

MONTHLY FINANCIAL REPORT
For Five Months Ended February 29, 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

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May 24, 2016

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

Gentlemen:

The Monthly Unaudited Financial Report for the five months ending February 29, 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,



Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
February 29, 2016

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 265,669,418	\$ 178,683,330
Investments		4,901,260
Receivables:		
Taxes, net	15,372,320	
Grants	4,785,514	
Fees and fines	25,703,230	
Other	1,848,724	
Deferred charges - debt refunding	6,193,557	10,240,356
Deferred outflows - pension activities	17,000,841	
Due from component units	1,594,588	280,401
Capital assets, not being depreciated	412,113,597	
Capital assets, net of accumulated depreciation	700,529,375	336,498,663
Total Assets	1,450,811,164	530,604,010
Liabilities		
Accounts payable and accrued expenses	20,787,654	
Retainage payable	969,196	970,883
Accrued interest payable	1,336,048	1,328,265
Unearned revenues	8,606,230	
Due to primary government		1,594,588
Due to component units		280,401
Due to other governments	260,714	
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	454,758,629
Total Liabilities	671,522,269	463,577,766
Net Position (Deficit)		
Interim Net Position	779,288,895	67,026,244
Total Net Position	\$ 779,288,895	\$ 67,026,244

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Five Months Ended February 29, 2016

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
Governmental Activities:				
General administration	\$ 25,257,607	\$ 2,992,499	\$ 1,941,843	\$
Financial administration	4,157,154	1,057,201		
Administration of justice	36,436,496	3,277,507	6,213,863	
Construction and maintenance	14,292,018	1,754,309	68,242	102,566
Health and welfare	13,977,550	2,918,428	3,318,360	
Cooperative services	343,867			
Public safety	22,756,352	3,554,964	1,353,541	28,000
Park and recreation	1,608,040	306,242		
Libraries and education	6,871,526	410,481	14,699	
Capital outlay, interim financial activity	22,893,867			
Internal Service Fund, interim activity	(3,404,424)			
Interest on long-term debt	1,750			
Total Primary Government	<u>\$ 145,191,803</u>	<u>\$ 16,271,631</u>	<u>\$ 12,910,548</u>	<u>\$ 130,566</u>
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	6,021,900	7,250,570		
FB Grand Parkway Toll Road Operations	5,158,894	5,666,482		
FB Housing Finance Corp. *				
FBC Industrial Development Corporation				
Total Component Units	<u>\$ 11,180,794</u>	<u>\$ 12,917,052</u>	<u>\$</u>	<u>\$</u>

General revenues:

Property taxes, penalties, and interest
Sales taxes
Unrestricted earnings on investments
Miscellaneous

Total General Revenues

Changes in Net Position

Net Position, Beginning

Net Position, Ending

* Unavailable as of issuance of this report.

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

Primary Government	Component Units
-------------------------------	----------------------------

**Governmental
Activities**

\$ (20,323,265)	\$
(3,099,953)	
(26,945,126)	
(12,366,901)	
(7,740,762)	
(343,867)	
(17,819,847)	
(1,301,798)	
(6,446,346)	
(22,893,867)	
3,404,424	
(1,750)	
<u>(115,879,058)</u>	

1,228,670
507,588

	<u>1,736,258</u>
--	------------------

258,574,408	
1,651,761	
440,692	211,336
1,766,705	1,775
<u>262,433,566</u>	<u>213,111</u>
146,554,508	1,949,369
632,734,387	65,076,875
<u>\$ 779,288,895</u>	<u>\$ 67,026,244</u>

FORT BEND COUNTY, TEXAS

UNAUDITED BALANCE SHEET

GOVERNMENTAL FUNDS

February 29, 2016

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2015 Mobility Bonds</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 143,117,804	\$ 34,759,476	\$ 6,049,233	\$ 76,286,169	\$ 260,212,682
Taxes receivable, net	11,988,586	1,469,463		1,914,272	15,372,321
Grants receivable	4,482,502			303,012	4,785,514
Fines and fees receivable	25,703,230				25,703,230
Other receivables	1,823,981			187,094	2,011,075
Due from other funds	10,867,024				10,867,024
Due from component units	1,594,588				1,594,588
Total Assets	<u>\$ 199,577,715</u>	<u>\$ 36,228,939</u>	<u>\$ 6,049,233</u>	<u>\$ 78,690,547</u>	<u>\$ 320,546,434</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 9,211,808	\$	\$	\$	\$ 9,211,808
Accrued payroll	5,129,483				5,129,483
Retainage payable	72,758		860,207	36,232	969,197
Due to other funds			471,244	12,528,537	12,999,781
Due to other governments	423,066				423,066
Deferred revenue	37,707,124	1,469,463		1,914,272	41,090,859
Total Liabilities	<u>52,544,239</u>	<u>1,469,463</u>	<u>1,331,451</u>	<u>14,479,041</u>	<u>69,824,194</u>
Fund Balances:					
Fund Balance	147,033,476	34,759,476	4,717,782	64,211,506	250,722,240
Total Fund Balances	<u>147,033,476</u>	<u>34,759,476</u>	<u>4,717,782</u>	<u>64,211,506</u>	<u>250,722,240</u>
Total Liabilities and Fund Balances	<u>\$ 199,577,715</u>	<u>\$ 36,228,939</u>	<u>\$ 6,049,233</u>	<u>\$ 78,690,547</u>	<u>\$ 320,546,434</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Five Months Ended February 29, 2016

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2015 Mobility Bonds</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes - Property	\$ 198,640,943	\$ 31,953,061	\$	\$ 27,980,404	\$ 258,574,408
Taxes - Sales				1,651,761	1,651,761
Fees and fines	12,414,162			3,333,943	15,748,105
Intergovernmental	7,053,201		103,154	5,801,322	12,957,677
Earnings on investments	282,116	28,663	18,255	108,599	437,633
Miscellaneous	2,240,924		0	380,422	2,621,346
Total Revenues	<u>220,631,346</u>	<u>31,981,724</u>	<u>121,409</u>	<u>39,256,451</u>	<u>291,990,930</u>
Expenditures					
Current:					
General administration	23,709,269			1,243,339	24,952,608
Financial administration	4,021,232			2,200	4,023,432
Administration of justice	25,403,151			8,957,468	34,360,619
Construction and maintenance	910,051		250,614	9,663,285	10,823,950
Health and welfare	11,993,911			1,101,505	13,095,416
Cooperative services	313,622				313,622
Public safety	21,199,351			190,074	21,389,425
Parks and recreation	1,235,643				1,235,643
Libraries and education	6,148,952			14,721	6,163,673
Capital Outlay	11,223,680		7,184,114	10,889,608	29,297,402
Debt Service:					
Interest and fiscal charges		1,750			1,750
Total Expenditures	<u>106,158,862</u>	<u>1,750</u>	<u>7,434,728</u>	<u>32,062,200</u>	<u>145,657,540</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>114,472,484</u>	<u>31,979,974</u>	<u>(7,313,319)</u>	<u>7,194,251</u>	<u>146,333,390</u>
Other Financing Sources (Uses)					
Transfers in				13,422,313	13,422,313
Transfers (out)	(13,373,064)			(49,249)	(13,422,313)
Total Other Financing Sources (Uses)	<u>(13,373,064)</u>			<u>13,373,064</u>	
Net Change in Fund Balances	101,099,420	31,979,974	(7,313,319)	20,567,315	146,333,390
Fund Balances, Beginning	<u>45,934,056</u>	<u>2,779,502</u>	<u>12,031,101</u>	<u>43,644,191</u>	<u>104,388,850</u>
Fund Balances, Ending	<u>\$ 147,033,476</u>	<u>\$ 34,759,476</u>	<u>\$ 4,717,782</u>	<u>\$ 64,211,506</u>	<u>\$ 250,722,240</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITON
PROPRIETARY FUNDS
February 29, 2016

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 5,456,736
Due from other funds	2,585,695
Total Current Assets	<u>8,042,431</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>609,371</u>
Total Capital Assets	<u>609,371</u>
Total Assets	<u>8,651,802</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,446,363
Due to other funds	452,938
Total Current Liabilities	<u>6,899,301</u>
Total Liabilities	<u>6,899,301</u>
Net Position (Deficit)	
Invested in capital assets, net of related debt	609,371
Unrestricted	<u>1,143,130</u>
Total Net Position (Deficit)	<u>\$ 1,752,501</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Five Months Ended February 29, 2016

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 19,285,764
Total Operating Revenues	<u>19,285,764</u>
Operating Expenses	
Current operations - general administration	1,057,606
Benefits provided	14,823,730
Total Operating Expenses	<u>15,881,336</u>
Operating Income (Loss)	3,404,428
Non-Operating Revenues	
Earnings on investments	3,058
Total Non-Operating Revenues	<u>3,058</u>
Change in Net Position	3,407,486
Net Position (Deficit)-Beginning	<u>(1,654,985)</u>
Net Position (Deficit)-Ending	<u>\$ 1,752,501</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Five Months Ended February 29, 2016

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 16,688,397
Payment of benefits	(14,823,730)
Payment of general administration expenses	(1,057,606)
Net Cash Provided (Used) by Operating Activities	<u>807,061</u>
Cash Flows from Investing Activities	
Interest earned on investments	3,058
Net Cash Provided by Investing Activities	<u>3,058</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	108
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>108</u>
Net Increase in Cash and Cash Equivalents	810,227
Cash and Cash Equivalents, Beginning of Year	<u>4,646,509</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 5,456,736</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 3,404,428
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	3,178
(Increase) Decrease in other receivables	342,549
(Increase) Decrease in due from other funds	(2,943,094)
Total adjustments	<u>(2,597,367)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 807,061</u></u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
February 29, 2016

	<u>Agency Fund</u>
Assets	
Cash and cash equivalents	<u>\$ 35,251,372</u>
Total Assets	<u><u>\$ 35,413,724</u></u>
Liabilities	
Due to other governments	<u>\$ 35,413,724</u>
Total Liabilities	<u><u>\$ 35,413,724</u></u>



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
February 29, 2016

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,768	\$ 154,368,651	\$ 24,080,482		\$ 226,429	\$178,683,330
Investments		4,901,260				4,901,260
Deferred charges - debt refunding		10,240,356				10,240,356
Due from Fort Bend County Toll Road Authority			280,401			280,401
Capital assets, net		200,203,684	136,294,979			336,498,663
Total Assets	<u>7,768</u>	<u>369,713,951</u>	<u>160,655,862</u>		<u>226,429</u>	<u>530,604,010</u>
Liabilities and Net Assets						
Liabilities						
Accounts payable						
Retainage payable		706,293	264,590			970,883
Due to primary government		1,173,101	421,487			1,594,588
Due to Fort Bend Grand Parkway Toll Road Authority		280,401				280,401
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		282,577,315	172,181,314			454,758,629
Total Liabilities		<u>290,112,025</u>	<u>173,465,741</u>			<u>463,577,766</u>
Net Position (Deficit)						
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	7,768	53,084,897	13,634,038		226,429	66,953,132
Total Net Position (Deficit)	<u>\$ 7,768</u>	<u>\$ 79,601,926</u>	<u>\$ (12,809,879)</u>	<u>\$</u>	<u>\$ 226,429</u>	<u>\$ 67,026,244</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Five Months Ended February 29, 2016

<u>Functions/Programs</u>	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	5,227,589	7,250,570	
Principal retirement			
Interest on long-term debt	794,311		
Total Fort Bend Toll Road Authority	<u>6,021,900</u>	<u>7,250,570</u>	
Grand Parkway Toll Road Operations			
Toll road operations	5,158,894	5,666,482	
Interest on long-term debt			
Total Grand Parkway Toll Road Operations	<u>5,158,894</u>	<u>5,666,482</u>	
Fort Bend Housing Finance Corporation *			
General administration	22,718	76,759	
Total Fort Bend Housing Finance Corporation	<u>22,718</u>	<u>76,759</u>	
Fort Bend County Industrial Development Corporation			
General administration			
Total Fort Bend County Industrial Development Corporation			
Total Component Units	<u>\$ 11,203,512</u>	<u>\$ 12,993,811</u>	<u>\$</u>

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 Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	2,022,981				2,022,981
	(794,311)				(794,311)
	<u>1,228,670</u>				<u>1,228,670</u>
		507,588			507,588
		<u>507,588</u>			<u>507,588</u>
	1,228,670	507,588			1,736,258
14	172,396	38,516		410	211,336
	1,711	64			1,775
14	<u>174,107</u>	<u>38,580</u>		<u>410</u>	<u>213,111</u>
14	1,402,777	546,168		410	1,949,369
7,754	78,199,149	(13,356,047)		226,019	65,076,875
<u>\$ 7,768</u>	<u>\$ 79,601,926</u>	<u>\$ (12,809,879)</u>	<u>\$</u>	<u>\$ 226,429</u>	<u>\$ 67,026,244</u>



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 Five Months Ended February 29, 2016

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 206,218,766	\$ 206,218,766	\$ 198,640,943	\$ (7,577,823)	96.3%
Fees and fines	28,548,350	28,548,350	8,858,312	(19,690,038)	31.0%
Intergovernmental	6,321,616	6,321,616	1,330,121	(4,991,495)	21.0%
Earnings on investments	552,000	552,000	282,116	(269,884)	51.1%
Miscellaneous	2,898,350	2,898,350	1,528,799	(1,369,551)	52.7%
Total Revenues	244,539,082	244,539,082	210,640,292	(33,898,790)	86.1%
Expenditures					
Current:					
General administration	48,449,541	48,242,114	21,697,267	26,544,847	45.0%
Financial administration	9,129,528	9,175,848	3,697,394	5,478,454	40.3%
Administration of justice	64,269,673	64,676,830	24,594,839	40,081,991	38.0%
Construction and maintenance	3,131,584	3,126,551	905,137	2,221,414	29.0%
Health and welfare	23,898,723	23,344,514	8,345,509	14,999,006	35.7%
Cooperative services	1,064,250	1,057,657	292,233	765,423	27.6%
Public safety	44,093,122	44,003,958	17,180,234	26,823,724	39.0%
Parks and recreation	3,119,081	3,103,781	1,144,243	1,959,538	36.9%
Libraries and education	15,319,614	15,295,480	6,122,082	9,173,397	40.0%
Capital Outlay	12,020,908	4,392,176	2,535,314	1,856,862	57.7%
Total Expenditures	224,496,024	216,418,909	86,514,252	129,904,657	40.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,043,058	28,120,173	124,126,041	96,005,868	
Other Financing Sources (Uses)					
Transfers out	(14,831,864)	(14,831,864)	(13,373,064)	1,458,800	
Total Other Financing Sources (Uses)	(14,831,864)	(14,831,864)	(13,373,064)	1,458,800	
Net change in fund balances- budgetary basis	5,211,194	13,288,309	110,752,977	97,464,668	
Net adjustment to reflect operations in accordance with GAAP (a)			(9,653,555)		
Fund Balances, Beginning	45,934,056	45,934,056	45,934,056		
Fund Balances, Ending	\$ 51,145,250	\$ 59,222,365	\$ 147,033,477	\$ 97,464,668	

(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.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
	<hr/>	<hr/>	<hr/>
General Fund			
Revenues	\$ 210,640,292	\$ 9,991,054	\$ 220,631,346
Expenditures	86,514,252	19,644,610	106,158,861
	<hr/>	<hr/>	<hr/>
Net Changes in Fund Balances	110,752,977	(9,653,555)	101,099,421
Fund Balances, Beginning			45,934,056
Fund Balances, Ending			<u><u>\$ 147,033,477</u></u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. These funds are restricted by state statute. This includes Fund 130, 131, 133, 134 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
February 29, 2016

	<u>Special Revenue Funds</u>			
	<u>FBC Assistance Districts</u>	<u>FBC ESD 100 Agreement</u>	<u>Juvenile Operations</u>	<u>Road and Bridge</u>
Assets				
Cash and cash equivalents	\$ 15,032,295	\$ 4,477,252	\$ 9,992,473	\$ 20,387,910
Taxes receivable, net				1,267,289
Grants receivable			24,622	150,612
Other receivables			10,059	78,487
Total Assets	<u>\$ 15,032,295</u>	<u>\$ 4,477,252</u>	<u>\$ 10,027,154</u>	<u>\$ 21,884,298</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 36,232
Due to other funds			1,356,594	952,226
Deferred revenues				1,267,289
Total Liabilities			<u>1,356,594</u>	<u>2,255,747</u>
Fund Balances:				
Fund Balance	<u>15,032,295</u>	<u>4,477,252</u>	<u>8,670,560</u>	<u>19,628,551</u>
Total Fund Balances	<u>15,032,295</u>	<u>4,477,252</u>	<u>8,670,560</u>	<u>19,628,551</u>
Total Liabilities and Fund Balances	<u>\$ 15,032,295</u>	<u>\$ 4,477,252</u>	<u>\$ 10,027,154</u>	<u>\$ 21,884,298</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>
\$ 15,397,544 646,983 6,013	\$ 739,229	\$ 4,298	\$ 36,237	\$ 1,163,402	\$ 585,635
				28,148	
<u>\$ 16,050,540</u>	<u>\$ 739,229</u>	<u>\$ 4,298</u>	<u>\$ 36,237</u>	<u>\$ 1,191,550</u>	<u>\$ 585,635</u>
\$ 810,837 646,983 1,457,820			\$ 2,647 2,647	\$ 15,622 15,622	\$ 496 496
14,592,720 14,592,720	739,229 739,229	4,298 4,298	33,590 33,590	1,175,928 1,175,928	585,139 585,139
<u>\$ 16,050,540</u>	<u>\$ 739,229</u>	<u>\$ 4,298</u>	<u>\$ 36,237</u>	<u>\$ 1,191,550</u>	<u>\$ 585,635</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
February 29, 2016

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 117,372	\$ 87,380	\$ 50,729	\$ 112,416
Taxes receivable, net				
Grants receivable				
Other receivables		475		
Total Assets	<u>\$ 117,372</u>	<u>\$ 87,855</u>	<u>\$ 50,729</u>	<u>\$ 112,416</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	460			
Deferred revenues				
Total Liabilities	<u>460</u>			
Fund Balances:				
Fund Balance	<u>116,912</u>	<u>87,855</u>	<u>50,729</u>	<u>112,416</u>
Total Fund Balances	<u>116,912</u>	<u>87,855</u>	<u>50,729</u>	<u>112,416</u>
Total Liabilities and Fund Balances	<u>\$ 117,372</u>	<u>\$ 87,855</u>	<u>\$ 50,729</u>	<u>\$ 112,416</u>

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 63,373	\$ 1,960	\$ 17,848	\$ 197,281	\$ 2,126,602	\$ 966
181				69,495	
<u>\$ 63,554</u>	<u>\$ 1,960</u>	<u>\$ 17,848</u>	<u>\$ 197,281</u>	<u>\$ 2,196,097</u>	<u>\$ 966</u>
\$ 629	\$	\$	\$ 2,401	\$ 14,590	\$
<u>629</u>			<u>2,401</u>	<u>14,590</u>	
62,925	1,960	17,848	194,880	2,181,507	966
<u>62,925</u>	<u>1,960</u>	<u>17,848</u>	<u>194,880</u>	<u>2,181,507</u>	<u>966</u>
<u>\$ 63,554</u>	<u>\$ 1,960</u>	<u>\$ 17,848</u>	<u>\$ 197,281</u>	<u>\$ 2,196,097</u>	<u>\$ 966</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
February 29, 2016

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 916,268	\$ 1,854,616	\$ 13,296	\$ 105,907
Taxes receivable, net				
Grants receivable				
Other receivables			249	
Total Assets	<u>\$ 916,268</u>	<u>\$ 1,854,616</u>	<u>\$ 13,545</u>	<u>\$ 105,907</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	7,479	6,063		
Deferred revenues				
Total Liabilities	<u>7,479</u>	<u>6,063</u>		
Fund Balances:				
Fund Balance	<u>908,789</u>	<u>1,848,553</u>	<u>13,545</u>	<u>105,907</u>
Total Fund Balances	<u>908,789</u>	<u>1,848,553</u>	<u>13,545</u>	<u>105,907</u>
Total Liabilities and Fund Balances	<u>\$ 916,268</u>	<u>\$ 1,854,616</u>	<u>\$ 13,545</u>	<u>\$ 105,907</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	\$ 63,185	\$ 123	\$ 5,460	\$ 232,064	\$ 40,636
	8,761				
<u>\$ 434,309</u>	<u>\$ 71,946</u>	<u>\$ 123</u>	<u>\$ 5,460</u>	<u>\$ 232,064</u>	<u>\$ 40,636</u>
\$	\$ 8,087	\$ 25,770	\$	\$	\$
	<u>8,087</u>	<u>25,770</u>			
<u>434,309</u>	<u>63,859</u>	<u>(25,647)</u>	<u>5,460</u>	<u>232,064</u>	<u>40,636</u>
<u>434,309</u>	<u>63,859</u>	<u>(25,647)</u>	<u>5,460</u>	<u>232,064</u>	<u>40,636</u>
<u>\$ 434,309</u>	<u>\$ 71,946</u>	<u>\$ 123</u>	<u>\$ 5,460</u>	<u>\$ 232,064</u>	<u>\$ 40,636</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
February 29, 2016

	<u>Special Revenue Funds</u>		
	<u>Juvenile Justice Alternative Education</u>	<u>Juvenile Probation - State Funds</u>	<u>Adult Probation - State Funds</u>
Assets			
Cash and cash equivalents	\$ 111,608	\$ 126,505	\$ 1,789,079
Taxes receivable, net			
Grants receivable	113,004		
Other receivables			
Total Assets	<u>\$ 224,612</u>	<u>\$ 126,505</u>	<u>\$ 1,789,079</u>
Total Liabilities and Fund Balances			
Liabilities:			
Retainage payable	\$	\$	\$
Due to other funds	17,703	228,276	228,539
Deferred revenues			
Total Liabilities	<u>17,703</u>	<u>228,276</u>	<u>228,539</u>
Fund Balances:			
Fund Balance	<u>206,909</u>	<u>(101,771)</u>	<u>1,560,540</u>
Total Fund Balances	<u>206,909</u>	<u>(101,771)</u>	<u>1,560,540</u>
Total Liabilities and Fund Balances	<u>\$ 224,612</u>	<u>\$ 126,505</u>	<u>\$ 1,789,079</u>

<u>Capital Projects Funds</u>		
<u>Justice Center Project Fund</u>	<u>2015 Facilities Bond Projects</u>	<u>TOTALS</u>
\$ 911	\$	\$ 76,286,169
		1,914,272
		303,012
		187,094
<u>\$ 911</u>	<u>\$</u>	<u>\$ 78,690,547</u>
\$	\$	\$ 36,232
	8,850,118	12,528,537
		1,914,272
<u></u>	<u>8,850,118</u>	<u>14,479,041</u>
911	(8,850,118)	64,211,506
911	(8,850,118)	64,211,506
<u>\$ 911</u>	<u>\$</u>	<u>\$ 78,690,547</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Five Months Ended February 29, 2016

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 17,041,856
Taxes, sales	1,651,761			
Fees and fines				1,837,779
Intergovernmental		301,320	104,944	
Earnings on investments	25,710	7,554	14,382	25,246
Miscellaneous			9,490	52,886
Total Revenues	<u>1,677,471</u>	<u>308,874</u>	<u>128,816</u>	<u>18,957,767</u>
Expenditures				
Current:				
General administration	615,350			
Financial administration				
Administration of justice			5,176,710	
Construction and maintenance				6,747,633
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			158,946	967,254
Total Expenditures	<u>615,350</u>	<u>308,874</u>	<u>5,335,656</u>	<u>7,714,887</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,062,121	308,874	(5,206,840)	11,242,880
Other Financing Sources (Uses)				
Transfers in			13,373,064	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>13,373,064</u>	
Net change in fund balances	1,062,121	308,874	8,166,224	11,242,880
Fund Balances, Beginning	13,970,174	4,168,378	504,336	8,385,671
Fund Balances, Ending	<u>\$ 15,032,295</u>	<u>\$ 4,477,252</u>	<u>\$ 8,670,560</u>	<u>\$ 19,628,551</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>
\$ 10,938,548	\$	\$	\$	\$	\$
37,830				133,558	10,040
	62,635				25,515
18,777	1,325	8	80	2,138	1,096
54,700			5,040		
<u>11,049,855</u>	<u>63,960</u>	<u>8</u>	<u>5,120</u>	<u>135,696</u>	<u>36,651</u>
				148,720	
2,888,899			26,055		31,904
864,356					16,550
<u>3,753,255</u>			<u>26,055</u>	<u>148,720</u>	<u>48,454</u>
7,296,600	63,960	8	(20,935)	(13,024)	(11,803)
7,296,600	63,960	8	(20,935)	(13,024)	(11,803)
7,296,120	675,269	4,290	54,525	1,188,952	596,942
<u>\$ 14,592,720</u>	<u>\$ 739,229</u>	<u>\$ 4,298</u>	<u>\$ 33,590</u>	<u>\$ 1,175,928</u>	<u>\$ 585,139</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Five Months Ended February 29, 2016

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		2,430		
Intergovernmental				
Earnings on investments	214	156	92	
Miscellaneous	14,699		110	9,358
Total Revenues	14,913	2,586	202	9,358
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				679
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	14,721			
Capital Outlay				
Total Expenditures	14,721			679
Excess (Deficiency) of Revenues Over (Under) Expenditures	192	2,586	202	8,679
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	192	2,586	202	8,679
Fund Balances, Beginning	116,720	85,269	50,527	103,737
Fund Balances, Ending	\$ 116,912	\$ 87,855	\$ 50,729	\$ 112,416

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
\$	\$	\$	\$	\$	\$
5,295				350,176	
1,012	4	32	375		1,193
<u>6,307</u>	<u>4</u>	<u>32</u>	<u>375</u>	<u>350,176</u>	<u>1,193</u>
				474,543	
7,192			25,109		2,200
				13,370	
<u>7,192</u>			<u>25,109</u>	<u>487,913</u>	<u>2,200</u>
(885)	4	32	(24,734)	(137,737)	(1,007)
(885)	4	32	(24,734)	(137,737)	(1,007)
63,810	1,956	17,816	219,614	2,319,244	1,973
<u>\$ 62,925</u>	<u>\$ 1,960</u>	<u>\$ 17,848</u>	<u>\$ 194,880</u>	<u>\$ 2,181,507</u>	<u>\$ 966</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Five Months Ended February 29, 2016

	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			471	
Intergovernmental				
Earnings on investments	1,749	3,233		193
Miscellaneous	13,053	213,822		
Total Revenues	<u>14,802</u>	<u>217,055</u>	<u>471</u>	<u>193</u>
Expenditures				
Current:				
General administration	153,446			
Financial administration				
Administration of justice		21,055		
Construction and maintenance				
Health and welfare				
Public safety		98,550		5,076
Libraries and education				
Capital Outlay		19,014		
Total Expenditures	<u>153,446</u>	<u>138,619</u>		<u>5,076</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(138,644)	78,436	471	(4,883)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(138,644)	78,436	471	(4,883)
Fund Balances, Beginning	1,047,433	1,770,117	13,074	110,790
Fund Balances, Ending	<u>\$ 908,789</u>	<u>\$ 1,848,553</u>	<u>\$ 13,545</u>	<u>\$ 105,907</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	1,554 163	995,695	58	232,742 417	95,051 129
<u>434,309</u>	<u>1,717</u>	<u>995,868</u>	<u>5,460</u>	<u>233,159</u>	<u>95,180</u>
				1,095	
	53,935	1,021,515			54,544
	<u>53,935</u>	<u>1,021,515</u>		<u>1,095</u>	<u>54,544</u>
434,309	(52,218)	(25,647)	5,460	232,064	40,636
434,309	(52,218) 116,077	(25,647)	5,460	232,064	40,636
<u>\$ 434,309</u>	<u>\$ 63,859</u>	<u>\$ (25,647)</u>	<u>\$ 5,460</u>	<u>\$ 232,064</u>	<u>\$ 40,636</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Five Months Ended February 29, 2016

	<u>Special Revenue Funds</u>		
	<u>Juvenile Justice Alternative Education</u>	<u>Juvenile Probation - State Funds</u>	<u>Adult Probation - State Funds</u>
Revenues			
Taxes, property	\$	\$	\$
Taxes, sales			
Fees and fines			956,364
Intergovernmental	295,202	998,657	2,252,686
Earnings on investments			4,256
Miscellaneous			1,689
Total Revenues	<u>295,202</u>	<u>998,657</u>	<u>3,214,995</u>
Expenditures			
Current:			
General administration			
Financial administration			
Administration of justice	88,293	1,100,428	2,388,187
Construction and maintenance			
Health and welfare			
Public safety			
Libraries and education			
Capital Outlay			
Total Expenditures	<u>88,293</u>	<u>1,100,428</u>	<u>2,388,187</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	206,909	(101,771)	826,808
Other Financing Sources (Uses)			
Transfers in			49,249
Transfers (out)			(49,249)
Total Other Financing Sources (Uses)			
Net change in fund balances	206,909	(101,771)	826,808
Fund Balances, Beginning			733,732
Fund Balances, Ending	<u>\$ 206,909</u>	<u>\$ (101,771)</u>	<u>\$ 1,560,540</u>

Capital Projects Fund

Justice Center Project Fund	2015 Facilities Bond Projects	TOTALS
\$	\$	\$ 27,980,404
		1,651,761
		3,333,943
		5,801,322
19		108,599
		380,422
<u>19</u>	<u></u>	<u>39,256,451</u>
		1,243,339
		2,200
		8,957,468
26,753		9,663,285
		1,101,505
		190,074
		14,721
	8,850,118	10,889,608
<u>26,753</u>	<u>8,850,118</u>	<u>32,062,200</u>
(26,734)	(8,850,118)	7,194,251
		13,422,313
		(49,249)
		<u>13,373,064</u>
(26,734)	(8,850,118)	20,567,315
27,645		43,644,191
<u>\$ 911</u>	<u>\$ (8,850,118)</u>	<u>\$ 64,211,506</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 Five Months Ended February 29,2016

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 17,660,570	\$ 17,660,570	\$ 17,041,856	\$ (618,714)	96.5%
Fees and fines	6,075,000	6,075,000	1,837,779	(4,237,221)	30.3%
Intergovernmental	250,000	250,000		(250,000)	0.0%
Earnings on investments	35,000	35,000	25,246	(9,754)	72.1%
Miscellaneous	345,000	345,000	52,886	(292,114)	15.3%
Total Revenues	24,365,570	24,365,570	18,957,766	(5,407,804)	77.8%
Expenditures					
Current:					
Construction and maintenance	23,549,221	23,549,221	6,747,631	16,801,590	28.7%
Capital Outlay	926,480	926,480	102,987	823,493	11.1%
Total Expenditures	24,475,701	24,475,701	6,850,619	17,625,082	28.0%
Net change in fund balances- budgetary basis	(110,131)	(110,131)	12,107,148	12,217,278	
Net adjustment to reflect operations in accordance with GAAP (a)			(864,267)		
Fund balances, Beginning	8,385,671	8,385,671	8,385,671		
Fund balances, Ending	\$ 8,275,540	\$ 8,275,540	\$ 19,628,552	\$ 12,217,278	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 18,957,766	\$	\$ 18,957,766
Expenditures	6,850,619	864,267	7,714,886
Net Changes in Fund Balances	12,107,148	(864,267)	11,242,881
Fund balances, Beginning			8,385,671
Fund balances, Ending			\$ 19,628,552

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Five Months Ended February 29, 2016

	<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	\$ 11,435,816	\$ 11,435,816	\$ 10,938,548	\$ (497,268)	95.7%
Fees and fines	25,000	25,000	37,830	12,830	151.3%
Earnings on investments	20,000	20,000	18,777	(1,223)	93.9%
Miscellaneous	65,000	65,000	54,700	(10,300)	84.2%
Total Revenues	<u>11,545,816</u>	<u>11,545,816</u>	<u>11,049,855</u>	<u>(495,961)</u>	<u>95.7%</u>
Expenditures					
Current:					
Construction and maintenance	8,509,401	8,504,401	2,801,602	5,702,799	32.9%
Capital Outlay	<u>952,600</u>	<u>1,195,600</u>	<u>566,683</u>	<u>628,917</u>	<u>47.4%</u>
Total Expenditures	<u>9,462,001</u>	<u>9,700,001</u>	<u>3,368,286</u>	<u>6,331,716</u>	<u>34.7%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,083,815</u>	<u>1,845,815</u>	<u>7,681,569</u>	<u>5,835,755</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(1,151,391)</u>	<u>(121,391)</u>		<u>(121,391)</u>	
Total Other Financing Sources (Uses)	<u>(1,151,391)</u>	<u>(121,391)</u>		<u>(121,391)</u>	
Net change in fund balances- budgetary basis	932,424	1,724,424	7,681,569	5,714,364	
Net adjustment to reflect operations in accordance with GAAP (a)			(384,969)		
Fund balances, Beginning	<u>7,296,120</u>	<u>7,296,120</u>	<u>7,296,120</u>		
Fund balances, Ending	<u>\$ 8,228,544</u>	<u>\$ 9,020,544</u>	<u>\$ 14,592,720</u>	<u>\$ 5,714,364</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	\$ 11,049,855	\$	\$ 11,049,855
Expenditures	<u>3,368,286</u>	<u>384,969</u>	<u>3,753,255</u>
Net Changes in Fund Balances	7,681,569	(384,969)	7,296,600
Fund balances, Beginning			<u>7,296,120</u>
Fund balances, Ending			<u>\$ 14,592,720</u>

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Five Months Ended February 29, 2016

	<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	\$ 33,233,568	\$ 33,233,568	\$ 31,953,060	\$ (1,280,508)	96.1%
Earnings on investments	30,000	30,000	28,663	(1,337)	95.5%
Total Revenues	<u>33,263,568</u>	<u>33,263,568</u>	<u>31,981,724</u>	<u>(1,281,844)</u>	<u>96.1%</u>
Expenditures					
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%
Total Expenditures	<u>34,437,964</u>	<u>34,437,964</u>	<u>1,750</u>	<u>34,436,214</u>	<u>0.0%</u>
Net change in fund balances- budgetary basis	(1,174,396)	(1,174,396)	31,979,974	33,154,370	
Fund balances, Beginning	<u>2,779,502</u>	<u>2,779,502</u>	<u>2,779,502</u>		
Fund balances, Ending	<u>\$ 1,605,106</u>	<u>\$ 1,605,106</u>	<u>\$ 34,759,476</u>	<u>\$ 33,154,370</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
February 29, 2016

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,367,675	\$ 3,089,061	\$ 5,456,736
Due from other funds	<u>2,246,908</u>	<u>338,787</u>	<u>2,585,695</u>
Total Current Assets	<u>4,614,583</u>	<u>3,427,848</u>	<u>8,042,431</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	<u>609,371</u>	<u> </u>	<u>609,371</u>
Total Capital Assets	<u>609,371</u>	<u> </u>	<u>609,371</u>
Total Assets	<u>5,223,954</u>	<u>3,427,848</u>	<u>8,651,802</u>
Liabilities			
Benefits payable	2,970,451	3,475,912	6,446,363
Due to other funds	<u>451,647</u>	<u>1,291</u>	<u>452,938</u>
Total Liabilities	<u>3,422,098</u>	<u>3,477,203</u>	<u>6,899,301</u>
Net (Deficit)			
Invested in capital assets, net of related debt	609,371		609,371
Unrestricted	<u>1,192,485</u>	<u>(49,355)</u>	<u>1,143,130</u>
Total Net (Deficit)	<u>\$ 1,801,856</u>	<u>\$ (49,355)</u>	<u>\$ 1,752,501</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
February 29, 2016

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,367,675	\$ 3,089,061	\$ 5,456,736
Due from other funds	<u>2,246,908</u>	<u>338,787</u>	<u>2,585,695</u>
Total Current Assets	<u>4,614,583</u>	<u>3,427,848</u>	<u>8,042,431</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	<u>609,371</u>	<u> </u>	<u>609,371</u>
Total Capital Assets	<u>609,371</u>	<u> </u>	<u>609,371</u>
Total Assets	<u>5,223,954</u>	<u>3,427,848</u>	<u>8,651,802</u>
Liabilities			
Benefits payable	2,970,451	3,475,912	6,446,363
Due to other funds	<u>451,647</u>	<u>1,291</u>	<u>452,938</u>
Total Liabilities	<u>3,422,098</u>	<u>3,477,203</u>	<u>6,899,301</u>
Net (Deficit)			
Invested in capital assets, net of related debt	609,371		609,371
Unrestricted	<u>1,192,485</u>	<u>(49,355)</u>	<u>1,143,130</u>
Total Net (Deficit)	<u>\$ 1,801,856</u>	<u>\$ (49,355)</u>	<u>\$ 1,752,501</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Five Months Ended February 29, 2016

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 15,039,777	\$ 1,648,620	\$ 16,688,397
Payment of benefits	(14,426,493)	(397,237)	(14,823,730)
Payment of general administration expenses	(720,347)	(337,259)	(1,057,606)
Net Cash Provided (Used) by Operating Activities	<u>(107,063)</u>	<u>914,124</u>	<u>807,061</u>
Cash Flows from Investing Activities:			
Interest earned on investments	3,058		3,058
Net Cash Provided by Investing Activities	<u>3,058</u>		<u>3,058</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	108		108
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>108</u>		<u>108</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(103,897)	914,124	810,227
Cash and Cash Equivalents, Beginning of Year	<u>2,471,572</u>	<u>2,174,937</u>	<u>4,646,509</u>
Cash and Cash Equivalents, Ending of Period	<u>\$ 2,367,675</u>	<u>\$ 3,089,061</u>	<u>\$ 5,456,736</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 1,954,399	\$ 1,450,029	\$ 3,404,428
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		3,178	3,178
(Increase) Decrease in accounts receivable	333,022	9,527	342,549
(Increase) Decrease in due from other funds	(2,394,484)	(548,610)	(2,943,094)
Total adjustments	<u>(2,061,462)</u>	<u>(535,905)</u>	<u>(2,597,367)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (107,063)</u>	<u>\$ 914,124</u>	<u>\$ 807,061</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
Governmental activities				
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				
Total governmental activities net position	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>
Primary Government: Total primary government net position	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>

Fiscal Year					Five Months Ended 2/29/2016
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>779,288,895</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>\$ 779,288,895</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>\$ 779,288,895</u>

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

	Fiscal Year			
	2007	2008	2009	2010
Expenses				
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				
Total governmental activities expenses	\$ 191,872,973	\$ 251,861,583	\$ 287,855,311	\$ 288,004,479
Program Revenues				
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	
Total governmental activities program revenues	\$ 150,429,215	\$ 90,096,477	\$ 133,013,440	\$ 88,828,287

Fiscal Year					Five Months
2011	2012	2013	2014	2015	Ended 2/29/2016
\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 25,257,607
9,441,048	8,344,714	8,849,251	9,809,215	9,923,190	4,157,154
84,507,797	88,819,892	94,210,925	96,510,853	97,317,659	36,436,496
45,632,055	46,468,925	50,078,091	57,430,317	80,574,657	14,292,018
30,104,991	30,677,345	34,630,163	34,976,018	36,721,273	13,977,550
1,177,426	1,118,341	1,067,104	1,152,222	1,150,926	343,867
55,315,591	54,954,201	55,866,404	58,412,120	63,537,941	22,756,352
2,917,574	2,578,555	2,069,935	3,379,366	4,133,419	1,608,040
14,800,838	15,708,114	16,156,200	17,170,818	17,638,589	6,871,526
14,887,908	15,037,346	15,536,759	14,836,824	14,108,075	1,750
					22,893,867
					(3,404,424)
<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>\$ 145,191,803</u>
\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 2,992,499
3,988,371	4,695,710	5,762,439	6,497,643	7,541,956	1,057,201
7,222,932	7,522,930	8,918,247	8,400,556	8,485,619	3,277,507
6,679,429	7,466,798	7,562,523	6,759,102	7,078,136	1,754,309
6,396,645	6,138,679	7,047,993	7,371,859	7,762,002	2,918,428
5,621,993	5,642,978	6,140,083	7,125,686	7,721,948	3,554,964
141,893	183,406	175,619	193,631	188,437	306,242
246,699	269,015	279,570	276,634	280,973	410,481
5,257,804	4,167,626	3,597,784	3,626,019	3,849,997	1,941,843
7,719,264	6,821,433	8,311,676	10,213,349	10,292,737	6,213,863
1,381,572	949,663	293,411	372,129	1,713,376	68,242
12,506,581	10,899,781	16,191,142	14,782,021	16,106,462	3,318,360
		1,000	200	350	
8,623,225	6,252,054	4,758,606	3,932,646	4,427,337	1,353,541
157,468	104,002	86,260	100,286	346,283	
174,204	438,841	64,483	69,806	104,658	14,699
		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	28,000
<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>\$ 29,312,745</u>

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

	Fiscal Year			
	2007	2008	2009	2010
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>
Total primary government net (expense)/revenue	<u><u>\$ (41,443,758)</u></u>	<u><u>\$ (161,765,106)</u></u>	<u><u>\$ (154,841,871)</u></u>	<u><u>\$ (199,176,192)</u></u>
General Revenues and Other Changes in Net Position				
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
Total governmental activities	<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>
Total primary government	<u><u>\$ 164,288,923</u></u>	<u><u>\$ 183,401,310</u></u>	<u><u>\$ 199,033,175</u></u>	<u><u>\$ 206,995,400</u></u>
Change in Net Position				
Governmental Activities	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>
Total primary government	<u><u>\$ 122,845,165</u></u>	<u><u>\$ 21,636,204</u></u>	<u><u>\$ 44,191,304</u></u>	<u><u>\$ 7,819,208</u></u>

Fiscal Year					
2011	2012	2013	2014	2015	Five Months Ended 2/29/2016
<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>\$ (115,879,058)</u>
<u><u>\$ (203,194,545)</u></u>	<u><u>\$ (212,398,577)</u></u>	<u><u>\$ (212,994,248)</u></u>	<u><u>\$ (226,270,635)</u></u>	<u><u>\$ (257,595,750)</u></u>	<u><u>\$ (115,879,058)</u></u>
\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 258,574,408
	1,099,103	2,956,560	4,214,553	5,789,362	1,651,761
2,925,202	2,584,776	963,652	880,712	904,359	440,692
<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>1,766,705</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>262,433,566</u>
<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>	<u><u>\$ 216,916,288</u></u>	<u><u>\$ 232,307,606</u></u>	<u><u>\$ 278,573,878</u></u>	<u><u>\$ 262,433,566</u></u>
<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>\$ 146,554,508</u>
<u><u>\$ 2,505,636</u></u>	<u><u>\$ (2,755,146)</u></u>	<u><u>\$ 3,922,040</u></u>	<u><u>\$ 6,036,971</u></u>	<u><u>\$ 20,978,128</u></u>	<u><u>\$ 146,554,508</u></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
General Fund				
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				
Total General Fund	<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>
All Other Governmental Funds				
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				
Total All Other Governmental Funds	<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					Five Months Ended 2/29/2016
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	
<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>147,033,476</u>
					<u>\$ 147,033,476</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)	
					103,688,764
<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>\$ 103,688,764</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
Revenues				
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
Total Revenues	216,346,901	243,359,126	272,965,912	273,936,675
Expenditures				
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
Capital Outlay	30,205,800	78,040,663	102,627,536	99,931,347
Debt Service:				
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
Total Expenditures	219,544,669	304,984,604	350,110,928	342,679,386
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(3,197,768)	(61,625,478)	(77,145,016)	(68,742,711)
Other Financing Sources (Uses)				
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)
Total Other Financing Sources (Uses)	157,552,984		124,869,150	(1,649,853)
Net Change in Fund Balances	\$ 154,355,216	\$ (61,625,478)	\$ 47,724,134	\$ (70,392,564)
Debt service as a percentage of noncapital expenditures	7.25%	9.03%	8.26%	10.07%

Fiscal Year					Five Months Ended 2/29/2016
2011	2012	2013	2014	2015	
\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 258,574,408
	1,099,103	2,956,559	4,214,553	5,789,362	1,651,761
37,371,124	39,598,440	44,177,263	45,106,533	47,803,283	15,748,105
36,971,987	29,377,233	42,565,592	36,899,095	39,904,787	12,957,677
2,798,039	2,451,577	930,273	848,534	878,980	437,633
6,635,261	7,175,498	5,988,682	8,243,270	7,545,715	2,621,346
<u>281,183,309</u>	<u>279,758,358</u>	<u>304,760,708</u>	<u>318,304,292</u>	<u>344,366,239</u>	<u>291,990,930</u>
42,352,337	35,704,861	35,700,575	41,478,910	44,698,720	24,952,608
7,176,186	7,221,313	7,180,608	7,891,034	8,369,921	4,023,432
71,839,346	75,286,042	75,903,798	77,242,153	81,411,531	34,360,619
29,542,425	28,214,027	27,403,230	35,374,943	59,785,401	10,823,949
22,067,744	27,835,260	30,447,359	30,267,231	32,436,431	13,095,416
986,392	960,392	883,324	944,039	973,026	313,622
44,156,502	45,463,593	44,916,198	46,688,895	53,652,220	21,389,425
2,263,590	1,957,044	1,979,888	2,411,558	3,051,927	1,235,643
12,176,637	13,012,700	13,034,164	13,613,875	14,460,419	6,163,673
88,927,796	44,845,672	57,508,193	40,964,586	28,911,628	29,297,402
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	
<u>349,856,478</u>	<u>309,914,575</u>	<u>327,336,916</u>	<u>329,255,095</u>	<u>360,100,448</u>	<u>145,657,539</u>
(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	146,333,391
14,402,786	13,258,127	11,521,941	11,771,144	13,517,505	13,422,313
(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,422,313)
	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)	
<u>229,853</u>	<u>65,546,639</u>	<u></u>	<u>(2,685,887)</u>	<u>40,972,653</u>	<u></u>
<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>	<u>\$ (22,576,208)</u>	<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>	<u>\$ 146,333,391</u>
10.78%	10.89%	12.00%	11.15%	9.40%	0.00%