



**MONTHLY FINANCIAL REPORT**  
**For Nine Months Ended June 30, 2016**  
**(Unaudited and Unadjusted)**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS  
TABLE OF CONTENTS**

	<b><u>Pages</u></b>
<b><u>INTRODUCTORY SECTION</u></b>	
Letter of Transmittal	i-ii
<b><u>FINANCIAL SECTION</u></b>	
<b>Basic Financial Statements</b>	
Government-wide Financial Statements	
Statement of Net Position	1
Statement of Activities	2-3
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balances	5
Proprietary Funds Financial Statements	
Statement of Net Position	6
Statement of Revenues, Expenses, and Changes in Fund Net Position	7
Statement of Cash Flows	8
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	9
Component Unit Financial Statements	
Statement of Net Position	11
Statement of Activities	12-13
<b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	16
Notes to Required Supplementary Information	17
<b>Other Supplementary Information</b>	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Non-Major Governmental Funds	26-33
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds	34-41
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual	
Road and Bridge Special Revenue Fund	42
Drainage District Special Revenue Fund	43
Debt Service Fund	44
Combining Statement of Net Position - Internal Service Funds	45
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	46
Combining Statement of Cash Flows - Internal Service Funds	47
<b><u>STATISTICAL SECTION</u></b>	
Net Position by Component	50-51
Changes in Net Position	52-55
Fund Balance of Governmental Funds	56-57
Changes in Fund Balances, Governmental Funds	58-59





**COUNTY AUDITOR**  
Fort Bend County, Texas

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County Auditor

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September 14, 2016

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

Gentlemen:

The Monthly Unaudited Financial Report for the nine months ending June 30, 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**  
*June 30, 2016*

	<b>Primary Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 259,301,349	\$ 116,847,508
Investments	22,000,000	38,482,288
Receivables:		
Taxes, net	7,423,622	
Grants	2,496,903	
Fees and fines	25,703,230	
Other	1,758,709	
Prepaid items	5,476	
Deferred charges - debt refunding	9,835,975	10,240,356
Deferred outflows - pension activities	17,000,841	
Due from component units	193,876	
Capital assets, not being depreciated	414,007,954	
Capital assets, net of accumulated depreciation	695,303,233	334,154,244
<b>Total Assets</b>	<b>1,455,031,168</b>	<b>499,724,396</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	8,061,161	
Retainage payable	853,880	1,310,361
Accrued interest payable	1,336,048	1,328,265
Unearned revenues	671,584	
Due to primary government		193,876
Due to other governments	69,685	
Long-term liabilities due within one-year	20,217,085	4,645,000
Long-term liabilities due in more than one-year	718,879,837	450,113,629
<b>Total Liabilities</b>	<b>750,089,280</b>	<b>457,591,131</b>
<b>Net Position (Deficit)</b>		
Interim Net Position	704,941,888	42,133,265
<b>Total Net Position</b>	<b>\$ 704,941,888</b>	<b>\$ 42,133,265</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Nine Months Ended June 30, 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>
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 41,057,731	\$ 5,853,101	\$ 3,029,784	\$
Financial administration	7,094,493	2,305,981		
Administration of justice	65,710,857	6,418,111	10,791,045	
Construction and maintenance	28,152,052	4,212,466	211,991	1,509,188
Health and welfare	24,562,183	5,735,478	6,360,381	
Cooperative services	739,955			
Public safety	39,494,312	6,427,213	2,634,818	28,000
Park and recreation	2,981,311	359,412		
Libraries and education	12,034,610	512,178	37,065	
Capital outlay, interim financial activity	35,623,141			
Internal Service Fund, interim activity	(4,011,462)			
Interest on long-term debt	9,131,791			
<b>Total Primary Government</b>	<u>\$ 262,570,974</u>	<u>\$ 31,823,940</u>	<u>\$ 23,065,084</u>	<u>\$ 1,537,188</u>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	40,800,606	16,943,335		95,000
FB Grand Parkway Toll Road Operations	13,125,094	13,415,716		
FB Housing Finance Corp. *				
FBC Industrial Development Corporation	67,121			
<b>Total Component Units</b>	<u>\$ 53,992,821</u>	<u>\$ 30,359,051</u>	<u>\$</u>	<u>\$ 95,000</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**

<b>Primary Government</b>	<b>Component Units</b>
-------------------------------	----------------------------

**Governmental  
Activities**

\$ (32,174,846)	\$
(4,788,512)	
(48,501,701)	
(22,218,407)	
(12,466,324)	
(739,955)	
(30,404,281)	
(2,621,899)	
(11,485,367)	
(35,623,141)	
4,011,462	
(9,131,791)	
<u>(206,144,762)</u>	
	(23,762,271)
	290,622
	(67,121)
	<u>(23,538,770)</u>
269,498,722	
4,083,872	
1,120,946	492,079
3,648,723	103,081
<u>278,352,263</u>	<u>595,160</u>
72,207,501	(22,943,610)
632,734,387	65,076,875
<u>\$ 704,941,888</u>	<u>\$ 42,133,265</u>

**FORT BEND COUNTY, TEXAS**

**UNAUDITED BALANCE SHEET**

**GOVERNMENTAL FUNDS**

June 30, 2016

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2016 Facilities Bond Projects</b>	<b>2016 Mobility Projects</b>	<b>Non-major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 95,655,210	\$ 8,507,066	\$ 40,904,877	\$ 39,159,670	\$ 71,250,818	\$ 255,477,641
Investments			4,000,000	18,000,000		22,000,000
Taxes receivable, net	5,881,971	487,065			1,054,586	7,423,622
Grants receivable	2,283,391				213,511	2,496,902
Fines and fees receivable	25,703,230					25,703,230
Other receivables	1,724,180				197,754	1,921,934
Due from other funds	589,299					589,299
Due from component units	193,876					193,876
Prepaid items	4,485				990	5,475
<b>Total Assets</b>	<b>\$ 132,035,642</b>	<b>\$ 8,994,131</b>	<b>\$ 44,904,877</b>	<b>\$ 57,159,670</b>	<b>\$ 72,717,659</b>	<b>\$ 315,811,979</b>
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable	\$ 1,645,716	\$	\$	\$	\$	\$ 1,645,716
Accrued payroll	(30,919)					(30,919)
Retainage payable	10,064				819,825	829,889
Due to other funds					4,983,349	4,983,349
Due to other governments	232,910					232,910
Deferred revenue	31,614,561	487,065			1,054,586	33,156,212
<b>Total Liabilities</b>	<b>33,472,332</b>	<b>487,065</b>			<b>6,857,760</b>	<b>40,817,157</b>
Fund Balances:						
Fund Balance	98,563,310	8,507,066	44,904,877	57,159,670	65,859,899	274,994,822
<b>Total Fund Balances</b>	<b>98,563,310</b>	<b>8,507,066</b>	<b>44,904,877</b>	<b>57,159,670</b>	<b>65,859,899</b>	<b>274,994,822</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 132,035,642</b>	<b>\$ 8,994,131</b>	<b>\$ 44,904,877</b>	<b>\$ 57,159,670</b>	<b>\$ 72,717,659</b>	<b>\$ 315,811,979</b>

**FORT BEND COUNTY, TEXAS**

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

**GOVERNMENTAL FUNDS**

*For the Nine Months Ended June 30, 2016*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2016 Facilities Bond Projects</b>	<b>2016 Mobility Projects</b>	<b>Non-major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>						
Taxes - Property	\$ 207,037,942	\$ 33,303,920	\$	\$	\$ 29,156,860	\$ 269,498,722
Taxes - Sales					4,083,872	4,083,872
Fees and fines	23,849,486				7,450,931	31,300,417
Intergovernmental	13,119,604				11,325,573	24,445,177
Earnings on investments	737,633	46,846	19,055	23,236	286,770	1,113,540
Miscellaneous	3,664,920				912,101	4,577,021
<b>Total Revenues</b>	<b>248,409,585</b>	<b>33,350,766</b>	<b>19,055</b>	<b>23,236</b>	<b>53,216,107</b>	<b>335,018,749</b>
<b>Expenditures</b>						
<b>Current:</b>						
General administration	38,420,617		95,184		1,776,187	40,291,988
Financial administration	7,011,034				2,200	7,013,234
Administration of justice	46,163,575				15,825,639	61,989,214
Construction and maintenance	1,744,586				20,745,561	22,490,147
Health and welfare	21,459,548				1,616,216	23,075,764
Cooperative services	684,292					684,292
Public safety	36,739,130				400,143	37,139,273
Parks and recreation	2,308,908					2,308,908
Libraries and education	10,742,040				40,398	10,782,438
<b>Capital Outlay</b>	<b>17,133,537</b>		<b>12,266,047</b>		<b>15,998,220</b>	<b>45,397,804</b>
<b>Debt Service:</b>						
Principal		18,480,000				18,480,000
Interest and fiscal charges		7,895,054				7,895,054
Debt issuance costs		563,745	339,217	333,775		1,236,737
<b>Total Expenditures</b>	<b>182,407,267</b>	<b>26,938,799</b>	<b>12,700,448</b>	<b>333,775</b>	<b>56,404,564</b>	<b>278,784,853</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>66,002,318</b>	<b>6,411,967</b>	<b>(12,681,393)</b>	<b>(310,539)</b>	<b>(3,188,457)</b>	<b>56,233,896</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in					13,432,495	13,432,495
Transfers (out)	(13,373,064)				(59,431)	(13,432,495)
Bonds issued		73,120,000	49,370,000	47,270,000		169,760,000
Premium on bonds issued		15,739,791	8,216,270	10,200,209		34,156,270
Payment to refunded bond escrow agent		(89,544,194)				(89,544,194)
<b>Total Other Financing Sources (Uses)</b>	<b>(13,373,064)</b>	<b>(684,403)</b>	<b>57,586,270</b>	<b>57,470,209</b>	<b>13,373,064</b>	<b>114,372,076</b>
Net Change in Fund Balances	52,629,254	5,727,564	44,904,877	57,159,670	10,184,607	170,605,972
<b>Fund Balances, Beginning</b>	<b>45,934,056</b>	<b>2,779,502</b>	<b>\$44,904,877</b>	<b>\$ 57,159,670</b>	<b>55,675,292</b>	<b>104,388,850</b>
<b>Fund Balances, Ending</b>	<b>\$ 98,563,310</b>	<b>\$ 8,507,066</b>	<b>\$44,904,877</b>	<b>\$ 57,159,670</b>	<b>\$ 65,859,899</b>	<b>\$274,994,822</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITON**  
**PROPRIETARY FUNDS**  
*June 30, 2016*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 3,823,713
Due from other funds	4,615,233
Total Current Assets	<u>8,438,946</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>597,334</u>
Total Capital Assets	<u>597,334</u>
<b>Total Assets</b>	<u>9,036,280</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	6,446,363
Retainage payable	23,992
Due to other funds	221,183
Total Current Liabilities	<u>6,691,538</u>
<b>Total Liabilities</b>	<u>6,691,538</u>
<b>Net Position (Deficit)</b>	
Invested in capital assets, net of related debt	597,334
Unrestricted	<u>1,747,408</u>
<b>Total Net Position (Deficit)</b>	<u>\$ 2,344,742</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
*For the Nine Months Ended June 30, 2016*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 34,606,968
<b>Total Operating Revenues</b>	<u>34,606,968</u>
<b>Operating Expenses</b>	
Current operations - general administration	1,948,991
Capital outlay- interim	19,143
Benefits provided	28,646,514
<b>Total Operating Expenses</b>	<u>30,614,648</u>
<b>Operating Income (Loss)</b>	3,992,320
<b>Non-Operating Revenues</b>	
Earnings on investments	7,408
<b>Total Non-Operating Revenues</b>	<u>7,408</u>
Change in Net Position	3,999,728
<b>Net Position (Deficit)-Beginning</b>	<u>(1,654,986)</u>
<b>Net Position (Deficit)-Ending</b>	<u><u>\$ 2,344,742</u></u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Nine Months Ended June 30, 2016*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 29,748,308
Payment of benefits	(28,646,514)
Payment of general administration expenses	(1,917,059)
Net Cash Provided (Used) by Operating Activities	<u>(815,265)</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	7,408
Net Cash Provided by Investing Activities	<u>7,408</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	(14,940)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(14,940)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(822,797)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>4,646,509</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 3,823,712</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ 3,992,320
Adjustments to operations:	
Depreciation	27,083
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	3,178
(Increase) Decrease in other receivables	342,549
Increase (Decrease) in retainage payable	23,992
(Increase) Decrease in due from other funds	(5,204,387)
<b>Total adjustments</b>	<u>(4,807,585)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (815,265)</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS**  
*June 30, 2016*

	<u>Agency Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 28,631,680
Investments	1,000,000
Miscellaneous receivables	<u>163,225</u>
<b>Total Assets</b>	<u>\$ 29,794,905</u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 29,794,905</u>
<b>Total Liabilities</b>	<u>\$ 29,794,905</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**June 30, 2016**

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 7,783	\$ 99,683,381	\$ 16,996,685		\$ 159,659	\$116,847,508
Investments		34,892,188	3,590,100			38,482,288
Deferred charges - debt refunding		10,240,356				10,240,356
Capital assets, net		194,511,935	139,642,309			334,154,244
<b>Total Assets</b>	<u>7,783</u>	<u>339,327,860</u>	<u>160,229,094</u>		<u>159,659</u>	<u>499,724,396</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		970,283	340,078			1,310,361
Due to primary government		193,011	865			193,876
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
<b>Total Liabilities</b>		<u>284,470,524</u>	<u>173,120,607</u>			<u>457,591,131</u>
<b>Net Position (Deficit)</b>						
Interim Net Position	7,783	54,857,336	(12,891,513)		159,659	42,133,265
<b>Total Net Position (Deficit)</b>	<u>\$ 7,783</u>	<u>\$ 54,857,336</u>	<u>\$ (12,891,513)</u>	<u>\$</u>	<u>\$ 159,659</u>	<u>\$ 42,133,265</u>

\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Nine Months Ended June 30, 2016*

<u>Functions/Programs</u>	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>
<b>FBC Surface Water Supply Corporation</b>			
Health and welfare	\$	\$	\$
<b>Total FBC Surface Water Supply Corporation</b>			
<b>Fort Bend Toll Road Authority</b>			
Toll road operations	35,621,307	16,943,335	95,000
Principal retirement			
Interest on long-term debt	5,179,299		
<b>Total Fort Bend Toll Road Authority</b>	<u>40,800,606</u>	<u>16,943,335</u>	<u>95,000</u>
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	9,534,994	13,415,716	
Interest on long-term debt	3,590,100		
<b>Total Grand Parkway Toll Road Operations</b>	<u>13,125,094</u>	<u>13,415,716</u>	
<b>Fort Bend Housing Finance Corporation *</b>			
General administration	22,718	76,759	
<b>Total Fort Bend Housing Finance Corporation</b>	<u>22,718</u>	<u>76,759</u>	
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	67,121		
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>67,121</u>		
<b>Total Component Units</b>	<u>\$ 54,015,539</u>	<u>\$ 30,435,810</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**

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$
	(18,582,972)				(18,582,972)
	(5,179,299)				(5,179,299)
	(23,762,271)				(23,762,271)
		3,880,722			3,880,722
		(3,590,100)			(3,590,100)
		290,622			290,622
				(67,121)	(67,121)
				(67,121)	(67,121)
	(23,762,271)	290,622		(67,121)	(23,538,770)
29	416,699	74,590		761	492,079
	3,759	99,322			103,081
29	420,458	173,912		761	595,160
29	(23,341,813)	464,534		(66,360)	(22,943,610)
7,754	78,199,149	(13,356,047)		226,019	65,076,875
\$ 7,783	\$ 54,857,336	\$ (12,891,513)	\$	\$ 159,659	\$ 42,133,265



**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 Nine Months Ended June 30, 2016**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 206,218,766	\$ 206,218,766	\$ 207,037,942	\$ 819,176	100.4%
Fees and fines	28,548,350	28,548,350	17,574,993	(10,973,357)	61.6%
Intergovernmental	6,321,616	6,321,616	3,018,443	(3,303,173)	47.7%
Earnings on investments	552,000	552,000	674,371	122,371	122.2%
Miscellaneous	2,898,350	2,898,350	2,776,887	(121,463)	95.8%
<b>Total Revenues</b>	<b>244,539,082</b>	<b>244,539,082</b>	<b>231,082,636</b>	<b>(13,456,446)</b>	<b>94.5%</b>
<b>Expenditures</b>					
Current:					
General administration	48,449,541	48,459,545	35,955,419	12,504,125	74.2%
Financial administration	9,129,528	9,191,335	6,486,414	2,704,922	70.6%
Administration of justice	64,269,673	64,415,885	44,434,093	19,981,792	69.0%
Construction and maintenance	3,131,584	2,902,281	1,728,081	1,174,200	59.5%
Health and welfare	23,898,723	23,455,688	14,832,574	8,623,114	63.2%
Cooperative services	1,064,250	1,067,887	674,740	393,147	63.2%
Public safety	44,093,122	43,735,997	29,286,760	14,449,238	67.0%
Parks and recreation	3,119,081	3,067,853	2,046,707	1,021,146	66.7%
Libraries and education	15,319,614	15,172,906	10,693,048	4,479,858	70.5%
<b>Capital Outlay</b>	<b>12,020,908</b>	<b>4,396,625</b>	<b>3,371,309</b>	<b>1,025,317</b>	<b>76.7%</b>
<b>Total Expenditures</b>	<b>224,496,024</b>	<b>215,866,002</b>	<b>149,509,144</b>	<b>66,356,858</b>	<b>69.3%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,043,058	28,673,080	81,573,492	52,900,412	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(14,831,864)	(14,831,864)	(13,373,064)	1,458,800	
<b>Total Other Financing Sources (Uses)</b>	<b>(14,831,864)</b>	<b>(14,831,864)</b>	<b>(13,373,064)</b>	<b>1,458,800</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>5,211,194</b>	<b>13,841,216</b>	<b>68,200,428</b>	<b>54,359,212</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(15,571,175)		
<b>Fund Balances, Beginning</b>	<b>45,934,056</b>	<b>45,934,056</b>	<b>45,934,056</b>		
<b>Fund Balances, Ending</b>	<b>\$ 51,145,250</b>	<b>\$ 59,775,272</b>	<b>\$ 98,563,309</b>	<b>\$ 54,359,212</b>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**Budgetary Basis**

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

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
	<hr/>	<hr/>	<hr/>
<b>General Fund</b>			
Revenues	\$ 231,082,636	\$ 17,310,336	\$ 248,392,972
Expenditures	149,509,144	32,881,512	182,390,656
	<hr/>	<hr/>	<hr/>
<b>Net Changes in Fund Balances</b>	68,200,428	(15,571,175)	52,629,253
<b>Fund Balances, Beginning</b>			45,934,056
<b>Fund Balances, Ending</b>			<u><u>\$ 98,563,309</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.

**Elections Contract**

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

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

**Asset Forfeitures**

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

**County Child Abuse Prevention**

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

**Law Enforcement Officers Standards Education Grant**

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

**Juvenile Title IV-E Foster Care**

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

**Child Protective Services**

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

**Community Development Combined Funds**

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

**HOPE 3 Implementation and Program Sales**

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

**Child Support Title IV-D Reimbursement**

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

**Local Law Enforcement Block Grants**

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

**Juvenile Justice Alternative Education**

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

**Juvenile Probation - State Funds**

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

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

**CSCD Pre-trial Bond**

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

**Adult Probation - State Funds**

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

**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**  
**June 30, 2016**

**Special Revenue Funds**

	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 17,402,340	\$ 4,234,078	\$ 6,143,419	\$ 15,057,148
Taxes receivable, net				742,858
Grants receivable			21,644	150,612
Other receivables			7,296	78,007
Prepaid items			350	
<b>Total Assets</b>	<b>\$ 17,402,340</b>	<b>\$ 4,234,078</b>	<b>\$ 6,172,709</b>	<b>\$ 16,028,625</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$ 43,315	\$	\$ 46,599
Due to other funds			1,639,018	1,375,614
Deferred revenues				742,858
<b>Total Liabilities</b>		<b>43,315</b>	<b>1,639,018</b>	<b>2,165,071</b>
Fund Balances:				
Fund Balance	17,402,340	4,190,763	4,533,691	13,863,554
<b>Total Fund Balances</b>	<b>17,402,340</b>	<b>4,190,763</b>	<b>4,533,691</b>	<b>13,863,554</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 17,402,340</b>	<b>\$ 4,234,078</b>	<b>\$ 6,172,709</b>	<b>\$ 16,028,625</b>

**Special Revenue Funds**

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 13,489,795 311,728 6,013	\$ 740,708	\$ 4,307	\$ 45,215	\$ 1,201,208  26,975	\$ 545,521  640
<u>\$ 13,807,536</u>	<u>\$ 740,708</u>	<u>\$ 4,307</u>	<u>\$ 45,215</u>	<u>\$ 1,228,183</u>	<u>\$ 546,161</u>
\$ 1,379,892 311,728 <u>1,691,620</u>	\$   <u>                    </u>	\$   <u>                    </u>	\$   <u>                    </u>	\$   <u>                    </u> 21,184 <u>21,184</u>	\$   <u>                    </u> 1,160 <u>1,160</u>
<u>12,115,916</u> <u>12,115,916</u>	<u>740,708</u> <u>740,708</u>	<u>4,307</u> <u>4,307</u>	<u>45,215</u> <u>45,215</u>	<u>1,206,999</u> <u>1,206,999</u>	<u>545,001</u> <u>545,001</u>
<u>\$ 13,807,536</u>	<u>\$ 740,708</u>	<u>\$ 4,307</u>	<u>\$ 45,215</u>	<u>\$ 1,228,183</u>	<u>\$ 546,161</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**June 30, 2016**

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 128,888	\$ 89,532	\$ 50,941	\$ 120,265
Taxes receivable, net				
Grants receivable				
Other receivables		510		
Prepaid items				
<b>Total Assets</b>	<u>\$ 128,888</u>	<u>\$ 90,042</u>	<u>\$ 50,941</u>	<u>\$ 120,265</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	2,308			
Deferred revenues				
<b>Total Liabilities</b>	<u>2,308</u>			
Fund Balances:				
Fund Balance	<u>126,580</u>	<u>90,042</u>	<u>50,941</u>	<u>120,265</u>
<b>Total Fund Balances</b>	<u>126,580</u>	<u>90,042</u>	<u>50,941</u>	<u>120,265</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 128,888</u>	<u>\$ 90,042</u>	<u>\$ 50,941</u>	<u>\$ 120,265</u>

**Special Revenue Funds**

<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>
\$ 55,785	\$ 4,694	\$ 17,884	\$ 176,039	\$ 2,274,599	\$ 968
70				84,827	
<u>\$ 55,855</u>	<u>\$ 4,694</u>	<u>\$ 17,884</u>	<u>\$ 176,039</u>	<u>\$ 2,359,426</u>	<u>\$ 968</u>
\$ 100					
<u>100</u>					
<u>55,755</u>	<u>4,694</u>	<u>17,884</u>	<u>176,039</u>	<u>2,359,426</u>	<u>968</u>
<u>55,755</u>	<u>4,694</u>	<u>17,884</u>	<u>176,039</u>	<u>2,359,426</u>	<u>968</u>
<u>\$ 55,855</u>	<u>\$ 4,694</u>	<u>\$ 17,884</u>	<u>\$ 176,039</u>	<u>\$ 2,359,426</u>	<u>\$ 968</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**June 30, 2016**

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 740,324	\$ 1,974,188	\$ 14,005	\$ 148,229
Taxes receivable, net				
Grants receivable				
Other receivables			69	
Prepaid items				
<b>Total Assets</b>	<u>\$ 740,324</u>	<u>\$ 1,974,188</u>	<u>\$ 14,074</u>	<u>\$ 148,229</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	10,082	7,246		
Deferred revenues				
<b>Total Liabilities</b>	<u>10,082</u>	<u>7,246</u>		
Fund Balances:				
Fund Balance	<u>730,242</u>	<u>1,966,942</u>	<u>14,074</u>	<u>148,229</u>
<b>Total Fund Balances</b>	<u>730,242</u>	<u>1,966,942</u>	<u>14,074</u>	<u>148,229</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 740,324</u>	<u>\$ 1,974,188</u>	<u>\$ 14,074</u>	<u>\$ 148,229</u>

**Special Revenue Funds**

<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE 3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>	<u>Local Law Enforcement Block Grants</u>
\$ 434,309	\$ 21,742	\$ (51)	\$ 5,471	\$ 239,024	\$ 19,045
	13,613				
<u>\$ 434,309</u>	<u>\$ 35,355</u>	<u>\$ (51)</u>	<u>\$ 5,471</u>	<u>\$ 239,024</u>	<u>\$ 19,045</u>
\$	\$	\$	\$	\$	\$
<u>434,309</u>	<u>35,355</u>	<u>(51)</u>	<u>5,471</u>	<u>239,024</u>	<u>19,045</u>
<u>434,309</u>	<u>35,355</u>	<u>(51)</u>	<u>5,471</u>	<u>239,024</u>	<u>19,045</u>
<u>\$ 434,309</u>	<u>\$ 35,355</u>	<u>\$ (51)</u>	<u>\$ 5,471</u>	<u>\$ 239,024</u>	<u>\$ 19,045</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**June 30, 2016**

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 167,355	\$ 426,684	\$ 856,790	\$ 1,864,166
Taxes receivable, net				
Grants receivable	21,629			
Other receivables				
Prepaid items				
<b>Total Assets</b>	<u>\$ 188,984</u>	<u>\$ 426,684</u>	<u>\$ 856,790</u>	<u>\$ 1,864,166</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	12,190	280,250	34,777	87,835
Deferred revenues				
<b>Total Liabilities</b>	<u>12,190</u>	<u>280,250</u>	<u>34,777</u>	<u>87,835</u>
Fund Balances:				
Fund Balance	176,794	146,434	822,013	1,776,331
<b>Total Fund Balances</b>	<u>176,794</u>	<u>146,434</u>	<u>822,013</u>	<u>1,776,331</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 188,984</u>	<u>\$ 426,684</u>	<u>\$ 856,790</u>	<u>\$ 1,864,166</u>

**Capital Projects Funds**

<b>Justice Center Project Fund</b>	<b>2015 Mobility Bonds</b>	<b>TOTALS</b>
\$	\$ 2,556,203	\$ 71,250,818
		1,054,586
		213,511
		197,754
		990
<u>\$</u>	<u>\$ 2,556,203</u>	<u>\$ 72,717,659</u>
\$	\$ 729,911	\$ 819,825
	131,693	4,983,349
		1,054,586
<u></u>	<u>861,604</u>	<u>6,857,760</u>
	1,694,599	65,859,899
<u></u>	<u>1,694,599</u>	<u>65,859,899</u>
<u>\$</u>	<u>\$ 2,556,203</u>	<u>\$ 72,717,659</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Nine Months Ended June 30, 2016**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 17,762,472
Taxes, sales	4,083,872			
Fees and fines				4,446,497
Intergovernmental		656,816	241,710	119,703
Earnings on investments	58,161	16,412	32,935	70,137
Miscellaneous			13,405	89,329
<b>Total Revenues</b>	<u>4,142,033</u>	<u>673,228</u>	<u>288,050</u>	<u>22,488,138</u>
<b>Expenditures</b>				
Current:				
General administration	709,867			
Financial administration				
Administration of justice			9,351,296	
Construction and maintenance				15,030,146
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>		650,843	280,463	1,980,109
<b>Total Expenditures</b>	<u>709,867</u>	<u>650,843</u>	<u>9,631,759</u>	<u>17,010,255</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	3,432,166	22,385	(9,343,709)	5,477,883
<b>Other Financing Sources (Uses)</b>				
Transfers in			13,373,064	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<u>13,373,064</u>	
Net change in fund balances	3,432,166	22,385	4,029,355	5,477,883
<b>Fund Balances, Beginning</b>	<u>13,970,174</u>	<u>4,168,378</u>	<u>504,336</u>	<u>8,385,671</u>
<b>Fund Balances, Ending</b>	<u>\$ 17,402,340</u>	<u>\$ 4,190,763</u>	<u>\$ 4,533,691</u>	<u>\$ 13,863,554</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>
\$ 11,394,388	\$	\$	\$	\$	\$
37,830				256,459	39,535
	62,635				25,515
48,023	2,804	17	148	4,511	2,222
93,154			26,144		
<u>11,573,395</u>	<u>65,439</u>	<u>17</u>	<u>26,292</u>	<u>260,970</u>	<u>67,272</u>
				242,923	
5,436,449			35,602		102,663
<u>1,317,150</u>					<u>16,550</u>
<u>6,753,599</u>			<u>35,602</u>	<u>242,923</u>	<u>119,213</u>
4,819,796	65,439	17	(9,310)	18,047	(51,941)
4,819,796	65,439	17	(9,310)	18,047	(51,941)
7,296,120	675,269	4,290	54,525	1,188,952	596,942
<u>\$ 12,115,916</u>	<u>\$ 740,708</u>	<u>\$ 4,307</u>	<u>\$ 45,215</u>	<u>\$ 1,206,999</u>	<u>\$ 545,001</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Nine Months Ended June 30, 2016**

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		4,440		
Intergovernmental				
Earnings on investments	477	333	193	
Miscellaneous	49,781		221	17,207
<b>Total Revenues</b>	<b>50,258</b>	<b>4,773</b>	<b>414</b>	<b>17,207</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				679
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	40,398			
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>40,398</b>			<b>679</b>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<b>9,860</b>	<b>4,773</b>	<b>414</b>	<b>16,528</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	9,860	4,773	414	16,528
<b>Fund Balances, Beginning</b>	<b>116,720</b>	<b>85,269</b>	<b>50,527</b>	<b>103,737</b>
<b>Fund Balances, Ending</b>	<b>\$ 126,580</b>	<b>\$ 90,042</b>	<b>\$ 50,941</b>	<b>\$ 120,265</b>

**Special Revenue Funds**

<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>
\$	\$	\$	\$	\$	\$
10,283				669,403	
1,348					
3,095	13	68	749		1,195
<u>14,726</u>	<u>2,725</u>	<u>68</u>	<u>749</u>	<u>669,403</u>	<u>1,195</u>
				615,851	
22,781			44,324		2,200
				13,370	
<u>22,781</u>	<u>2,738</u>	<u>68</u>	<u>44,324</u>	<u>629,221</u>	<u>2,200</u>
(8,055)	2,738	68	(43,575)	40,182	(1,005)
(8,055)	2,738	68	(43,575)	40,182	(1,005)
63,810	1,956	17,816	219,614	2,319,244	1,973
<u>\$ 55,755</u>	<u>\$ 4,694</u>	<u>\$ 17,884</u>	<u>\$ 176,039</u>	<u>\$ 2,359,426</u>	<u>\$ 968</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Nine Months Ended June 30, 2016**

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			1,000	
Intergovernmental		91,428		52,688
Earnings on investments	3,403	6,947		496
Miscellaneous	153,132	447,143		
<b>Total Revenues</b>	<u>156,535</u>	<u>545,518</u>	<u>1,000</u>	<u>53,184</u>
<b>Expenditures</b>				
Current:				
General administration	450,469			
Financial administration				
Administration of justice		35,893		3,326
Construction and maintenance				
Health and welfare				
Public safety		208,874		12,419
Libraries and education				
<b>Capital Outlay</b>	<u>23,257</u>	<u>103,926</u>		
<b>Total Expenditures</b>	<u>473,726</u>	<u>348,693</u>		<u>15,745</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(317,191)	196,825	1,000	37,439
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(317,191)	196,825	1,000	37,439
<b>Fund Balances, Beginning</b>	<u>1,047,433</u>	<u>1,770,117</u>	<u>13,074</u>	<u>110,790</u>
<b>Fund Balances, Ending</b>	<u>\$ 730,242</u>	<u>\$ 1,966,942</u>	<u>\$ 14,074</u>	<u>\$ 148,229</u>

**Special Revenue Funds**

<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>
\$	\$	\$	\$	\$	\$
434,309	7,950	1,491,360		239,232	95,051
	247		69	888	181
	111	173	5,402		
<u>434,309</u>	<u>8,308</u>	<u>1,491,533</u>	<u>5,471</u>	<u>240,120</u>	<u>95,232</u>
				1,096	
	89,030	1,491,584			76,187
	<u>89,030</u>	<u>1,491,584</u>		<u>1,096</u>	<u>76,187</u>
434,309	(80,722)	(51)	5,471	239,024	19,045
434,309	(80,722)	(51)	5,471	239,024	19,045
	116,077				
<u>\$ 434,309</u>	<u>\$ 35,355</u>	<u>\$ (51)</u>	<u>\$ 5,471</u>	<u>\$ 239,024</u>	<u>\$ 19,045</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Nine Months Ended June 30, 2016**

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			463,371	1,522,113
Intergovernmental	346,759	1,964,601		3,993,176
Earnings on investments				10,062
Miscellaneous			3,000	8,079
<b>Total Revenues</b>	<u>346,759</u>	<u>1,964,601</u>	<u>466,371</u>	<u>5,533,430</u>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice	169,965	1,818,167	378,090	3,757,099
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>169,965</u>	<u>1,818,167</u>	<u>378,090</u>	<u>3,757,099</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	176,794	146,434	88,281	1,776,331
<b>Other Financing Sources (Uses)</b>				
Transfers in				59,431
Transfers (out)				(59,431)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	176,794	146,434	88,281	1,776,331
<b>Fund Balances, Beginning</b>			733,732	
<b>Fund Balances, Ending</b>	<u>\$ 176,794</u>	<u>\$ 146,434</u>	<u>\$ 822,013</u>	<u>\$ 1,776,331</u>

**Capital Projects Funds**

<b>Justice Center Project Fund</b>	<b>2015 Mobility Bonds</b>	<b>TOTALS</b>
\$	\$	\$ 29,156,860
		4,083,872
		7,450,931
	1,501,292	11,325,573
19	26,060	286,770
		912,101
<u>19</u>	<u>1,527,352</u>	<u>53,216,107</u>
		1,776,187
		2,200
		15,825,639
27,664	251,302	20,745,561
		1,616,216
		400,143
		40,398
	11,612,552	15,998,220
<u>27,664</u>	<u>11,863,854</u>	<u>56,404,564</u>
(27,645)	(10,336,502)	(3,188,457)
		13,432,495
		(59,431)
		<u>13,373,064</u>
(27,645)	(10,336,502)	10,184,607
27,645	12,031,101	55,675,292
<u>\$</u>	<u>\$ 1,694,599</u>	<u>\$ 65,859,899</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 Nine Months Ended June 30, 2016*

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 17,660,570	\$ 17,660,570	\$ 17,762,472	\$ 101,902	100.6%
Fees and fines	6,075,000	6,075,000	4,446,497	(1,628,503)	73.2%
Intergovernmental	250,000	250,000	119,703	(130,297)	47.9%
Earnings on investments	35,000	35,000	70,137	35,137	200.4%
Miscellaneous	345,000	345,000	89,329	(255,671)	25.9%
<b>Total Revenues</b>	<b>24,365,570</b>	<b>24,365,570</b>	<b>22,488,137</b>	<b>(1,877,433)</b>	<b>92.3%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	23,549,221	23,290,963	14,602,210	8,688,753	62.7%
<b>Capital Outlay</b>	<b>926,480</b>	<b>972,988</b>	<b>653,284</b>	<b>319,704</b>	<b>67.1%</b>
<b>Total Expenditures</b>	<b>24,475,701</b>	<b>24,263,951</b>	<b>15,255,494</b>	<b>9,008,457</b>	<b>62.9%</b>
<b>Net change in fund balances- budgetary basis</b>	<b>(110,131)</b>	<b>101,619</b>	<b>7,232,643</b>	<b>7,131,023</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(1,754,760)</b>		
<b>Fund balances, Beginning</b>	<b>8,385,671</b>	<b>8,385,671</b>	<b>8,385,671</b>		
<b>Fund balances, Ending</b>	<b>\$ 8,275,540</b>	<b>\$ 8,487,290</b>	<b>\$ 13,863,553</b>	<b>\$ 7,131,023</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 22,488,137	\$	\$ 22,488,137
Expenditures	15,255,494	1,754,760	17,010,255
<b>Net Changes in Fund Balances</b>	<b>7,232,643</b>	<b>(1,754,760)</b>	<b>5,477,882</b>
<b>Fund balances, Beginning</b>			<b>8,385,671</b>
<b>Fund balances, Ending</b>			<b>\$ 13,863,553</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Nine Months Ended June 30, 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>
<b>Revenues</b>					
Taxes	\$ 11,435,816	\$ 11,435,816	\$ 11,394,388	\$ (41,428)	99.6%
Fees and fines	25,000	25,000	37,830	12,830	151.3%
Earnings on investments	20,000	20,000	48,023	28,023	240.1%
Miscellaneous	65,000	65,000	93,154	28,154	143.3%
<b>Total Revenues</b>	<u>11,545,816</u>	<u>11,545,816</u>	<u>11,573,395</u>	<u>27,579</u>	<u>100.2%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,509,401	8,487,236	5,211,118	3,276,118	61.4%
<b>Capital Outlay</b>	<u>952,600</u>	<u>1,212,765</u>	<u>952,864</u>	<u>259,901</u>	<u>78.6%</u>
<b>Total Expenditures</b>	<u>9,462,001</u>	<u>9,700,001</u>	<u>6,163,982</u>	<u>3,536,019</u>	<u>63.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,083,815</u>	<u>1,845,815</u>	<u>5,409,413</u>	<u>3,563,598</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	<u>(1,151,391)</u>	<u>(121,391)</u>		<u>(121,391)</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>(1,151,391)</u>	<u>(121,391)</u>		<u>(121,391)</u>	
<b>Net change in fund balances- budgetary basis</b>	932,424	1,724,424	5,409,413	3,442,207	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(589,617)		
<b>Fund balances, Beginning</b>	<u>7,296,120</u>	<u>7,296,120</u>	<u>7,296,120</u>		
<b>Fund balances, Ending</b>	<u>\$ 8,228,544</u>	<u>\$ 9,020,544</u>	<u>\$ 12,115,916</u>	<u>\$ 3,442,207</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	\$ 11,573,395	\$	\$ 11,573,395
Expenditures	<u>6,163,982</u>	<u>589,617</u>	<u>6,753,599</u>
<b>Net Changes in Fund Balances</b>	5,409,413	(589,617)	4,819,796
<b>Fund balances, Beginning</b>			<u>7,296,120</u>
<b>Fund balances, Ending</b>			<u>\$ 12,115,916</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Nine Months Ended June 30, 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>
<b>Revenues</b>					
Taxes	\$ 33,233,568	\$ 33,233,568	\$ 33,303,919	\$ 70,351	100.2%
Earnings on investments	30,000	30,000	46,846	16,846	156.2%
<b>Total Revenues</b>	<u>33,263,568</u>	<u>33,263,568</u>	<u>33,350,765</u>	<u>87,197</u>	<u>100.3%</u>
<b>Expenditures</b>					
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	7,895,054	7,687,910	50.7%
Debt issuance costs			563,745	(563,745)	
<b>Total Expenditures</b>	<u>34,437,964</u>	<u>34,437,964</u>	<u>26,938,799</u>	<u>7,499,165</u>	<u>78.2%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,174,396)</u>	<u>(1,174,396)</u>	<u>6,411,967</u>	<u>7,586,363</u>	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds			88,859,791	88,859,791	
Payment to refunded bond escrow agent			(89,544,194)	(89,544,194)	
<b>Total Other Financing Sources (Uses)</b>			<u>(684,403)</u>	<u>(684,403)</u>	
<b>Net change in fund balances-     budgetary basis</b>	<u>(1,174,396)</u>	<u>(1,174,396)</u>	<u>5,727,563</u>	<u>6,901,959</u>	
<b>Fund balances, Beginning</b>	<u>2,779,502</u>	<u>2,779,502</u>	<u>2,779,502</u>		
<b>Fund balances, Ending</b>	<u>\$ 1,605,106</u>	<u>\$ 1,605,106</u>	<u>\$ 8,507,065</u>	<u>\$ 6,901,959</u>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
*June 30, 2016*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 1,474,677	\$ 2,349,036	\$ 3,823,713
Due from other funds	4,011,881	603,352	4,615,233
Total Current Assets	<u>5,486,558</u>	<u>2,952,388</u>	<u>8,438,946</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	597,334		597,334
Total Capital Assets	<u>597,334</u>		<u>597,334</u>
<b>Total Assets</b>	<u>6,083,892</u>	<u>2,952,388</u>	<u>9,036,280</u>
<b>Liabilities</b>			
Benefits payable	2,970,451	3,475,912	6,446,363
Retainage payable		23,992	23,992
Due to other funds	2,356	218,827	221,183
<b>Total Liabilities</b>	<u>2,972,807</u>	<u>3,718,731</u>	<u>6,691,538</u>
<b>Net Position (Deficit)</b>			
Invested in capital assets, net of related debt	597,334		597,334
Unrestricted	2,513,751	(766,343)	1,747,408
<b>Total Net Position (Deficit)</b>	<u>\$ 3,111,085</u>	<u>\$ (766,343)</u>	<u>\$ 2,344,742</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
*For the Nine Months Ended June 30, 2016*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 30,655,242	\$ 3,951,726	\$ 34,606,968
<b>Total Operating Revenues</b>	<u>30,655,242</u>	<u>3,951,726</u>	<u>34,606,968</u>
<b>Operating Expenses</b>			
Current operations - general administration	1,230,097	718,894	1,948,991
Capital outlay- interim	19,143		19,143
Benefits provided	26,146,723	2,499,791	28,646,514
<b>Total Operating Expenses</b>	<u>27,395,963</u>	<u>3,218,685</u>	<u>30,614,648</u>
<b>Operating (Loss)</b>	3,259,279	733,041	3,992,320
<b>Non-Operating Revenues</b>			
Earnings on investments	7,408		7,408
<b>Total Non-Operating Revenues</b>	<u>7,408</u>		<u>7,408</u>
Change in Net Position	3,266,687	733,041	3,999,728
<b>Net Position (Deficit)-Beginning</b>	<u>(155,602)</u>	<u>(1,499,384)</u>	<u>(1,654,986)</u>
<b>Net Position (Deficit)-Ending</b>	<u><u>\$ 3,111,085</u></u>	<u><u>\$ (766,343)</u></u>	<u><u>\$ 2,344,742</u></u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Nine Months Ended June 30, 2016*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 26,379,516	\$ 3,368,792	\$ 29,748,308
Payment of benefits	(26,146,723)	(2,499,791)	(28,646,514)
Payment of general administration expenses	(1,222,157)	(694,902)	(1,917,059)
Net Cash Provided (Used) by Operating Activities	<u>(989,364)</u>	<u>174,099</u>	<u>(815,265)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	<u>7,408</u>		<u>7,408</u>
Net Cash Provided by Investing Activities	<u>7,408</u>		<u>7,408</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	<u>(14,940)</u>		<u>(14,940)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(14,940)</u>		<u>(14,940)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(996,896)	174,099	(822,797)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>2,471,572</u>	<u>2,174,937</u>	<u>4,646,509</u>
<b>Cash and Cash Equivalents, Ending of Period</b>	<u>\$ 1,474,676</u>	<u>\$ 2,349,036</u>	<u>\$ 3,823,712</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 3,259,279	\$ 733,041	\$ 3,992,320
Adjustments to operations:			
Depreciation	27,083		27,083
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 retainage payable		23,992	23,992
(Increase) Decrease in due from other funds	(4,608,748)	(595,639)	(5,204,387)
<b>Total adjustments</b>	<u>(4,248,643)</u>	<u>(558,942)</u>	<u>(4,807,585)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (989,364)</u>	<u>\$ 174,099</u>	<u>\$ (815,265)</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.

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

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

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

	Fiscal Year			
	2007	2008	2009	2010
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,396,078
Restricted	2,712,985	4,034,606	5,363,740	4,168,945
Unrestricted	67,881,987	42,289,889	23,075,239	(2,719,935)
Interim Net Position				
<b>Total governmental activities net position</b>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>
<b>Primary Government: Total primary government net position</b>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>

Fiscal Year					Nine Months Ended 6/30/2016
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)	
					704,941,888
<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>\$ 704,941,888</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>\$ 704,941,888</u>

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

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

Fiscal Year					Nine Months Ended 6/30/2016
2011	2012	2013	2014	2015	
\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 41,057,731
9,441,048	8,344,714	8,849,251	9,809,215	9,923,190	7,094,493
84,507,797	88,819,892	94,210,925	96,510,853	97,317,659	65,710,857
45,632,055	46,468,925	50,078,091	57,430,317	80,574,657	28,152,052
30,104,991	30,677,345	34,630,163	34,976,018	36,721,273	24,562,183
1,177,426	1,118,341	1,067,104	1,152,222	1,150,926	739,955
55,315,591	54,954,201	55,866,404	58,412,120	63,537,941	39,494,312
2,917,574	2,578,555	2,069,935	3,379,366	4,133,419	2,981,311
14,800,838	15,708,114	16,156,200	17,170,818	17,638,589	12,034,610
14,887,908	15,037,346	15,536,759	14,836,824	14,108,075	9,131,791
					35,623,141
					(4,011,462)
<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>\$ 262,570,974</u>
\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 5,853,101
3,988,371	4,695,710	5,762,439	6,497,643	7,541,956	2,305,981
7,222,932	7,522,930	8,918,247	8,400,556	8,485,619	6,418,111
6,679,429	7,466,798	7,562,523	6,759,102	7,078,136	4,212,466
6,396,645	6,138,679	7,047,993	7,371,859	7,762,002	5,735,478
5,621,993	5,642,978	6,140,083	7,125,686	7,721,948	6,427,213
141,893	183,406	175,619	193,631	188,437	359,412
246,699	269,015	279,570	276,634	280,973	512,178
5,257,804	4,167,626	3,597,784	3,626,019	3,849,997	3,029,784
7,719,264	6,821,433	8,311,676	10,213,349	10,292,737	10,791,045
1,381,572	949,663	293,411	372,129	1,713,376	211,991
12,506,581	10,899,781	16,191,142	14,782,021	16,106,462	6,360,381
		1,000	200	350	
8,623,225	6,252,054	4,758,606	3,932,646	4,427,337	2,634,818
157,468	104,002	86,260	100,286	346,283	
174,204	438,841	64,483	69,806	104,658	37,065
		2,052,920	3,500,000		
	27,234				
25,214,312	23,872,205	28,068,322	32,683,107	32,920,374	1,509,188
		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>\$ 56,426,212</u>

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

	Fiscal Year			
	2007	2008	2009	2010
<b>Net (Expense)/Revenue</b>				
Governmental Activities	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>
<b>Total primary government net (expense)/revenue</b>	<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>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176
Sales taxes				
Earnings on investments	12,009,284	8,082,178	3,664,184	3,870,155
Grants and contributions not restricted to specific programs				
Miscellaneous	875,137	3,486,452	3,901,588	4,237,069
<b>Total governmental activities</b>	<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>
<b>Total primary government</b>	<u><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>
<b>Change in Net Position</b>				
Governmental Activities	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>
<b>Total primary government</b>	<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	Nine Months Ended 6/30/2016
<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>\$ (206,144,762)</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>\$ (206,144,762)</u></u>
\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 269,498,722
	1,099,103	2,956,560	4,214,553	5,789,362	4,083,872
2,925,202	2,584,776	963,652	880,712	904,359	1,120,946
<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>3,648,723</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>278,352,263</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>\$ 278,352,263</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>\$ 72,207,501</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>\$ 72,207,501</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
<b>General Fund</b>				
Reserved:				
Prepaid Items	\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184
Unreserved	35,375,155	38,547,536	34,463,474	43,269,189
Nonspendable				
Restricted				
Committed				
Unassigned				
Interim Fund Balance				
<b>Total General Fund</b>	<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>
<b>All Other Governmental Funds</b>				
Reserved:				
Debt service	\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712
Prepaid items		7,879	11,224	4,305
Capital projects	171,246,482	106,937,644	154,475,649	76,694,711
Unreserved, reported in:				
Special revenue funds	16,787,185	15,585,100	23,120,456	22,906,854
Capital project funds	4,381,036	4,857,926		
Nonspendable				
Restricted				
Unassigned				
Interim Fund Balance				
<b>Total All Other Governmental Funds</b>	<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>

Fiscal Year					Nine Months Ended 6/30/2016
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>98,563,310</u>
<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>\$ 98,563,310</u>
\$	\$	\$	\$	\$	\$
69,379	54,201	10,963	45,408	44,468	
39,683,423	78,702,294	55,371,174	41,583,667	58,412,209	
(4,419,144)		(1,663)	(3,169)	(1,883)	
					176,431,512
<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 176,431,512</u>
<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 176,431,512</u>

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

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

Fiscal Year					Nine Months Ended 6/30/2016
2011	2012	2013	2014	2015	
\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 269,498,722
	1,099,103	2,956,559	4,214,553	5,789,362	4,083,872
37,371,124	39,598,440	44,177,263	45,106,533	47,803,283	31,300,417
36,971,987	29,377,233	42,565,592	36,899,095	39,904,787	24,445,177
2,798,039	2,451,577	930,273	848,534	878,980	1,113,540
6,635,261	7,175,498	5,988,682	8,243,270	7,545,715	4,577,021
<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>335,018,749</u>
42,352,337	35,704,861	35,700,575	41,478,910	44,698,720	40,291,988
7,176,186	7,221,313	7,180,608	7,891,034	8,369,921	7,013,234
71,839,346	75,286,042	75,903,798	77,242,153	81,411,531	61,989,214
29,542,425	28,214,027	27,403,230	35,374,943	59,785,401	22,490,147
22,067,744	27,835,260	30,447,359	30,267,231	32,436,431	23,075,764
986,392	960,392	883,324	944,039	973,026	684,292
44,156,502	45,463,593	44,916,198	46,688,895	53,652,220	37,139,273
2,263,590	1,957,044	1,979,888	2,411,558	3,051,927	2,308,908
12,176,637	13,012,700	13,034,164	13,613,875	14,460,419	10,782,438
88,927,796	44,845,672	57,508,193	40,964,586	28,911,628	45,397,804
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	7,895,054
249,266	541,944	3,650	234,472	1,207,260	1,236,737
<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>278,784,853</u>
(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	56,233,896
14,402,786	13,258,127	11,521,941	11,771,144	13,517,505	13,432,495
(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,432,495)
	58,220,000			37,365,000	169,760,000
9,675,000			18,900,000	108,225,000	
				3,944,496	34,156,270
784,853	7,326,639		2,202,026	18,114,658	
(10,230,000)			(21,065,913)	(126,676,501)	(89,544,194)
<u>229,853</u>	<u>65,546,639</u>	<u></u>	<u>(2,685,887)</u>	<u>40,972,653</u>	<u>114,372,076</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>\$ 170,605,972</u>
10.78%	10.89%	12.00%	11.15%	9.40%	11.30%