

MONTHLY FINANCIAL REPORT
For Six Months Ended March 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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July 12, 2016

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

Gentlemen:

The Monthly Unaudited Financial Report for the six months ending March 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
March 31, 2016

	Primary Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 220,574,098	\$ 145,515,621
Investments		22,482,288
Receivables:		
Taxes, net	11,626,095	
Grants	3,907,333	
Fees and fines	25,703,230	
Other	1,884,435	
Deferred charges - debt refunding	6,193,557	10,240,356
Deferred outflows - pension activities	17,000,841	
Due from component units	392,768	1,319
Capital assets, not being depreciated	412,113,597	
Capital assets, net of accumulated depreciation	699,951,244	335,824,306
Total Assets	1,399,347,198	514,063,890
Liabilities		
Accounts payable and accrued expenses	13,282,553	
Retainage payable	1,033,798	966,186
Accrued interest payable	1,336,048	1,328,265
Unearned revenues	4,860,004	
Due to primary government		392,768
Due to component units		1,319
Due to other governments	257,082	
Long-term liabilities due within one-year	20,217,085	4,645,000
Long-term liabilities due in more than one-year	600,865,342	450,113,629
Total Liabilities	641,851,912	457,447,167
Net Position (Deficit)		
Interim Net Position	757,495,286	56,616,723
Total Net Position	\$ 757,495,286	\$ 56,616,723

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Six Months Ended March 31, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 29,372,151	\$ 3,649,956	\$ 2,085,087	\$
Financial administration	4,877,217	1,238,834		
Administration of justice	43,534,228	4,156,652	8,011,207	
Construction and maintenance	16,987,804	1,784,578	68,242	542,986
Health and welfare	16,747,328	3,703,833	3,968,124	
Cooperative services	558,642			
Public safety	27,288,637	4,510,810	1,738,300	28,000
Park and recreation	1,943,893	325,107		
Libraries and education	8,156,816	433,013	12,395	
Capital outlay, interim financial activity	26,925,126			
Internal Service Fund, interim activity	(4,404,516)			
Interest on long-term debt	8,018,038			
Total Primary Government	\$ 180,005,364	\$ 19,802,783	\$ 15,883,355	\$ 570,986
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	14,410,947	9,503,439	95,000	95,000
FB Grand Parkway Toll Road Operations	11,315,094	7,345,144		
FB Housing Finance Corp. *				
FBC Industrial Development Corporation	67,122			
Total Component Units	\$ 25,793,163	\$ 16,848,583	\$ 95,000	\$ 95,000

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	
\$ (23,637,108)	\$
(3,638,383)	
(31,366,369)	
(14,591,998)	
(9,075,371)	
(558,642)	
(21,011,527)	
(1,618,786)	
(7,711,408)	
(26,925,126)	
4,404,516	
(8,018,038)	
<u>(143,748,240)</u>	
	(4,717,508)
	(3,969,950)
	(67,122)
	<u>(8,754,580)</u>
264,189,986	
1,651,761	
625,519	286,347
2,041,873	103,082
<u>268,509,139</u>	<u>389,429</u>
124,760,899	(8,365,151)
632,734,387	64,981,874
<u>\$ 757,495,286</u>	<u>\$ 56,616,723</u>

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

	General Fund	Debt Service Fund	2015 Mobility Bonds	Non-major Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 125,842,275	\$ 8,962,116	\$ 5,199,809	\$ 75,065,093	\$ 215,069,293
Taxes receivable, net	9,110,311	1,006,469		1,509,313	11,626,093
Grants receivable	3,591,313			316,020	3,907,333
Fines and fees receivable	25,703,230				25,703,230
Other receivables	1,846,762			200,027	2,046,789
Due from other funds	12,941,663				12,941,663
Due from component units	392,768				392,768
Total Assets	\$ 179,428,322	\$ 9,968,585	\$ 5,199,809	\$ 77,090,453	\$ 271,687,169
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,677,720	\$	\$	\$	\$ 1,677,720
Accrued payroll	5,158,470				5,158,470
Retainage payable	77,109		914,262	42,427	1,033,798
Due to other funds				16,030,790	16,030,790
Due to other governments	419,434				419,434
Deferred revenue	34,828,850	1,006,469		1,509,313	37,344,632
Total Liabilities	42,161,583	1,006,469	914,262	17,582,530	61,664,844
Fund Balances:					
Fund Balance	137,266,739	8,962,116	4,285,547	59,507,923	210,022,325
Total Fund Balances	137,266,739	8,962,116	4,285,547	59,507,923	210,022,325
Total Liabilities and Fund Balances	\$ 179,428,322	\$ 9,968,585	\$ 5,199,809	\$ 77,090,453	\$ 271,687,169

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

	General Fund	Debt Service Fund	2015 Mobility Bonds	Non-major Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 202,957,351	\$ 32,647,388	\$	\$ 28,585,247	\$ 264,189,986
Taxes - Sales				1,651,761	1,651,761
Fees and fines	15,443,180			3,836,081	19,279,261
Intergovernmental	8,567,469		535,089	7,245,257	16,347,815
Earnings on investments	417,876	33,263	21,050	148,927	621,116
Miscellaneous	2,476,875		0	442,724	2,919,599
Total Revenues	229,862,751	32,680,651	556,139	41,909,997	305,009,538
Expenditures					
Current:					
General administration	27,541,076			1,463,745	29,004,821
Financial administration	4,802,636			2,200	4,804,836
Administration of justice	30,370,199			10,670,125	41,040,324
Construction and maintenance	1,095,434		250,780	11,671,817	13,018,031
Health and welfare	14,487,530			1,200,820	15,688,350
Cooperative services	522,112				522,112
Public safety	25,392,500			248,450	25,640,950
Parks and recreation	1,496,434				1,496,434
Libraries and education	7,289,647			17,390	7,307,037
Capital Outlay	12,159,436		8,050,913	14,144,782	34,355,131
Debt Service:					
Interest and fiscal charges		8,018,037			8,018,037
Total Expenditures	125,157,004	26,498,037	8,301,693	39,419,329	199,376,063
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	104,705,747	6,182,614	(7,745,554)	2,490,668	105,633,475
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)	(13,373,064)			13,373,064	
Net Change in Fund Balances	91,332,683	6,182,614	(7,745,554)	15,863,732	105,633,475
Fund Balances, Beginning	45,934,056	2,779,502	12,031,101	43,644,191	104,388,850
Fund Balances, Ending	\$ 137,266,739	\$ 8,962,116	\$ 4,285,547	\$ 59,507,923	\$ 210,022,325

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 5,504,808
Due from other funds	3,089,127
Total Current Assets	<u>8,593,935</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>606,362</u>
Total Capital Assets	<u>606,362</u>
Total Assets	<u>9,200,297</u>
Liabilities	
Current Liabilities:	
Benefits payable	<u>6,446,363</u>
Total Current Liabilities	<u>6,446,363</u>
Total Liabilities	<u>6,446,363</u>
Net Position (Deficit)	
Invested in capital assets, net of related debt	606,362
Unrestricted	<u>2,147,572</u>
Total Net Position (Deficit)	<u>\$ 2,753,934</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 23,013,563
Total Operating Revenues	23,013,563
Operating Expenses	
Current operations - general administration	1,180,215
Benefits provided	17,428,832
Total Operating Expenses	18,609,047
Operating Income (Loss)	4,404,516
Non-Operating Revenues	
Earnings on investments	4,403
Total Non-Operating Revenues	4,403
Change in Net Position	4,408,919
Net Position (Deficit)-Beginning	(1,654,985)
Net Position (Deficit)-Ending	\$ 2,753,934

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Six Months Ended March 31, 2016

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 19,459,826
Payment of benefits	(17,428,832)
Payment of general administration expenses	(1,180,215)
Net Cash Provided (Used) by Operating Activities	<u>850,779</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>4,403</u>
Net Cash Provided by Investing Activities	<u>4,403</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	<u>3,117</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>3,117</u>
Net Increase in Cash and Cash Equivalents	858,299
Cash and Cash Equivalents, Beginning of Year	<u>4,646,509</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 5,504,808</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 4,404,516
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	(3,899,464)
Total adjustments	<u>(3,553,737)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 850,779</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 29,689,458</u>
Total Assets	<u><u>\$ 29,851,810</u></u>
Liabilities	
Due to other governments	<u>\$ 29,851,810</u>
Total Liabilities	<u><u>\$ 29,851,810</u></u>



FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF NET POSITION (DEFICIT)****COMPONENT UNITS****March 31, 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	\$ 7,772	\$ 128,971,210	\$ 16,377,216		\$ 159,423	\$145,515,621
Investments		18,892,188	3,590,100			22,482,288
Deferred charges - debt refunding		10,240,356				10,240,356
Due from Fort Bend County Toll Road Authority			1,319			1,319
Capital assets, net		199,815,754	136,008,552			335,824,306
Total Assets	<u>7,772</u>	<u>357,919,508</u>	<u>155,977,187</u>		<u>159,423</u>	<u>514,063,890</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		701,596	264,590			966,186
Due to primary government		281,268	111,500			392,768
Due to Fort Bend Grand Parkway Toll Road Authority		1,319				1,319
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		277,932,315	172,181,314			450,113,629
Total Liabilities		<u>284,291,413</u>	<u>173,155,754</u>			<u>457,447,167</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	7,772	47,111,066	9,265,350		159,423	56,543,611
Total Net Position (Deficit)	<u>\$ 7,772</u>	<u>\$ 73,628,095</u>	<u>\$ (17,178,567)</u>	<u>\$</u>	<u>\$ 159,423</u>	<u>\$ 56,616,723</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Six Months Ended March 31, 2016

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	9,237,148	9,503,439	95,000
Principal retirement			
Interest on long-term debt	5,173,799		
Total Fort Bend Toll Road Authority	<u>14,410,947</u>	<u>9,503,439</u>	<u>95,000</u>
Grand Parkway Toll Road Operations			
Toll road operations	7,724,994	7,345,143	
Interest on long-term debt	3,590,100		
Total Grand Parkway Toll Road Operations	<u>11,315,094</u>	<u>7,345,143</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	67,122		
Total Fort Bend County Industrial Development Corporation	<u>67,122</u>		
Total Component Units	<u>\$ 25,815,881</u>	<u>\$ 16,925,341</u>	<u>\$ 95,000</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
\$	\$	\$	\$	\$	\$
	361,291				361,291
	(5,173,799)				(5,173,799)
	(4,812,508)				(4,812,508)
		(379,851)			(379,851)
		(3,590,100)			(3,590,100)
		(3,969,951)			(3,969,951)
				(67,122)	(67,122)
				(67,122)	(67,122)
	(4,812,508)	(3,969,951)		(67,122)	(8,849,581)
18	237,694	48,109		526	286,347
	3,760	99,322			103,082
18	241,454	147,431		526	389,429
18	(4,571,054)	(3,822,520)		(66,596)	(8,460,152)
7,754	78,199,149	(13,356,047)		226,019	65,076,875
\$ 7,772	\$ 73,628,095	\$ (17,178,567)	\$	\$ 159,423	\$ 56,616,723



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 Six Months Ended March 31, 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	\$ 202,957,351	\$ (3,261,415)	98.4%
Fees and fines	28,548,350	28,548,350	11,092,476	(17,455,874)	38.9%
Intergovernmental	6,321,616	6,321,616	1,761,215	(4,560,401)	27.9%
Earnings on investments	552,000	552,000	417,876	(134,124)	75.7%
Miscellaneous	2,898,350	2,898,350	1,747,390	(1,150,960)	60.3%
Total Revenues	<u>244,539,082</u>	<u>244,539,082</u>	<u>217,976,307</u>	<u>(26,562,775)</u>	<u>89.1%</u>
Expenditures					
Current:					
General administration	48,449,541	48,133,564	25,528,829	22,604,735	53.0%
Financial administration	9,129,528	9,175,848	4,403,754	4,772,094	48.0%
Administration of justice	64,269,673	64,676,830	29,312,163	35,364,667	45.3%
Construction and maintenance	3,131,584	2,966,551	1,090,520	1,876,032	36.8%
Health and welfare	23,898,723	23,358,679	9,965,792	13,392,887	42.7%
Cooperative services	1,064,250	1,077,457	500,723	576,734	46.5%
Public safety	44,093,122	44,062,858	20,244,385	23,818,473	45.9%
Parks and recreation	3,119,081	3,103,781	1,357,283	1,746,498	43.7%
Libraries and education	15,319,614	15,295,480	7,242,505	8,052,975	47.4%
Capital Outlay	<u>12,020,908</u>	<u>4,347,496</u>	<u>2,677,357</u>	<u>1,670,139</u>	<u>61.6%</u>
Total Expenditures	<u>224,496,024</u>	<u>216,198,544</u>	<u>102,323,310</u>	<u>113,875,234</u>	<u>47.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,043,058</u>	<u>28,340,538</u>	<u>115,652,997</u>	<u>87,312,459</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(14,831,864)</u>	<u>(14,831,864)</u>	<u>(13,373,064)</u>	<u>1,458,800</u>	
Total Other Financing Sources (Uses)	<u>(14,831,864)</u>	<u>(14,831,864)</u>	<u>(13,373,064)</u>	<u>1,458,800</u>	
Net change in fund balances- budgetary basis	5,211,194	13,508,674	102,279,933	88,771,259	
Net adjustment to reflect operations in accordance with GAAP (a)			(10,947,249)		
Fund Balances, Beginning	<u>45,934,056</u>	<u>45,934,056</u>	<u>45,934,056</u>		
Fund Balances, Ending	<u>\$ 51,145,250</u>	<u>\$ 59,442,730</u>	<u>\$ 137,266,740</u>	<u>\$ 88,771,259</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.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 217,976,307	\$ 11,886,442	\$ 229,862,749
Expenditures	102,323,310	22,833,692	125,157,002
Net Changes in Fund Balances	102,279,933	(10,947,249)	91,332,684
Fund Balances, Beginning			45,934,056
Fund Balances, Ending			<u>\$ 137,266,740</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
March 31, 2016

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 15,003,898	\$ 4,479,588	\$ 9,081,971	\$ 19,540,927
Taxes receivable, net				1,020,357
Grants receivable			24,644	150,612
Other receivables			785	81,329
Total Assets	\$ 15,003,898	\$ 4,479,588	\$ 9,107,400	\$ 20,793,225
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 42,427
Due to other funds			1,474,337	1,207,185
Deferred revenues				1,020,357
Total Liabilities			1,474,337	2,269,969
Fund Balances:				
Fund Balance	15,003,898	4,479,588	7,633,063	18,523,256
Total Fund Balances	15,003,898	4,479,588	7,633,063	18,523,256
Total Liabilities and Fund Balances	\$ 15,003,898	\$ 4,479,588	\$ 9,107,400	\$ 20,793,225

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 15,167,550 488,956 6,013	\$ 739,614	\$ 4,300	\$ 29,834	\$ 1,174,199	\$ 566,334
				35,065	
<u>\$ 15,662,519</u>	<u>\$ 739,614</u>	<u>\$ 4,300</u>	<u>\$ 29,834</u>	<u>\$ 1,209,264</u>	<u>\$ 566,334</u>
\$ 935,272 488,956 1,424,228	\$	\$	\$	\$ 18,273	\$ 53
				18,273	53
14,238,291	739,614	4,300	29,834	1,190,991	566,281
<u>14,238,291</u>	<u>739,614</u>	<u>4,300</u>	<u>29,834</u>	<u>1,190,991</u>	<u>566,281</u>
<u>\$ 15,662,519</u>	<u>\$ 739,614</u>	<u>\$ 4,300</u>	<u>\$ 29,834</u>	<u>\$ 1,209,264</u>	<u>\$ 566,334</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 125,567	\$ 87,901	\$ 50,756	\$ 115,682
Taxes receivable, net				
Grants receivable				
Other receivables		490		
Total Assets	\$ 125,567	\$ 88,391	\$ 50,756	\$ 115,682
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	850			
Deferred revenues				
Total Liabilities	850			
Fund Balances:				
Fund Balance	124,717	88,391	50,756	115,682
Total Fund Balances	124,717	88,391	50,756	115,682
Total Liabilities and Fund Balances	\$ 125,567	\$ 88,391	\$ 50,756	\$ 115,682

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
\$ 63,139	\$ 4,687	\$ 17,857	\$ 191,914	\$ 2,162,765	\$ 967
157				82,132	
<u>\$ 63,296</u>	<u>\$ 4,687</u>	<u>\$ 17,857</u>	<u>\$ 191,914</u>	<u>\$ 2,244,897</u>	<u>\$ 967</u>
\$	\$	\$	\$	\$	\$
			1,734	6,736	
			1,734	6,736	
63,296	4,687	17,857	190,180	2,238,161	967
<u>63,296</u>	<u>4,687</u>	<u>17,857</u>	<u>190,180</u>	<u>2,238,161</u>	<u>967</u>
<u>\$ 63,296</u>	<u>\$ 4,687</u>	<u>\$ 17,857</u>	<u>\$ 191,914</u>	<u>\$ 2,244,897</u>	<u>\$ 967</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 818,222	\$ 1,808,645	\$ 13,546	\$ 158,396
Taxes receivable, net				
Grants receivable				
Other receivables			69	
Total Assets	<u>\$ 818,222</u>	<u>\$ 1,808,645</u>	<u>\$ 13,615</u>	<u>\$ 158,396</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	9,316	2,614		
Deferred revenues				
Total Liabilities	<u>9,316</u>	<u>2,614</u>		
Fund Balances:				
Fund Balance	808,906	1,806,031	13,615	158,396
Total Fund Balances	<u>808,906</u>	<u>1,806,031</u>	<u>13,615</u>	<u>158,396</u>
Total Liabilities and Fund Balances	<u>\$ 818,222</u>	<u>\$ 1,808,645</u>	<u>\$ 13,615</u>	<u>\$ 158,396</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	\$ 49,036	\$ (384)	\$ 5,463	\$ 234,820	\$ 28,902
	8,761				
<u>\$ 434,309</u>	<u>\$ 57,797</u>	<u>\$ (384)</u>	<u>\$ 5,463</u>	<u>\$ 234,820</u>	<u>\$ 28,902</u>
\$	\$	\$	\$	\$	\$
	1,800	14,253			
<u></u>	<u>1,800</u>	<u>14,253</u>	<u></u>	<u></u>	<u></u>
434,309	55,997	(14,637)	5,463	234,820	28,902
<u>434,309</u>	<u>55,997</u>	<u>(14,637)</u>	<u>5,463</u>	<u>234,820</u>	<u>28,902</u>
<u>\$ 434,309</u>	<u>\$ 57,797</u>	<u>\$ (384)</u>	<u>\$ 5,463</u>	<u>\$ 234,820</u>	<u>\$ 28,902</u>

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

	Special Revenue Funds		
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Assets			
Cash and cash equivalents	\$ 88,111	\$ 389,125	\$ 2,426,540
Taxes receivable, net			
Grants receivable	125,990		
Other receivables			
Total Assets	<u>\$ 214,101</u>	<u>\$ 389,125</u>	<u>\$ 2,426,540</u>
Total Liabilities and Fund Balances			
Liabilities:			
Retainage payable	\$	\$	\$
Due to other funds	12,801	260,218	217,930
Deferred revenues			
Total Liabilities	<u>12,801</u>	<u>260,218</u>	<u>217,930</u>
Fund Balances:			
Fund Balance	201,300	128,907	2,208,610
Total Fund Balances	<u>201,300</u>	<u>128,907</u>	<u>2,208,610</u>
Total Liabilities and Fund Balances	<u>\$ 214,101</u>	<u>\$ 389,125</u>	<u>\$ 2,426,540</u>

Capital Projects Funds		
Justice Center Project Fund	2015 Facilities Bond Projects	TOTALS
\$ 912	\$	\$ 75,065,093
		1,509,313
		316,020
		200,027
<u>\$ 912</u>	<u>\$</u>	<u>\$ 77,090,453</u>
\$ 912	\$ 11,866,506	\$ 42,427
		16,030,790
		1,509,313
<u>912</u>	<u>11,866,506</u>	<u>17,582,530</u>
	(11,866,506)	59,507,923
	(11,866,506)	59,507,923
<u>\$ 912</u>	<u>\$</u>	<u>\$ 77,090,453</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 17,412,172
Taxes, sales	1,651,761			
Fees and fines				1,915,766
Intergovernmental		301,320	192,803	
Earnings on investments	33,722	9,890	19,856	37,132
Miscellaneous			11,156	55,090
Total Revenues	1,685,483	311,210	223,815	19,420,160
Expenditures				
Current:				
General administration	651,759			
Financial administration				
Administration of justice			6,235,996	
Construction and maintenance				8,135,592
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			232,156	1,146,983
Total Expenditures	651,759		6,468,152	9,282,575
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,033,724	311,210	(6,244,337)	10,137,585
Other Financing Sources (Uses)				
Transfers in			13,373,064	
Transfers (out)				
Total Other Financing Sources (Uses)			13,373,064	
Net change in fund balances	1,033,724	311,210	7,128,727	10,137,585
Fund Balances, Beginning	13,970,174	4,168,378	504,336	8,385,671
Fund Balances, Ending	\$ 15,003,898	\$ 4,479,588	\$ 7,633,063	\$ 18,523,256

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 11,173,075	\$	\$	\$	\$	\$
37,830				170,362	23,575
	62,635				25,515
26,747	1,710	10	97	2,749	1,397
81,352			5,318		
<u>11,319,004</u>	<u>64,345</u>	<u>10</u>	<u>5,415</u>	<u>173,111</u>	<u>50,487</u>
				171,072	
3,508,561			30,106		64,598
868,272					16,550
<u>4,376,833</u>			<u>30,106</u>	<u>171,072</u>	<u>81,148</u>
6,942,171	64,345	10	(24,691)	2,039	(30,661)
6,942,171	64,345	10	(24,691)	2,039	(30,661)
7,296,120	675,269	4,290	54,525	1,188,952	596,942
<u>\$ 14,238,291</u>	<u>\$ 739,614</u>	<u>\$ 4,300</u>	<u>\$ 29,834</u>	<u>\$ 1,190,991</u>	<u>\$ 566,281</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		2,920		
Intergovernmental				
Earnings on investments	277	202	118	
Miscellaneous	25,110		111	12,624
Total Revenues	25,387	3,122	229	12,624
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				679
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	17,390			
Capital Outlay				
Total Expenditures	17,390			679
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,997	3,122	229	11,945
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	7,997	3,122	229	11,945
Fund Balances, Beginning	116,720	85,269	50,527	103,737
Fund Balances, Ending	\$ 124,717	\$ 88,391	\$ 50,756	\$ 115,682

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
\$	\$	\$	\$	\$	\$
7,197				432,308	
1,348					
	6	41	477		1,194
	2,725				
8,545	2,731	41	477	432,308	1,194
				500,021	
9,059			29,911		2,200
				13,370	
9,059			29,911	513,391	2,200
(514)	2,731	41	(29,434)	(81,083)	(1,006)
(514)	2,731	41	(29,434)	(81,083)	(1,006)
63,810	1,956	17,816	219,614	2,319,244	1,973
\$ 63,296	\$ 4,687	\$ 17,857	\$ 190,180	\$ 2,238,161	\$ 967

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Six Months Ended March 31, 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			541	
Intergovernmental				52,688
Earnings on investments	2,222	4,158		269
Miscellaneous	24,400	216,701		
Total Revenues	26,622	220,859	541	52,957
Expenditures				
Current:				
General administration	241,892			
Financial administration				
Administration of justice		24,979		
Construction and maintenance				
Health and welfare				
Public safety		112,205		5,351
Libraries and education				
Capital Outlay	23,257	47,761		
Total Expenditures	265,149	184,945		5,351
Excess (Deficiency) of Revenues Over (Under) Expenditures	(238,527)	35,914	541	47,606
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(238,527)	35,914	541	47,606
Fund Balances, Beginning	1,047,433	1,770,117	13,074	110,790
Fund Balances, Ending	\$ 808,906	\$ 1,806,031	\$ 13,615	\$ 158,396

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	1,094,079		235,377	95,051
	191		61	539	147
		173	5,402		
434,309	1,745	1,094,252	5,463	235,916	95,198
				1,096	
	61,825	1,108,889			66,296
	61,825	1,108,889		1,096	66,296
434,309	(60,080)	(14,637)	5,463	234,820	28,902
434,309	(60,080)	(14,637)	5,463	234,820	28,902
	116,077				
\$ 434,309	\$ 55,997	\$ (14,637)	\$ 5,463	\$ 234,820	\$ 28,902

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

	Special Revenue Funds		
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Revenues			
Taxes, property	\$	\$	\$
Taxes, sales			
Fees and fines			1,245,582
Intergovernmental	308,188	1,385,034	3,055,356
Earnings on investments			5,696
Miscellaneous			2,562
Total Revenues	308,188	1,385,034	4,309,196
Expenditures			
Current:			
General administration			
Financial administration			
Administration of justice	106,888	1,256,127	2,834,318
Construction and maintenance			
Health and welfare			
Public safety			
Libraries and education			
Capital Outlay			
Total Expenditures	106,888	1,256,127	2,834,318
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	201,300	128,907	1,474,878
Other Financing Sources (Uses)			
Transfers in			49,249
Transfers (out)			(49,249)
Total Other Financing Sources (Uses)			
Net change in fund balances	201,300	128,907	1,474,878
Fund Balances, Beginning			733,732
Fund Balances, Ending	\$ 201,300	\$ 128,907	\$ 2,208,610

Capital Projects Fund		
Justice Center Project Fund	2015 Facilities Bond Projects	TOTALS
\$	\$	\$ 28,585,247
		1,651,761
		3,836,081
		7,245,257
19		148,927
		442,724
19		41,909,997
	70,073	1,463,745
		2,200
		10,670,125
27,664		11,671,817
		1,200,820
		248,450
		17,390
	11,796,433	14,144,782
27,664	11,866,506	39,419,329
(27,645)	(11,866,506)	2,490,668
		13,422,313
		(49,249)
		13,373,064
(27,645)	(11,866,506)	15,863,732
27,645		43,644,191
\$	\$ (11,866,506)	\$ 59,507,923

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Six Months Ended March 31, 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	\$ 17,412,172	\$ (248,398)	98.6%
Fees and fines	6,075,000	6,075,000	1,915,766	(4,159,234)	31.5%
Intergovernmental	250,000	250,000		(250,000)	0.0%
Earnings on investments	35,000	35,000	37,132	2,132	106.1%
Miscellaneous	345,000	345,000	55,090	(289,910)	16.0%
Total Revenues	24,365,570	24,365,570	19,420,161	(4,945,409)	79.7%
Expenditures					
Current:					
Construction and maintenance	23,549,221	23,549,221	8,135,593	15,413,628	34.5%
Capital Outlay	926,480	926,480	206,592	719,888	22.3%
Total Expenditures	24,475,701	24,475,701	8,342,185	16,133,516	34.1%
Net change in fund balances- budgetary basis	(110,131)	(110,131)	11,077,976	11,188,107	
Net adjustment to reflect operations in accordance with GAAP (a)			(940,391)		
Fund balances, Beginning	8,385,671	8,385,671	8,385,671		
Fund balances, Ending	\$ 8,275,540	\$ 8,275,540	\$ 18,523,256	\$ 11,188,107	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 19,420,161	\$	\$ 19,420,161
Expenditures	8,342,185	940,391	9,282,576
Net Changes in Fund Balances	11,077,976	(940,391)	10,137,585
Fund balances, Beginning			8,385,671
Fund balances, Ending			\$ 18,523,256

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Six Months Ended March 31, 2016

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 11,435,816	\$ 11,435,816	\$ 11,173,075	\$ (262,741)	97.7%
Fees and fines	25,000	25,000	37,830	12,830	151.3%
Earnings on investments	20,000	20,000	26,747	6,747	133.7%
Miscellaneous	65,000	65,000	81,352	16,352	125.2%
Total Revenues	11,545,816	11,545,816	11,319,004	(226,812)	98.0%
Expenditures					
Current:					
Construction and maintenance	8,509,401	8,487,236	3,376,182	5,111,054	39.8%
Capital Outlay	952,600	1,212,765	566,683	646,082	46.7%
Total Expenditures	9,462,001	9,700,001	3,942,865	5,757,136	40.6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,083,815	1,845,815	7,376,139	5,530,324	
Other Financing Sources (Uses)					
Transfers out	(1,151,391)	(121,391)		(121,391)	
Total Other Financing Sources (Uses)	(1,151,391)	(121,391)		(121,391)	
Net change in fund balances- budgetary basis	932,424	1,724,424	7,376,139	5,408,933	
Net adjustment to reflect operations in accordance with GAAP (a)			(433,967)		
Fund balances, Beginning	7,296,120	7,296,120	7,296,120		
Fund balances, Ending	\$ 8,228,544	\$ 9,020,544	\$ 14,238,292	\$ 5,408,933	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,319,004	\$	\$ 11,319,004
Expenditures	3,942,865	433,967	4,376,832
Net Changes in Fund Balances	7,376,139	(433,967)	6,942,172
Fund balances, Beginning			7,296,120
Fund balances, Ending			\$ 14,238,292

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 33,233,568	\$ 33,233,568	\$ 32,647,389	\$ (586,179)	98.2%
Earnings on investments	30,000	30,000	33,263	3,263	110.9%
Total Revenues	<u>33,263,568</u>	<u>33,263,568</u>	<u>32,680,651</u>	<u>(582,917)</u>	<u>98.2%</u>
Expenditures					
Current:					
Principal	18,855,000	18,855,000	18,480,000	375,000	98.0%
Interest and fiscal charges	15,582,964	15,582,964	8,018,037	7,564,927	51.5%
Total Expenditures	<u>34,437,964</u>	<u>34,437,964</u>	<u>26,498,037</u>	<u>7,939,927</u>	<u>76.9%</u>
Net change in fund balances- budgetary basis	(1,174,396)	(1,174,396)	6,182,614	7,357,010	
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>\$ 8,962,116</u>	<u>\$ 7,357,010</u>	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,127,137	\$ 3,377,671	\$ 5,504,808
Due from other funds	2,685,258	403,869	3,089,127
Total Current Assets	<u>4,812,395</u>	<u>3,781,540</u>	<u>8,593,935</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	606,362		606,362
Total Capital Assets	<u>606,362</u>		<u>606,362</u>
Total Assets	<u>5,418,757</u>	<u>3,781,540</u>	<u>9,200,297</u>
Liabilities			
Benefits payable	2,970,451	3,475,912	6,446,363
Total Liabilities	<u>2,970,451</u>	<u>3,475,912</u>	<u>6,446,363</u>
Net Position (Deficit)			
Invested in capital assets, net of related debt	606,362		606,362
Unrestricted	1,841,944	305,628	2,147,572
Total Net Position (Deficit)	<u>\$ 2,448,306</u>	<u>\$ 305,628</u>	<u>\$ 2,753,934</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,127,137	\$ 3,377,671	\$ 5,504,808
Due from other funds	2,685,258	403,869	3,089,127
Total Current Assets	<u>4,812,395</u>	<u>3,781,540</u>	<u>8,593,935</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	606,362		606,362
Total Capital Assets	<u>606,362</u>		<u>606,362</u>
Total Assets	<u>5,418,757</u>	<u>3,781,540</u>	<u>9,200,297</u>
Liabilities			
Benefits payable	2,970,451	3,475,912	6,446,363
Total Liabilities	<u>2,970,451</u>	<u>3,475,912</u>	<u>6,446,363</u>
Net Position (Deficit)			
Invested in capital assets, net of related debt	606,362		606,362
Unrestricted	1,841,944	305,628	2,147,572
Total Net Position (Deficit)	<u>\$ 2,448,306</u>	<u>\$ 305,628</u>	<u>\$ 2,753,934</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 17,437,722	\$ 2,022,104	\$ 19,459,826
Payment of benefits	(16,960,065)	(468,767)	(17,428,832)
Payment of general administration expenses	(829,612)	(350,603)	(1,180,215)
Net Cash Provided (Used) by Operating Activities	<u>(351,955)</u>	<u>1,202,734</u>	<u>850,779</u>
Cash Flows from Investing Activities:			
Interest earned on investments	4,403		4,403
Net Cash Provided by Investing Activities	<u>4,403</u>	<u></u>	<u>4,403</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	3,117		3,117
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>3,117</u>	<u></u>	<u>3,117</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(344,435)	1,202,734	858,299
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><u>\$ 2,127,137</u></u>	<u><u>\$ 3,377,671</u></u>	<u><u>\$ 5,504,808</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 2,599,504	\$ 1,805,012	\$ 4,404,516
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	(3,284,481)	(614,983)	(3,899,464)
Total adjustments	<u>(2,951,459)</u>	<u>(602,278)</u>	<u>(3,553,737)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (351,955)</u></u>	<u><u>\$ 1,202,734</u></u>	<u><u>\$ 850,779</u></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					Six Months Ended 3/31/2016
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)	
					757,495,286
<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>\$ 757,495,286</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>\$ 757,495,286</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	<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,004,479</u>
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	<u>\$ 150,429,215</u>	<u>\$ 90,096,477</u>	<u>\$ 133,013,440</u>	<u>\$ 88,828,287</u>

Fiscal Year					Six Months Ended 3/31/2016
2011	2012	2013	2014	2015	
\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 29,372,151
9,441,048	8,344,714	8,849,251	9,809,215	9,923,190	4,877,217
84,507,797	88,819,892	94,210,925	96,510,853	97,317,659	43,534,228
45,632,055	46,468,925	50,078,091	57,430,317	80,574,657	16,987,804
30,104,991	30,677,345	34,630,163	34,976,018	36,721,273	16,747,328
1,177,426	1,118,341	1,067,104	1,152,222	1,150,926	558,642
55,315,591	54,954,201	55,866,404	58,412,120	63,537,941	27,288,637
2,917,574	2,578,555	2,069,935	3,379,366	4,133,419	1,943,893
14,800,838	15,708,114	16,156,200	17,170,818	17,638,589	8,156,816
14,887,908	15,037,346	15,536,759	14,836,824	14,108,075	8,018,038
					26,925,126
					(4,404,516)
<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>\$ 180,005,364</u>
\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 3,649,956
3,988,371	4,695,710	5,762,439	6,497,643	7,541,956	1,238,834
7,222,932	7,522,930	8,918,247	8,400,556	8,485,619	4,156,652
6,679,429	7,466,798	7,562,523	6,759,102	7,078,136	1,784,578
6,396,645	6,138,679	7,047,993	7,371,859	7,762,002	3,703,833
5,621,993	5,642,978	6,140,083	7,125,686	7,721,948	4,510,810
141,893	183,406	175,619	193,631	188,437	325,107
246,699	269,015	279,570	276,634	280,973	433,013
5,257,804	4,167,626	3,597,784	3,626,019	3,849,997	2,085,087
7,719,264	6,821,433	8,311,676	10,213,349	10,292,737	8,011,207
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	3,968,124
		1,000	200	350	
8,623,225	6,252,054	4,758,606	3,932,646	4,427,337	1,738,300
157,468	104,002	86,260	100,286	346,283	
174,204	438,841	64,483	69,806	104,658	12,395
		2,052,920	3,500,000		
	27,234				
25,214,312	23,872,205	28,068,322	32,683,107	32,920,374	542,986
		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>\$ 36,257,124</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	\$ (41,443,758)	\$ (161,765,106)	\$ (154,841,871)	\$ (199,176,192)
Total primary government net (expense)/revenue	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</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>\$ 164,288,923</u>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>
Change in Net Position				
Governmental Activities	\$ 122,845,165	\$ 21,636,204	\$ 44,191,304	\$ 7,819,208
Total primary government	<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	Six Months Ended 3/31/2016
<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>\$ (143,748,240)</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>\$ (143,748,240)</u></u>
\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 264,189,986
	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	625,519
<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>2,041,873</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>268,509,139</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>\$ 268,509,139</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>\$ 124,760,899</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>\$ 124,760,899</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					Six Months Ended 3/31/2016
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	
					137,266,739
<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>\$ 137,266,739</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)	
					72,755,586
<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>\$ 72,755,586</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					Six Months Ended 3/31/2016
2011	2012	2013	2014	2015	
\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 264,189,986
	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	19,279,261
36,971,987	29,377,233	42,565,592	36,899,095	39,904,787	16,347,815
2,798,039	2,451,577	930,273	848,534	878,980	621,116
6,635,261	7,175,498	5,988,682	8,243,270	7,545,715	2,919,599
281,183,309	279,758,358	304,760,708	318,304,292	344,366,239	305,009,538
42,352,337	35,704,861	35,700,575	41,478,910	44,698,720	29,004,821
7,176,186	7,221,313	7,180,608	7,891,034	8,369,921	4,804,836
71,839,346	75,286,042	75,903,798	77,242,153	81,411,531	41,040,324
29,542,425	28,214,027	27,403,230	35,374,943	59,785,401	13,018,030
22,067,744	27,835,260	30,447,359	30,267,231	32,436,431	15,688,350
986,392	960,392	883,324	944,039	973,026	522,112
44,156,502	45,463,593	44,916,198	46,688,895	53,652,220	25,640,950
2,263,590	1,957,044	1,979,888	2,411,558	3,051,927	1,496,434
12,176,637	13,012,700	13,034,164	13,613,875	14,460,419	7,307,037
88,927,796	44,845,672	57,508,193	40,964,586	28,911,628	34,355,131
12,590,000	13,300,000	15,630,000	16,250,000	16,750,000	18,480,000
15,528,257	15,571,727	16,745,929	15,893,399	14,391,964	8,018,037
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	199,376,062
(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	105,633,476
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)	
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	\$ 105,633,476
10.78%	10.89%	12.00%	11.15%	9.40%	16.06%