

MONTHLY FINANCIAL REPORT
For Ten Months Ended July 31, 2016
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

	<u>Pages</u>
 <u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i-ii
 <u>FINANCIAL SECTION</u>	
Basic Financial Statements	
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
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	16
Notes to Required Supplementary Information	17
Other Supplementary Information	
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
 <u>STATISTICAL SECTION</u>	
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

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3744 (fax)
ed.sturdivant@fortbendcountytexas.gov

October 27, 2016

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

Gentlemen:

The Monthly Unaudited Financial Report for the ten months ending July 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,



Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



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

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 244,538,754	\$ 120,729,927
Investments	22,017,755	36,472,449
Receivables:		
Taxes, net	6,746,692	
Grants	1,829,051	
Fees and fines	25,703,230	
Other	1,792,445	
Prepaid items	147,129	
Deferred charges - debt refunding	9,835,975	10,240,356
Deferred outflows - pension activities	17,000,841	
Due from component units	885,939	
Capital assets, not being depreciated	427,658,926	
Capital assets, net of accumulated depreciation	694,698,276	333,522,937
Total Assets	1,452,855,013	500,965,669
Liabilities		
Accounts payable and accrued expenses	15,026,584	
Retainage payable	554,600	1,430,166
Accrued interest payable	1,336,048	1,328,265
Due to primary government		885,939
Due to other governments	65,877	
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
Total Liabilities	756,080,031	458,402,999
Net Position (Deficit)		
Interim Net Position	696,774,982	42,562,670
Total Net Position	\$ 696,774,982	\$ 42,562,670

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Ten Months Ended July 31, 2016

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
Governmental Activities:				
General administration	\$ 45,451,462	\$ 6,840,783	\$ 3,209,897	\$
Financial administration	8,072,987	7,354,770		
Administration of justice	75,722,949	7,037,303	11,203,145	9,496
Construction and maintenance	33,275,813	4,788,009	211,991	1,518,107
Health and welfare	28,614,114	6,371,520	7,240,329	
Cooperative services	824,394			
Public safety	44,886,069	7,257,516	3,051,395	28,000
Park and recreation	3,452,408	594,784	52,007	1,403,990
Libraries and education	13,572,983	841,431	39,689	
Capital outlay, interim financial activity	28,564,056			
Internal Service Fund, interim activity	(5,090,909)			
Interest on long-term debt	9,211,791			
Total Primary Government	<u>\$ 286,558,117</u>	<u>\$ 41,086,116</u>	<u>\$ 25,008,453</u>	<u>\$ 2,959,593</u>
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	47,614,923	21,860,406		95,000
FB Grand Parkway Toll Road Operations	14,906,632	17,476,637		
FB Housing Finance Corp. *				
FBC Industrial Development Corporation	67,121			
Total Component Units	<u>\$ 62,588,676</u>	<u>\$ 39,337,043</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**

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

**Governmental
Activities**

\$ (35,400,782)	\$
(718,217)	
(57,473,005)	
(26,757,706)	
(15,002,265)	
(824,394)	
(34,549,158)	
(1,401,627)	
(12,691,863)	
(28,564,056)	
5,090,909	
(9,211,791)	
<u>(217,503,955)</u>	
	(25,659,517)
	2,570,005
	(67,121)
	<u>(23,156,633)</u>
270,476,175	
4,521,595	
1,423,034	539,347
5,123,746	103,081
<u>281,544,550</u>	<u>642,428</u>
64,040,595	(22,514,205)
632,734,387	65,076,875
<u>\$ 696,774,982</u>	<u>\$ 42,562,670</u>

FORT BEND COUNTY, TEXAS

UNAUDITED BALANCE SHEET

GOVERNMENTAL FUNDS

July 31, 2016

	General Fund	Debt Service Fund	2016 Facilities Bond Projects	2016 Mobility Projects	Non-major Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 85,975,660	\$ 8,631,798	\$ 40,770,409	\$ 39,124,989	\$ 65,848,398	\$ 240,351,254
Investments			4,000,000	18,017,755		22,017,755
Taxes receivable, net	5,361,783	403,388			981,520	6,746,691
Grants receivable	1,577,371				251,679	1,829,050
Fines and fees receivable	25,703,230					25,703,230
Other receivables	1,790,153				160,170	1,950,323
Due from other funds	1,620,646					1,620,646
Due from component units	885,940					885,940
Prepaid items	139,080				8,049	147,129
Total Assets	\$ 123,053,863	\$ 9,035,186	\$ 44,770,409	\$ 57,142,744	\$ 67,249,816	\$ 301,252,018
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 3,401,031	\$	\$	\$	\$	\$ 3,401,031
Accrued payroll	5,179,190					5,179,190
Retainage payable	28,004				487,474	515,478
Due to other funds			75,119		6,632,689	6,707,808
Due to other governments	229,102					229,102
Deferred revenue	31,094,374	403,388			981,520	32,479,282
Total Liabilities	39,931,701	403,388	75,119		8,101,683	48,511,891
Fund Balances:						
Fund Balance	83,122,162	8,631,798	44,695,290	57,142,744	59,148,133	252,740,127
Total Fund Balances	83,122,162	8,631,798	44,695,290	57,142,744	59,148,133	252,740,127
Total Liabilities and Fund Balances	\$ 123,053,863	\$ 9,035,186	\$ 44,770,409	\$ 57,142,744	\$ 67,249,816	\$ 301,252,018

FORT BEND COUNTY, TEXAS

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

GOVERNMENTAL FUNDS

For the Ten Months Ended July 31, 2016

	General Fund	Debt Service Fund	2016 Facilities Bond Projects	2016 Mobility Projects	Non-major Governmental Funds	Total Governmental Funds
Revenues						
Taxes - Property	\$ 207,789,537	\$ 33,424,947	\$	\$	\$ 29,261,691	\$ 270,476,175
Taxes - Sales					4,521,595	4,521,595
Fees and fines	31,727,031				8,312,037	40,039,068
Intergovernmental	14,819,354				11,573,576	26,392,930
Earnings on investments	962,520	51,051	38,208	41,593	320,880	1,414,252
Miscellaneous	5,523,648				1,056,456	6,580,104
Total Revenues	260,822,090	33,475,998	38,208	41,593	55,046,235	349,424,124
Expenditures						
Current:						
General administration	42,542,968		107,357		3,741,216	46,391,541
Financial administration	7,964,377				2,200	7,966,577
Administration of justice	53,379,694				18,212,663	71,592,357
Construction and maintenance	2,033,268				23,147,497	25,180,765
Health and welfare	25,042,063				1,940,067	26,982,130
Cooperative services	762,406					762,406
Public safety	41,825,351				457,517	42,282,868
Parks and recreation	2,704,778					2,704,778
Libraries and education	12,142,353				44,024	12,186,377
Capital Outlay	21,863,662		12,438,396		17,401,274	51,703,332
Debt Service:						
Principal		18,480,000				18,480,000
Interest and fiscal charges		7,895,554				7,895,554
Debt issuance costs		563,745	383,435	369,058		1,316,238
Total Expenditures	210,260,920	26,939,299	12,929,188	369,058	64,946,458	315,444,923
Excess (Deficiency) of Revenues Over (Under) Expenditures	50,561,170	6,536,699	(12,890,980)	(327,465)	(9,900,223)	33,979,201
Other Financing Sources (Uses)						
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)
Total Other Financing Sources (Uses)	(13,373,064)	(684,403)	57,586,270	57,470,209	13,373,064	114,372,076
Net Change in Fund Balances	37,188,106	5,852,296	44,695,290	57,142,744	3,472,841	148,351,277
Fund Balances, Beginning	45,934,056	2,779,502	\$44,695,290	\$ 57,142,744	55,675,292	104,388,850
Fund Balances, Ending	\$ 83,122,162	\$ 8,631,798	\$44,695,290	\$ 57,142,744	\$ 59,148,133	\$ 252,740,127

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 4,187,499
Due from other funds	5,118,678
Total Current Assets	<u>9,306,177</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>594,325</u>
Total Capital Assets	<u>594,325</u>
Total Assets	<u>9,900,502</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,446,363
Retainage payable	39,121
Due to other funds	31,516
Total Current Liabilities	<u>6,517,000</u>
Total Liabilities	<u>6,517,000</u>
Net Position (Deficit)	
Invested in capital assets, net of related debt	594,325
Unrestricted	<u>2,789,177</u>
Total Net Position (Deficit)	<u>\$ 3,383,502</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 38,904,940
Total Operating Revenues	<u>38,904,940</u>
Operating Expenses	
Current operations - general administration	2,349,051
Capital outlay- interim	61,207
Benefits provided	31,464,978
Total Operating Expenses	<u>33,875,236</u>
Operating Income (Loss)	5,029,704
Non-Operating Revenues	
Earnings on investments	8,784
Total Non-Operating Revenues	<u>8,784</u>
Change in Net Position	5,038,488
Net Position (Deficit)-Beginning	<u>(1,654,986)</u>
Net Position (Deficit)-Ending	<u><u>\$ 3,383,502</u></u>

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

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 33,353,168
Payment of benefits	(31,464,978)
Payment of general administration expenses	(2,341,045)
Net Cash Provided (Used) by Operating Activities	<u>(452,855)</u>
Cash Flows from Investing Activities	
Interest earned on investments	8,784
Net Cash Provided by Investing Activities	<u>8,784</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(14,939)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(14,939)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(459,010)
Cash and Cash Equivalents, Beginning of Year	<u>4,646,509</u>
Cash and Cash Equivalents, End of Period	<u>\$ 4,187,499</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 5,029,704
Adjustments to operations:	
Depreciation	30,092
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	3,178
(Increase) Decrease in other receivables	342,549
Increase (Decrease) in retainage payable	39,121
(Increase) Decrease in due from other funds	(5,897,499)
Total adjustments	<u>(5,482,559)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (452,855)</u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 31,750,618
Investments	1,000,000
Miscellaneous receivables	<u>163,225</u>
Total Assets	<u><u>\$ 32,913,843</u></u>
Liabilities	
Due to other governments	<u>\$ 32,913,843</u>
Total Liabilities	<u><u>\$ 32,913,843</u></u>



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
July 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	\$ 7,787	\$100,518,590	\$ 20,043,816		\$ 159,734	\$120,729,927
Investments		32,882,349	3,590,100			36,472,449
Deferred charges - debt refunding		10,240,356				10,240,356
Capital assets, net		194,167,055	139,355,882			333,522,937
Total Assets	<u>7,787</u>	<u>337,808,350</u>	<u>162,989,798</u>		<u>159,734</u>	<u>500,965,669</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		1,053,159	377,007			1,430,166
Due to primary government		449,419	436,520			885,939
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>284,809,808</u>	<u>173,593,191</u>			<u>458,402,999</u>
Net Position (Deficit)						
Interim Net Position	7,787	52,998,542	(10,603,393)		159,734	42,562,670
Total Net Position (Deficit)	<u>\$ 7,787</u>	<u>\$ 52,998,542</u>	<u>\$ (10,603,393)</u>	<u>\$</u>	<u>\$ 159,734</u>	<u>\$ 42,562,670</u>

* Unavailable as of issuance of this report.

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

<u>Functions/Programs</u>	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	42,430,124	21,860,406	95,000
Principal retirement			
Interest on long-term debt	5,184,799		
Total Fort Bend Toll Road Authority	<u>47,614,923</u>	<u>21,860,406</u>	<u>95,000</u>
Grand Parkway Toll Road Operations			
Toll road operations	11,316,532	17,476,637	
Interest on long-term debt	3,590,100		
Total Grand Parkway Toll Road Operations	<u>14,906,632</u>	<u>17,476,637</u>	
Fort Bend Housing Finance Corporation *			
General administration			
Total Fort Bend Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	67,121		
Total Fort Bend County Industrial Development Corporation	<u>67,121</u>		
Total Component Units	<u>\$ 62,588,676</u>	<u>\$ 39,337,043</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
\$	\$	\$	\$	\$	\$
	(20,474,718)				(20,474,718)
	(5,184,799)				(5,184,799)
	(25,659,517)				(25,659,517)
		6,160,105			6,160,105
		(3,590,100)			(3,590,100)
		2,570,005			2,570,005
				(67,121)	(67,121)
				(67,121)	(67,121)
	(25,659,517)	2,570,005		(67,121)	(23,156,633)
33	455,151	83,327		836	539,347
	3,759	99,322			103,081
33	458,910	182,649		836	642,428
33	(25,200,607)	2,752,654		(66,285)	(22,514,205)
7,754	78,199,149	(13,356,047)		226,019	65,076,875
\$ 7,787	\$ 52,998,542	\$ (10,603,393)	\$	\$ 159,734	\$ 42,562,670



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 Ten Months Ended July 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	\$ 207,789,537	\$ 1,570,771	100.8%
Fees and fines	28,548,350	28,548,350	24,534,333	(4,014,017)	85.9%
Intergovernmental	6,321,616	6,321,616	3,331,293	(2,990,323)	52.7%
Earnings on investments	552,000	552,000	742,527	190,527	134.5%
Miscellaneous	2,898,350	2,898,350	2,884,801	(13,549)	99.5%
Total Revenues	244,539,082	244,539,082	239,282,491	(5,256,591)	97.9%
Expenditures					
Current:					
General administration	48,449,541	48,256,094	39,863,017	8,393,077	82.6%
Financial administration	9,129,528	9,191,335	7,439,757	1,751,579	80.9%
Administration of justice	64,269,673	64,434,158	51,370,250	13,063,907	79.7%
Construction and maintenance	3,131,584	2,902,281	2,004,327	897,955	69.1%
Health and welfare	23,898,723	23,614,116	16,928,742	6,685,374	71.7%
Cooperative services	1,064,250	1,067,887	752,854	315,033	70.5%
Public safety	44,093,122	43,741,225	33,395,644	10,345,581	76.3%
Parks and recreation	3,119,081	3,079,853	2,347,092	732,761	76.2%
Libraries and education	15,319,614	15,198,479	12,093,361	3,105,117	79.6%
Capital Outlay	12,020,908	4,380,574	3,388,094	992,481	77.3%
Total Expenditures	224,496,024	215,866,002	169,583,137	46,282,864	78.6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,043,058	28,673,080	69,699,354	41,026,273	
Other Financing Sources (Uses)					
Transfers out	(14,831,864)	(14,765,514)	(13,373,064)	1,392,450	
Total Other Financing Sources (Uses)	(14,831,864)	(14,765,514)	(13,373,064)	1,392,450	
Net change in fund balances- budgetary basis	5,211,194	13,907,566	56,326,290	42,418,723	
Net adjustment to reflect operations in accordance with GAAP (a)			(19,138,184)		
Fund Balances, Beginning	45,934,056	45,934,056	45,934,056		
Fund Balances, Ending	\$ 51,145,250	\$ 59,841,622	\$ 83,122,162	\$ 42,418,723	

(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.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
General Fund			
Revenues	\$ 239,282,491	\$ 21,522,986	\$ 260,805,477
Expenditures	<u>169,583,137</u>	<u>40,661,170</u>	<u>210,244,307</u>
Net Changes in Fund Balances	56,326,290	(19,138,184)	37,188,106
Fund Balances, Beginning			<u>45,934,056</u>
Fund Balances, Ending			<u><u>\$ 83,122,162</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 Mobility Projects Fund

This fund is used to account for the proceeds of the Fort Bend County Unlimited Tax Bonds Series 2015, which are being used to finance the construction and/or expansion of numerous County roads. This includes Fund 740.

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
July 31, 2016

Special Revenue Funds

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 15,983,469	\$ 4,026,576	\$ 5,234,530	\$ 14,420,954
Taxes receivable, net				698,224
Grants receivable			23,250	
Other receivables			2,969	54,093
Prepaid items			350	
Total Assets	\$ 15,983,469	\$ 4,026,576	\$ 5,261,099	\$ 15,173,271
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$ 66,584	\$ 7,860	\$
Due to other funds		2,589	2,245,826	1,793,495
Deferred revenues				698,224
Total Liabilities		69,173	2,253,686	2,491,719
Fund Balances:				
Fund Balance	15,983,469	3,957,403	3,007,413	12,681,552
Total Fund Balances	15,983,469	3,957,403	3,007,413	12,681,552
Total Liabilities and Fund Balances	\$ 15,983,469	\$ 4,026,576	\$ 5,261,099	\$ 15,173,271

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>
\$ 12,619,658 283,296	\$ 741,055	\$ 4,309	\$ 43,030	\$ 1,200,928	\$ 539,506
7,059				25,503	640
<u>\$ 12,910,013</u>	<u>\$ 741,055</u>	<u>\$ 4,309</u>	<u>\$ 43,030</u>	<u>\$ 1,226,431</u>	<u>\$ 540,146</u>
\$ 1,451,436 283,296			\$ 2,910	\$ 26,997	
<u>1,734,732</u>			<u>2,910</u>	<u>26,997</u>	
<u>11,175,281</u>	<u>741,055</u>	<u>4,309</u>	<u>40,120</u>	<u>1,199,434</u>	<u>540,146</u>
<u>11,175,281</u>	<u>741,055</u>	<u>4,309</u>	<u>40,120</u>	<u>1,199,434</u>	<u>540,146</u>
<u>\$ 12,910,013</u>	<u>\$ 741,055</u>	<u>\$ 4,309</u>	<u>\$ 43,030</u>	<u>\$ 1,226,431</u>	<u>\$ 540,146</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 126,668	\$ 90,083	\$ 50,965	\$ 121,935
Taxes receivable, net				
Grants receivable				
Other receivables		525		
Prepaid items				
Total Assets	\$ 126,668	\$ 90,608	\$ 50,965	\$ 121,935
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,030			
Deferred revenues				
Total Liabilities	1,030			
Fund Balances:				
Fund Balance	125,638	90,608	50,965	121,935
Total Fund Balances	125,638	90,608	50,965	121,935
Total Liabilities and Fund Balances	\$ 126,668	\$ 90,608	\$ 50,965	\$ 121,935

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
\$ 61,596	\$ 4,696	\$ 17,892	\$ 171,318	\$ 2,330,004	\$ 969
43				77,037	
<u>\$ 61,639</u>	<u>\$ 4,696</u>	<u>\$ 17,892</u>	<u>\$ 171,318</u>	<u>\$ 2,407,041</u>	<u>\$ 969</u>
\$	\$	\$	\$	\$	\$
			1,734	10,434	
			<u>1,734</u>	<u>10,434</u>	
<u>61,639</u>	<u>4,696</u>	<u>17,892</u>	<u>169,584</u>	<u>2,396,607</u>	<u>969</u>
<u>61,639</u>	<u>4,696</u>	<u>17,892</u>	<u>169,584</u>	<u>2,396,607</u>	<u>969</u>
<u>\$ 61,639</u>	<u>\$ 4,696</u>	<u>\$ 17,892</u>	<u>\$ 171,318</u>	<u>\$ 2,407,041</u>	<u>\$ 969</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 788,871	\$ 1,930,752	\$ 14,073	\$ 147,671
Taxes receivable, net				
Grants receivable				
Other receivables				
Prepaid items				
Total Assets	<u>\$ 788,871</u>	<u>\$ 1,930,752</u>	<u>\$ 14,073</u>	<u>\$ 147,671</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	9,206	4,589		
Deferred revenues				
Total Liabilities	<u>9,206</u>	<u>4,589</u>		
Fund Balances:				
Fund Balance	<u>779,665</u>	<u>1,926,163</u>	<u>14,073</u>	<u>147,671</u>
Total Fund Balances	<u>779,665</u>	<u>1,926,163</u>	<u>14,073</u>	<u>147,671</u>
Total Liabilities and Fund Balances	<u>\$ 788,871</u>	<u>\$ 1,930,752</u>	<u>\$ 14,073</u>	<u>\$ 147,671</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	\$ 13,507	\$ (71,558)	\$ 5,473	\$ 239,136	\$ 16,931
	13,613				
<u>\$ 434,309</u>	<u>\$ 27,120</u>	<u>\$ (71,558)</u>	<u>\$ 5,473</u>	<u>\$ 239,136</u>	<u>\$ 16,931</u>
\$	\$	\$ 204,449	\$	\$	\$ 848
		<u>204,449</u>			<u>848</u>
<u>434,309</u>	<u>27,120</u>	<u>(276,007)</u>	<u>5,473</u>	<u>239,136</u>	<u>16,083</u>
<u>434,309</u>	<u>27,120</u>	<u>(276,007)</u>	<u>5,473</u>	<u>239,136</u>	<u>16,083</u>
<u>\$ 434,309</u>	<u>\$ 27,120</u>	<u>\$ (71,558)</u>	<u>\$ 5,473</u>	<u>\$ 239,136</u>	<u>\$ 16,931</u>

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 150,255	\$ 286,642	\$ 852,945	\$ 1,650,557
Taxes receivable, net				
Grants receivable	21,629	193,187		
Other receivables				
Prepaid items				
Total Assets	\$ 171,884	\$ 479,829	\$ 852,945	\$ 1,650,557
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	19,166	375,640	22,205	250,095
Deferred revenues				
Total Liabilities	19,166	375,640	22,205	250,095
Fund Balances:				
Fund Balance	152,718	104,189	830,740	1,400,462
Total Fund Balances	152,718	104,189	830,740	1,400,462
Total Liabilities and Fund Balances	\$ 171,884	\$ 479,829	\$ 852,945	\$ 1,650,557

Capital Projects Funds

Justice Center Project Fund	2015 Mobility Bonds	TOTALS
\$	\$ 1,598,693	\$ 65,848,398
		981,520
		251,679
		160,170
		8,049
<u>\$</u>	<u>\$ 1,598,693</u>	<u>\$ 67,249,816</u>
\$	\$ 413,030	\$ 487,474
	210,040	6,632,689
		981,520
<u></u>	<u>623,070</u>	<u>8,101,683</u>
	975,623	59,148,133
<u></u>	<u>975,623</u>	<u>59,148,133</u>
<u>\$</u>	<u>\$ 1,598,693</u>	<u>\$ 67,249,816</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 17,826,976
Taxes, sales	4,521,595			
Fees and fines				4,969,798
Intergovernmental		656,816	256,578	119,703
Earnings on investments	66,269	18,339	36,253	79,376
Miscellaneous			15,605	91,920
Total Revenues	4,587,864	675,155	308,436	23,087,773
Expenditures				
Current:				
General administration	2,574,569			
Financial administration				
Administration of justice			10,819,356	
Construction and maintenance				16,701,462
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay		886,130	359,067	2,090,430
Total Expenditures	2,574,569	886,130	11,178,423	18,791,892
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,013,295	(210,975)	(10,869,987)	4,295,881
Other Financing Sources (Uses)				
Transfers in			13,373,064	
Transfers (out)				
Total Other Financing Sources (Uses)			13,373,064	
Net change in fund balances	2,013,295	(210,975)	2,503,077	4,295,881
Fund Balances, Beginning	13,970,174	4,168,378	504,336	8,385,671
Fund Balances, Ending	\$ 15,983,469	\$ 3,957,403	\$ 3,007,413	\$ 12,681,552

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>
\$ 11,434,715	\$	\$	\$	\$	\$
37,830				282,720	39,535
	62,635				25,515
54,273	3,151	19	169	5,074	2,477
95,440			26,144		
<u>11,622,258</u>	<u>65,786</u>	<u>19</u>	<u>26,313</u>	<u>287,794</u>	<u>67,527</u>
				277,312	
6,162,630			40,718		107,773
<u>1,580,467</u>					<u>16,550</u>
<u>7,743,097</u>			<u>40,718</u>	<u>277,312</u>	<u>124,323</u>
3,879,161	65,786	19	(14,405)	10,482	(56,796)
3,879,161	65,786	19	(14,405)	10,482	(56,796)
7,296,120	675,269	4,290	54,525	1,188,952	596,942
<u>\$ 11,175,281</u>	<u>\$ 741,055</u>	<u>\$ 4,309</u>	<u>\$ 40,120</u>	<u>\$ 1,199,434</u>	<u>\$ 540,146</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		4,964		
Intergovernmental				
Earnings on investments	537	375	217	
Miscellaneous	52,405		221	18,877
Total Revenues	52,942	5,339	438	18,877
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				679
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	44,024			
Capital Outlay				
Total Expenditures	44,024			679
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	8,918	5,339	438	18,198
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	8,918	5,339	438	18,198
Fund Balances, Beginning	116,720	85,269	50,527	103,737
Fund Balances, Ending	\$ 125,638	\$ 90,608	\$ 50,965	\$ 121,935

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
\$	\$	\$	\$	\$	\$
11,236				746,440	
2,086					
8,448	15	76	831		1,196
<u>21,770</u>	<u>2,725</u>	<u>76</u>	<u>831</u>	<u>746,440</u>	<u>1,196</u>
				655,707	
23,941			50,861		2,200
<u>23,941</u>			<u>50,861</u>	<u>13,370</u>	<u>2,200</u>
(2,171)	2,740	76	(50,030)	77,363	(1,004)
<u>(2,171)</u>	<u>2,740</u>	<u>76</u>	<u>(50,030)</u>	<u>77,363</u>	<u>(1,004)</u>
63,810	1,956	17,816	219,614	2,319,244	1,973
<u>\$ 61,639</u>	<u>\$ 4,696</u>	<u>\$ 17,892</u>	<u>\$ 169,584</u>	<u>\$ 2,396,607</u>	<u>\$ 969</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Ten Months Ended July 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			999	
Intergovernmental		91,428		52,688
Earnings on investments	3,736	7,845		565
Miscellaneous	262,693	459,973		
Total Revenues	<u>266,429</u>	<u>559,246</u>	<u>999</u>	<u>53,253</u>
Expenditures				
Current:				
General administration	510,940			
Financial administration				
Administration of justice		41,108		3,952
Construction and maintenance				
Health and welfare				
Public safety		258,166		12,420
Libraries and education				
Capital Outlay	<u>23,257</u>	<u>103,926</u>		
Total Expenditures	<u>534,197</u>	<u>403,200</u>		<u>16,372</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(267,768)	156,046	999	36,881
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(267,768)	156,046	999	36,881
Fund Balances, Beginning	<u>1,047,433</u>	<u>1,770,117</u>	<u>13,074</u>	<u>110,790</u>
Fund Balances, Ending	<u>\$ 779,665</u>	<u>\$ 1,926,163</u>	<u>\$ 14,073</u>	<u>\$ 147,671</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	7,950	1,525,897		239,232	95,051
	254		71	1,000	190
	111	173	5,402		
<u>434,309</u>	<u>8,315</u>	<u>1,526,070</u>	<u>5,473</u>	<u>240,232</u>	<u>95,241</u>
				1,096	
	97,272	1,802,077			79,158
	<u>97,272</u>	<u>1,802,077</u>		<u>1,096</u>	<u>79,158</u>
434,309	(88,957)	(276,007)	5,473	239,136	16,083
434,309	(88,957)	(276,007)	5,473	239,136	16,083
	116,077				
<u>\$ 434,309</u>	<u>\$ 27,120</u>	<u>\$ (276,007)</u>	<u>\$ 5,473</u>	<u>\$ 239,136</u>	<u>\$ 16,083</u>

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			511,566	1,706,949
Intergovernmental	346,759	2,157,788		3,997,849
Earnings on investments				11,505
Miscellaneous			8,000	8,319
Total Revenues	<u>346,759</u>	<u>2,157,788</u>	<u>519,566</u>	<u>5,724,622</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	194,041	2,053,599	422,558	4,324,160
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>194,041</u>	<u>2,053,599</u>	<u>422,558</u>	<u>4,324,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	152,718	104,189	97,008	1,400,462
Other Financing Sources (Uses)				
Transfers in				59,431
Transfers (out)				(59,431)
Total Other Financing Sources (Uses)				
Net change in fund balances	152,718	104,189	97,008	1,400,462
Fund Balances, Beginning			733,732	
Fund Balances, Ending	<u>\$ 152,718</u>	<u>\$ 104,189</u>	<u>\$ 830,740</u>	<u>\$ 1,400,462</u>

Capital Projects Funds

Justice Center Project Fund	2015 Mobility Bonds	TOTALS
\$	\$	\$ 29,261,691
		4,521,595
		8,312,037
	1,501,292	11,573,576
19	27,048	320,880
		1,056,456
<u>19</u>	<u>1,528,340</u>	<u>55,046,235</u>
		3,741,216
		2,200
		18,212,663
27,664	255,741	23,147,497
		1,940,067
		457,517
		44,024
	12,328,077	17,401,274
<u>27,664</u>	<u>12,583,818</u>	<u>64,946,458</u>
(27,645)	(11,055,478)	(9,900,223)
		13,432,495
		(59,431)
		13,373,064
(27,645)	(11,055,478)	3,472,841
27,645	12,031,101	55,675,292
<u>\$</u>	<u>\$ 975,623</u>	<u>\$ 59,148,133</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 Ten Months Ended July 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	\$ 17,826,976	\$ 166,406	100.9%
Fees and fines	6,075,000	6,075,000	4,969,798	(1,105,202)	81.8%
Intergovernmental	250,000	250,000	119,703	(130,297)	47.9%
Earnings on investments	35,000	35,000	79,376	44,376	226.8%
Miscellaneous	345,000	345,000	91,920	(253,080)	26.6%
Total Revenues	24,365,570	24,365,570	23,087,773	(1,277,797)	94.8%
Expenditures					
Current:					
Construction and maintenance	23,549,221	23,290,963	16,198,860	7,092,103	69.5%
Capital Outlay	926,480	972,988	773,297	199,691	79.5%
Total Expenditures	24,475,701	24,263,951	16,972,157	7,291,794	69.9%
Net change in fund balances- budgetary basis	(110,131)	101,619	6,115,616	6,013,997	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,819,735)		
Fund balances, Beginning	8,385,671	8,385,671	8,385,671		
Fund balances, Ending	\$ 8,275,540	\$ 8,487,290	\$ 12,681,552	\$ 6,013,997	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 23,087,773	\$	\$ 23,087,773
Expenditures	16,972,157	1,819,735	18,791,892
Net Changes in Fund Balances	6,115,616	(1,819,735)	4,295,881
Fund balances, Beginning			8,385,671
Fund balances, Ending			\$ 12,681,552

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

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 11,435,816	\$ 11,435,816	\$ 11,434,715	\$ (1,101)	100.0%
Fees and fines	25,000	25,000	37,830	12,830	151.3%
Earnings on investments	20,000	20,000	54,273	34,273	271.4%
Miscellaneous	65,000	65,000	95,440	30,440	146.8%
Total Revenues	<u>11,545,816</u>	<u>11,545,816</u>	<u>11,622,258</u>	<u>76,442</u>	<u>100.7%</u>
Expenditures					
Current:					
Construction and maintenance	8,509,401	8,487,236	5,937,106	2,550,130	70.0%
Capital Outlay	<u>952,600</u>	<u>1,212,765</u>	<u>1,212,264</u>	<u>501</u>	<u>100.0%</u>
Total Expenditures	<u>9,462,001</u>	<u>9,700,001</u>	<u>7,149,371</u>	<u>2,550,631</u>	<u>73.7%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,083,815</u>	<u>1,845,815</u>	<u>4,472,887</u>	<u>2,627,073</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(1,151,391)</u>	<u>(121,391)</u>		<u>(121,391)</u>	
Total Other Financing Sources (Uses)	<u>(1,151,391)</u>	<u>(121,391)</u>		<u>(121,391)</u>	
Net change in fund balances- budgetary basis	932,424	1,724,424	4,472,887	2,505,682	
Net adjustment to reflect operations in accordance with GAAP (a)			(593,725)		
Fund balances, Beginning	<u>7,296,120</u>	<u>7,296,120</u>	<u>7,296,120</u>		
Fund balances, Ending	<u>\$ 8,228,544</u>	<u>\$ 9,020,544</u>	<u>\$ 11,175,282</u>	<u>\$ 2,505,682</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	\$ 11,622,258	\$	\$ 11,622,258
Expenditures	<u>7,149,371</u>	<u>593,725</u>	<u>7,743,096</u>
Net Changes in Fund Balances	4,472,887	(593,725)	3,879,162
Fund balances, Beginning			<u>7,296,120</u>
Fund balances, Ending			<u>\$ 11,175,282</u>

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

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 33,233,568	\$ 33,233,568	\$ 33,424,947	\$ 191,379	100.6%
Earnings on investments	30,000	30,000	51,051	21,051	170.2%
Total Revenues	<u>33,263,568</u>	<u>33,263,568</u>	<u>33,475,997</u>	<u>212,429</u>	<u>100.6%</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	7,895,554	7,687,410	50.7%
Debt issuance costs			563,745	(563,745)	
Total Expenditures	<u>34,437,964</u>	<u>34,437,964</u>	<u>26,939,299</u>	<u>7,498,665</u>	<u>78.2%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,174,396)</u>	<u>(1,174,396)</u>	<u>6,536,699</u>	<u>7,711,095</u>	
Other Financing Sources (Uses)					
Issuance of Bonds			88,859,791	88,859,791	
Payment to refunded bond escrow agent			(89,544,194)	(89,544,194)	
Total Other Financing Sources (Uses)			<u>(684,403)</u>	<u>(684,403)</u>	
Net change in fund balances- budgetary basis	<u>(1,174,396)</u>	<u>(1,174,396)</u>	<u>5,852,296</u>	<u>7,026,692</u>	
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>\$ 8,631,798</u>	<u>\$ 7,026,692</u>	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,684,504	\$ 2,502,995	\$ 4,187,499
Due from other funds	4,450,234	668,444	5,118,678
Total Current Assets	<u>6,134,738</u>	<u>3,171,439</u>	<u>9,306,177</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	594,325		594,325
Total Capital Assets	<u>594,325</u>		<u>594,325</u>
Total Assets	<u>6,729,063</u>	<u>3,171,439</u>	<u>9,900,502</u>
Liabilities			
Benefits payable	2,970,451	3,475,912	6,446,363
Retainage payable		39,121	39,121
Due to other funds		31,516	31,516
Total Liabilities	<u>2,970,451</u>	<u>3,546,549</u>	<u>6,517,000</u>
Net Position (Deficit)			
Invested in capital assets, net of related debt	594,325		594,325
Unrestricted	3,164,287	(375,110)	2,789,177
Total Net Position (Deficit)	<u>\$ 3,758,612</u>	<u>\$ (375,110)</u>	<u>\$ 3,383,502</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Ten Months Ended July 31, 2016

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 34,199,277	\$ 4,705,663	\$ 38,904,940
Total Operating Revenues	<u>34,199,277</u>	<u>4,705,663</u>	<u>38,904,940</u>
Operating Expenses			
Current operations - general administration	1,351,504	997,547	2,349,051
Capital outlay- interim	61,207		61,207
Benefits provided	28,881,136	2,583,842	31,464,978
Total Operating Expenses	<u>30,293,847</u>	<u>3,581,389</u>	<u>33,875,236</u>
Operating (Loss)	3,905,430	1,124,274	5,029,704
Non-Operating Revenues			
Earnings on investments	8,784		8,784
Total Non-Operating Revenues	<u>8,784</u>		<u>8,784</u>
Change in Net Position	3,914,214	1,124,274	5,038,488
Net Position (Deficit)-Beginning	<u>(155,602)</u>	<u>(1,499,384)</u>	<u>(1,654,986)</u>
Net Position (Deficit)-Ending	<u><u>\$ 3,758,612</u></u>	<u><u>\$ (375,110)</u></u>	<u><u>\$ 3,383,502</u></u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Charges for services	\$ 29,482,842	\$ 3,870,326	\$ 33,353,168
Payment of benefits	(28,881,136)	(2,583,842)	(31,464,978)
Payment of general administration expenses	(1,382,619)	(958,426)	(2,341,045)
Net Cash Provided (Used) by Operating Activities	<u>(780,913)</u>	<u>328,058</u>	<u>(452,855)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	8,784		8,784
Net Cash Provided by Investing Activities	<u>8,784</u>		<u>8,784</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(14,939)		(14,939)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(14,939)</u>		<u>(14,939)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(787,068)	328,058	(459,010)
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>\$ 1,684,504</u>	<u>\$ 2,502,995</u>	<u>\$ 4,187,499</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 3,905,430	\$ 1,124,274	\$ 5,029,704
Adjustments to operations:			
Depreciation	30,092		30,092
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		39,121	39,121
(Increase) Decrease in due from other funds	(5,049,457)	(848,042)	(5,897,499)
Total adjustments	<u>(4,686,343)</u>	<u>(796,216)</u>	<u>(5,482,559)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (780,913)</u>	<u>\$ 328,058</u>	<u>\$ (452,855)</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					Ten Months Ended
2011	2012	2013	2014	2015	7/31/2016
\$ 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)	
					696,774,982
<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>\$ 696,774,982</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>\$ 696,774,982</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					Ten Months
2011	2012	2013	2014	2015	Ended 7/31/2016
\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 45,451,462
9,441,048	8,344,714	8,849,251	9,809,215	9,923,190	8,072,987
84,507,797	88,819,892	94,210,925	96,510,853	97,317,659	75,722,949
45,632,055	46,468,925	50,078,091	57,430,317	80,574,657	33,275,813
30,104,991	30,677,345	34,630,163	34,976,018	36,721,273	28,614,114
1,177,426	1,118,341	1,067,104	1,152,222	1,150,926	824,394
55,315,591	54,954,201	55,866,404	58,412,120	63,537,941	44,886,069
2,917,574	2,578,555	2,069,935	3,379,366	4,133,419	3,452,408
14,800,838	15,708,114	16,156,200	17,170,818	17,638,589	13,572,983
14,887,908	15,037,346	15,536,759	14,836,824	14,108,075	9,211,791
					28,564,056
					(5,090,909)
<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>\$ 286,558,117</u>
\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 6,840,783
3,988,371	4,695,710	5,762,439	6,497,643	7,541,956	7,354,770
7,222,932	7,522,930	8,918,247	8,400,556	8,485,619	7,037,303
6,679,429	7,466,798	7,562,523	6,759,102	7,078,136	4,788,009
6,396,645	6,138,679	7,047,993	7,371,859	7,762,002	6,371,520
5,621,993	5,642,978	6,140,083	7,125,686	7,721,948	7,257,516
141,893	183,406	175,619	193,631	188,437	594,784
246,699	269,015	279,570	276,634	280,973	841,431
5,257,804	4,167,626	3,597,784	3,626,019	3,849,997	3,209,897
7,719,264	6,821,433	8,311,676	10,213,349	10,292,737	11,203,145
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	7,240,329
		1,000	200	350	
8,623,225	6,252,054	4,758,606	3,932,646	4,427,337	3,051,395
157,468	104,002	86,260	100,286	346,283	52,007
174,204	438,841	64,483	69,806	104,658	39,689
		2,052,920	3,500,000		
	27,234				
25,214,312	23,872,205	28,068,322	32,683,107	32,920,374	1,518,107
		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>\$ 67,640,676</u>

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

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

Fiscal Year					
2011	2012	2013	2014	2015	Ten Months Ended 7/31/2016
<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>\$ (217,503,955)</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>\$ (217,503,955)</u></u>
\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,476,175
	1,099,103	2,956,560	4,214,553	5,789,362	4,521,595
2,925,202	2,584,776	963,652	880,712	904,359	1,423,034
<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>5,123,746</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>281,544,550</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>\$ 281,544,550</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>\$ 64,040,595</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>\$ 64,040,595</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					Ten Months Ended
2011	2012	2013	2014	2015	7/31/2016
\$	\$	\$	\$	\$	\$
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>83,122,162</u>
					<u>\$ 83,122,162</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)	
					169,617,965
<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>\$ 169,617,965</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	<u>216,346,901</u>	<u>243,359,126</u>	<u>272,965,912</u>	<u>273,936,675</u>
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	<u>219,544,669</u>	<u>304,984,604</u>	<u>350,110,928</u>	<u>342,679,386</u>
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)	<u>157,552,984</u>	<u></u>	<u>124,869,150</u>	<u>(1,649,853)</u>
Net Change in Fund Balances	<u>\$ 154,355,216</u>	<u>\$ (61,625,478)</u>	<u>\$ 47,724,134</u>	<u>\$ (70,392,564)</u>
Debt service as a percentage of noncapital expenditures	7.25%	9.03%	8.26%	10.07%

Fiscal Year					Ten Months Ended 7/31/2016
2011	2012	2013	2014	2015	
\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,476,175
	1,099,103	2,956,559	4,214,553	5,789,362	4,521,595
37,371,124	39,598,440	44,177,263	45,106,533	47,803,283	40,039,068
36,971,987	29,377,233	42,565,592	36,899,095	39,904,787	26,392,930
2,798,039	2,451,577	930,273	848,534	878,980	1,414,252
6,635,261	7,175,498	5,988,682	8,243,270	7,545,715	6,580,104
<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>349,424,124</u>
42,352,337	35,704,861	35,700,575	41,478,910	44,698,720	46,391,541
7,176,186	7,221,313	7,180,608	7,891,034	8,369,921	7,966,577
71,839,346	75,286,042	75,903,798	77,242,153	81,411,531	71,592,357
29,542,425	28,214,027	27,403,230	35,374,943	59,785,401	25,180,765
22,067,744	27,835,260	30,447,359	30,267,231	32,436,431	26,982,130
986,392	960,392	883,324	944,039	973,026	762,406
44,156,502	45,463,593	44,916,198	46,688,895	53,652,220	42,282,868
2,263,590	1,957,044	1,979,888	2,411,558	3,051,927	2,704,778
12,176,637	13,012,700	13,034,164	13,613,875	14,460,419	12,186,377
88,927,796	44,845,672	57,508,193	40,964,586	28,911,628	51,703,332
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	7,895,554
249,266	541,944	3,650	234,472	1,207,260	1,316,238
<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>315,444,923</u>
(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	33,979,201
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>\$ 148,351,277</u>
10.78%	10.89%	12.00%	11.15%	9.40%	10.00%