,621,067	12,338,352	15,494,994
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
<b>Total governmental activities expenses</b>	<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,004,479</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for services:				
General administration	\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 7,023,114
Financial administration	1,760,789	1,976,033	2,451,191	3,273,137
Administration of justice	11,948,143	6,692,111	6,828,228	7,032,374
Construction and maintenance	7,690,682	8,305,998	8,442,746	6,737,542
Health and welfare	5,240,602	4,036,821	5,057,246	5,652,201
Public safety	3,493,999	3,946,125	4,887,245	5,060,714
Park and recreation	86,733	189,273	187,724	136,864
Libraries and education	240,363	262,957	256,730	240,719
Operating grants and contributions:				
General administration	1,633,383	6,386,016	6,257,935	2,034,953
Administration of justice	4,944,665	5,995,866	7,242,476	6,805,719
Construction and maintenance	368,058	1,137,555	1,509,761	356,447
Health and welfare	5,042,570	4,663,836	4,982,855	8,188,534
Cooperative services	10,648	1,936		13,136
Public safety	4,895,654	5,754,025	13,784,334	4,464,349
Park and recreation	112,464	102,738	61,023	1,255,743
Libraries and education	88,948	141,938	97,403	194,400
Capital grants and contributions:				
Administration of justice				2,934
Construction and maintenance	101,241,210	33,540,586	62,012,765	30,355,407
Health and welfare			45,000	
Libraries and education			1,917,000	
<b>Total governmental activities program revenues</b>	<u>\$ 150,429,215</u>	<u>\$ 90,096,477</u>	<u>\$ 133,013,440</u>	<u>\$ 88,828,287</u>

Fiscal Year					Four Months Ended 12/31/2016
2011	2012	2013	2014	2015	
\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 17,745,062
9,441,048	8,344,714	8,849,251	9,809,215	9,923,190	3,424,156
84,507,797	88,819,892	94,210,925	96,510,853	97,317,659	28,702,838
45,632,055	46,468,925	50,078,091	57,430,317	80,574,657	11,719,518
30,104,991	30,677,345	34,630,163	34,976,018	36,721,273	11,181,018
1,177,426	1,118,341	1,067,104	1,152,222	1,150,926	267,511
55,315,591	54,954,201	55,866,404	58,412,120	63,537,941	18,707,350
2,917,574	2,578,555	2,069,935	3,379,366	4,133,419	1,294,747
14,800,838	15,708,114	16,156,200	17,170,818	17,638,589	5,549,877
14,887,908	15,037,346	15,536,759	14,836,824	14,108,075	1,750
					9,214,894
					(1,786,006)
<u>\$ 301,581,135</u>	<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 106,022,715</u>
\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 2,480,645
3,988,371	4,695,710	5,762,439	6,497,643	7,541,956	698,255
7,222,932	7,522,930	8,918,247	8,400,556	8,485,619	2,489,328
6,679,429	7,466,798	7,562,523	6,759,102	7,078,136	1,144,485
6,396,645	6,138,679	7,047,993	7,371,859	7,762,002	2,310,461
5,621,993	5,642,978	6,140,083	7,125,686	7,721,948	2,894,569
141,893	183,406	175,619	193,631	188,437	290,437
246,699	269,015	279,570	276,634	280,973	382,186
5,257,804	4,167,626	3,597,784	3,626,019	3,849,997	1,501,705
7,719,264	6,821,433	8,311,676	10,213,349	10,292,737	6,091,193
1,381,572	949,663	293,411	372,129	1,713,376	63,299
12,506,581	10,899,781	16,191,142	14,782,021	16,106,462	2,284,585
		1,000	200	350	
8,623,225	6,252,054	4,758,606	3,932,646	4,427,337	1,222,541
157,468	104,002	86,260	100,286	346,283	
174,204	438,841	64,483	69,806	104,658	12,679
		2,052,920	3,500,000		
	27,234				
25,214,312	23,872,205	28,068,322	32,683,107	32,920,374	102,566
		10,965	357,373	64,000	
<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 23,968,934</u>

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

	Fiscal Year			
	2007	2008	2009	2010
<b>Net (Expense)/Revenue</b>				
Governmental Activities	\$ (41,443,758)	\$ (161,765,106)	\$ (154,841,871)	\$ (199,176,192)
<b>Total primary government net (expense)/revenue</b>	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176
Sales taxes				
Earnings on investments	12,009,284	8,082,178	3,664,184	3,870,155
Grants and contributions not restricted to specific programs				
Miscellaneous	875,137	3,486,452	3,901,588	4,237,069
<b>Total governmental activities</b>	<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>
<b>Total primary government</b>	<u>\$ 164,288,923</u>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ 122,845,165	\$ 21,636,204	\$ 44,191,304	\$ 7,819,208
<b>Total primary government</b>	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>

Fiscal Year					
2011	2012	2013	2014	2015	Four Months Ended 1/31/2016
\$ (203,194,545)	\$ (212,398,577)	\$ (212,994,248)	\$ (226,270,635)	\$ (257,595,750)	\$ (82,053,781)
<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (82,053,781)</u>
\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 183,819,948
	1,099,103	2,956,560	4,214,553	5,789,362	868,871
2,925,202	2,584,776	963,652	880,712	904,359	248,631
<u>5,954,640</u>	<u>6,745,855</u>	<u>5,537,404</u>	<u>4,373,699</u>	<u>7,138,231</u>	<u>1,639,516</u>
<u>205,700,181</u>	<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>	<u>278,573,878</u>	<u>186,576,966</u>
<u>\$ 205,700,181</u>	<u>\$ 209,643,431</u>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>	<u>\$ 278,573,878</u>	<u>\$ 186,576,966</u>
\$ 2,505,636	\$ (2,755,146)	\$ 3,922,040	\$ 6,036,971	\$ 20,978,128	\$ 104,523,185
<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 104,523,185</u>



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

	Fiscal Year			
	2007	2008	2009	2010
<b>General Fund</b>				
Reserved:				
Prepaid Items	\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184
Unreserved	35,375,155	38,547,536	34,463,474	43,269,189
Nonspendable				
Restricted				
Committed				
Unassigned				
Interim Fund Balance				
<b>Total General Fund</b>	<u><u>\$ 35,701,557</u></u>	<u><u>\$ 38,745,342</u></u>	<u><u>\$ 34,563,707</u></u>	<u><u>\$ 43,380,373</u></u>
<b>All Other Governmental Funds</b>				
Reserved:				
Debt service	\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712
Prepaid items		7,879	11,224	4,305
Capital projects	171,246,482	106,937,644	154,475,649	76,694,711
Unreserved, reported in:				
Special revenue funds	16,787,185	15,585,100	23,120,456	22,906,854
Capital project funds	4,381,036	4,857,926		
Nonspendable				
Restricted				
Unassigned				
Interim Fund Balance				
<b>Total All Other Governmental Funds</b>	<u><u>\$ 196,446,626</u></u>	<u><u>\$ 131,759,048</u></u>	<u><u>\$ 183,664,811</u></u>	<u><u>\$ 104,455,582</u></u>

Fiscal Year					Four Months Ended 1/31/2016
2011	2012	2013	2014	2015	
\$	\$	\$	\$	\$	\$
136,007	36,826	1,233,591	386,965	359,792	
	246,021	277,783	209,080	217,488	
33,106,759	24,179,874	22,857,602	22,676,941	14,766,773	
10,816,215	11,563,846	13,037,646	14,251,514	30,590,003	
					109,432,540
<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>	<u>\$ 109,432,540</u>
\$	\$	\$	\$	\$	\$
69,379	54,201	10,963	45,408	44,468	
39,683,423	78,702,294	55,371,174	41,583,667	4,360,166	
(4,419,144)		(1,663)	(3,169)	(1,883)	
					99,289,718
<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 4,402,751</u>	<u>\$ 99,289,718</u>

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

	Fiscal Year			
	2007	2008	2009	2010
<b>Revenues</b>				
Taxes, property	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197
Taxes, sales				
Fees and fines	26,999,560	28,948,356	34,591,324	35,306,339
Intergovernmental	18,948,719	27,189,804	35,910,436	28,400,145
Earnings on investments	11,724,807	7,875,929	3,509,046	3,744,027
Miscellaneous	7,377,537	5,397,431	8,396,202	7,256,967
<b>Total Revenues</b>	<b>216,346,901</b>	<b>243,359,126</b>	<b>272,965,912</b>	<b>273,936,675</b>
<b>Expenditures</b>				
Current:				
General administration	26,680,249	36,060,406	38,259,862	40,727,455
Financial administration	5,666,739	6,330,272	7,162,814	6,725,826
Administration of justice	33,248,618	38,895,064	68,150,496	67,310,882
Construction and maintenance	27,314,125	28,584,504	30,896,400	26,775,517
Health and welfare	18,227,500	20,369,042	22,539,945	21,124,782
Cooperative services	934,276	975,720	1,049,985	933,519
Public safety	51,014,580	63,081,120	44,578,722	40,895,974
Parks and recreation	1,822,404	1,739,346	1,815,986	2,231,528
Libraries and education	10,694,749	10,422,032	11,398,561	11,354,804
<b>Capital Outlay</b>	<b>30,205,800</b>	<b>78,040,663</b>	<b>102,627,536</b>	<b>99,931,347</b>
<b>Debt Service:</b>				
Principal	7,125,000	8,220,000	8,305,000	8,100,000
Interest and fiscal charges	6,610,629	12,266,435	12,149,302	16,341,773
Debt Issuance costs			1,176,319	225,979
<b>Total Expenditures</b>	<b>219,544,669</b>	<b>304,984,604</b>	<b>350,110,928</b>	<b>342,679,386</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(3,197,768)</b>	<b>(61,625,478)</b>	<b>(77,145,016)</b>	<b>(68,742,711)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	9,165,382	9,569,698	23,578,390	15,248,368
Transfers (out)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)
Bonds issued			119,910,000	
Refunding bonds issued			2,460,000	20,780,000
Premium on refunding bonds issued			5,241,474	
Issuance of debt	157,552,984		122,676	2,170,147
Payments to current refunding bond agent			(2,865,000)	(24,600,000)
<b>Total Other Financing Sources (Uses)</b>	<b>157,552,984</b>		<b>124,869,150</b>	<b>(1,649,853)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 154,355,216</b>	<b>\$ (61,625,478)</b>	<b>\$ 47,724,134</b>	<b>\$ (70,392,564)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	7.25%	9.03%	8.26%	10.07%

Fiscal Year					Four Months Ended 1/31/2016
2011	2012	2013	2014	2015	
\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 183,819,950
	1,099,103	2,956,559	4,214,553	5,789,362	868,871
37,371,124	39,598,440	44,177,263	45,106,533	47,803,283	12,166,845
36,971,987	29,377,233	42,565,592	36,899,095	39,904,787	11,246,004
2,798,039	2,451,577	930,273	848,534	878,980	246,633
6,635,261	7,175,498	5,988,682	8,243,270	7,545,715	2,471,283
281,183,309	279,758,358	304,760,708	318,304,292	344,366,239	210,819,586
42,352,337	35,704,861	35,700,575	41,478,910	44,698,720	17,597,449
7,176,186	7,221,313	7,180,608	7,891,034	8,369,921	3,317,105
71,839,346	75,286,042	75,903,798	77,242,153	81,411,531	27,043,701
29,542,425	28,214,027	27,403,230	35,374,943	59,785,401	8,816,784
22,067,744	27,835,260	30,447,359	30,267,231	32,436,431	10,473,634
986,392	960,392	883,324	944,039	973,026	243,315
44,156,502	45,463,593	44,916,198	46,688,895	53,652,220	17,623,972
2,263,590	1,957,044	1,979,888	2,411,558	3,051,927	996,913
12,176,637	13,012,700	13,034,164	13,613,875	14,460,419	4,983,950
88,927,796	44,845,672	57,508,193	40,964,586	28,911,628	15,387,604
12,590,000	13,300,000	15,630,000	16,250,000	16,750,000	
15,528,257	15,571,727	16,745,929	15,893,399	14,391,964	1,750
249,266	541,944	3,650	234,472	1,207,260	
349,856,478	309,914,575	327,336,916	329,255,095	360,100,448	106,486,177
(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	104,333,409
14,402,786	13,258,127	11,521,941	11,771,144	13,517,505	13,390,203
(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,390,203)
	58,220,000			37,365,000	
9,675,000			18,900,000	108,225,000	
				3,944,496	
784,853	7,326,639		2,202,026	18,114,658	
(10,230,000)			(21,065,913)	(126,676,501)	
229,853	65,546,639		(2,685,887)	40,972,653	
\$ (68,443,316)	\$ 35,390,422	\$ (22,576,208)	\$ (13,636,690)	\$ 25,238,444	\$ 104,333,409
10.78%	10.89%	12.00%	11.15%	9.40%	0.00%