

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2016



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
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COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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March xx, 2017

To the Honorable District Judges, Members of the Commissioners Court, and Citizens of Fort Bend County (the "County"), Texas:

According to Section 114.025 of the Local Government Code of the State of Texas, the County Auditor is required to submit an annual report to the Commissioners Court and District Judges of the County. This report is published to fulfill that requirement for the fiscal year ended September 30, 2016.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Whitley Penn, LLP has issued an unmodified ("clean") opinion on Fort Bend County's financial statements for the year ended September 30, 2016. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis ("MD&A") immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Fort Bend County is located in the Houston metropolitan area of southeast Texas. It encompasses a total of 875.0 square miles (562,560 acres). The terrain varies from level to gently rolling with elevations from 46 to 127 feet above sea level, with an average elevation of 85 feet. US 59 traverses the center of the County from northeast to southwest, while US 90A crosses from east to west. State Highways (SH) 6, 36 and 99 provide important north-south routes. Neighboring counties are Austin, Brazoria, Harris, Waller and Wharton.

Fort Bend County has approximately 11 square miles of surface water in rivers, creeks and small lakes. The County is drained by the Brazos and San Bernard Rivers as well as Oyster Creek. The Brazos River formed a broad alluvial valley, up to ten miles wide in places. The resulting fertile soils have been a major contributing factor to the agricultural industry in the County. The three permanently floatable

waterways in Fort Bend County are the Brazos River, the San Bernard River (south of Farm to Market Road 442), and Oyster Creek (south of State Highway 6). The section of the San Bernard River south of Interstate Highway 10 is a seasonally floatable waterway, shared on the west with adjacent counties. Soils vary from the rich alluvial soils in the Brazos River Valley to sandy loam and clay on the prairies. Native trees include pecan, oak, ash and cottonwood, with some old bottomland forests remaining along waterways.

The Commissioners Court, which is composed of the County Judge and four County Commissioners, is the governing body of the County. It has certain powers granted to it by the state legislature. Its duties include the approval of the budget, determination of the tax rates, approval of contracts, calling of elections, issuance of bonds, appointment of certain county officials, and the oversight responsibility of all the funds included in this report.

The County provides a full range of services to the citizens of the area. Among these services are public safety (sheriff, jail facilities, constables and fire marshal), road and bridge maintenance, drainage and flood control, health and welfare (ambulance paramedics, health and sanitation, indigent care, animal control, landfill, etc.), a ten-branch library system, county/district judicial systems, and other state-supported programs. In accordance with standards established by the Governmental Accounting Standards Board (“GASB”), the County reports all funds for which the County, as the primary government, is financially accountable. The Fort Bend County Drainage District, Fort Bend Flood Control Water Supply Corporation (“FBFCWSC”), Fort Bend County Assistance Districts (“CADs”), Fort Bend County Toll Road Authority, Fort Bend Grand Parkway Toll Road Authority, Fort Bend County Surface Water Supply Corporation, Fort Bend County Housing Finance Corporation, and Fort Bend County Industrial Development Corporation are considered to meet the criteria of component units. The Toll Road Authorities, Surface Water Supply Corporation, Housing Finance Corporation, and Industrial Development Corporation have been included in the report as discretely presented component units. The Drainage District, the FBFCWSC, and the CADs have been included in the combining statements in other supplementary information, as they are reported as blended component units.

Additional information about the County is available on the Fort Bend County website: <http://www.fortbendcountytexas.gov/>.

Local Economy

Fort Bend County continues to experience an upturn in the local economy for fiscal year 2016. This is evident by the increases in new home sales, labor force, and employment rate. The demand for services regarding the governmental functions performed by the County is still on the rise. The Commissioners Court remains conservative in its approach to the allocation of resources to serve the County’s needs to ensure that Fort Bend County is prepared as the local economy improves. This ongoing conservative approach will allow the County to meet the service demands of the residents in Fort Bend County.

Long-Term Financial Planning and Relevant Financial Policies

Budget

The County adopts a one-year budget through its fully coordinated financial planning process. The budget implements strategies, both financial and operational, identified through the strategic and long-range planning process to meet existing challenges and to effectively plan for future needs. The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided the citizens of Fort Bend County based on the established budget policy. Decisions are not based solely on current conditions but on the long-term welfare of the community. The budget is

developed and resources allocated based on the vision, mission, and goals of the County.

Long-Term Comprehensive Plan

The County's Long-Term Comprehensive Plan outlines goals to be accomplished by the County through its various departments. Many of the specific goals have been met, but since all are long-term, many are still in the future. The County's departments are working hard to realize these goals on a continuing basis. We intend to achieve all the goals and objectives in the plan over time. These goals are as follows:

- Assure that the County is a safe and attractive place to live, work and play.
- Utilize state-of-the-art equipment and methods appropriately in the provision and timely delivery of authorized and allowed services.
- Provide the necessary support for mobility and transportation needs in the County.
- Promote a favorable environment for retaining and expanding existing businesses while attracting a wide variety of new businesses to provide employment opportunities.
- Support environmental concerns for preservation of natural and historic resources balanced with sensitivity to the needs of development and recreation.
- Encourage cultural development and ethnic diversity.
- Develop a quality, consumer sensitive, holistic approach to health and human services that keeps pace with the County's growth.
- Actively seek to increase and coordinate volunteerism and active citizen participation that strives for the good of the County as a whole.
- Work cooperatively with other governmental entities to complement their efforts.
- Operate the County government in the most fiscally responsible manner.
- Reorganize and consolidate departments under the direction of competent, trained senior managers who report to Commissioners Court.
- Regularly consider the decisions on behalf of the County with respect to the goals set forth in the plan. Review, update, and amend the plan on an annual basis.

Capital Improvement Program

The County maintains a multi-year Capital Projects Plan that includes two primary elements: facilities construction or remodeling and mobility projects. Mobility projects include all road projects fully or partially funded by the County and encompass county, municipal, and state roads..

Under the facilities construction plan for projects to be funded from the annual operating budget, all requested and anticipated construction projects are documented with annual costs of new personnel, furnishings, utilities, and other operating costs attached. Annually, the Commissioners Court selects projects from this list to be accomplished during the current fiscal year and determines the capital outlay associated with those projects. These capital costs are budgeted within Capital Outlay and moved to individual project budgets within the parent fund as the projects develop, and current year operating costs are budgeted in the applicable departmental budget.

The Commissioners Court presented a referendum to the voters in November 2015 to construct a judicial administration building, parking garage adjacent to the justice center, medical examiner's office, Sheriff's Office administration building, county-wide parks improvements, parks land acquisitions, Emergency Medical Services facility improvements, fairgrounds facilities, 5th Street community center expansion, Houston Community College Sienna campus acquisition, Missouri City branch library expansion/renovation, Sheriff's Office Katy area sub-station, and a new branch library west of Katy . The referendum was presented for a total of \$93.4 million and each proposition was passed by the voters as follows: Proposition 1 (parks and community centers) – 68.99%; proposition 2 (fairgrounds buildings, parking and improvements) – 60.82%; proposition 3 (library facilities) – 69.92%; and proposition 4

(justice and public safety facilities) – 59.62%. These projects will be funded from the authorized referendum with a phased plan to meet the needs of the governmental functions.

Mobility Projects involve projects accomplished in cooperation with other entities, including the Texas Department of Transportation and other entities within Fort Bend County. The County's portion of these projects is being funded by bond authorizations approved in fiscal years 2007 and 2013. The County will issued the remaining \$41 million of the 2007 authorization in May 2015 and plans to issue \$60 million of the 2013 authorization in May 2016. The County has issued a total of \$242 million in unlimited tax road bonds since fiscal year 2001. Individual projects have been completed at a total cost of approximately \$256.6 million with the aid of additional resources from other entities. The 2013 mobility bond authorization for \$184.9 million was approved by the voters in November 2013 by 73.26%. The remaining projects will be completed over the next six years.

The Fort Bend County Toll Road Authority and the County began phase one of the Westpark Tollway extension in February 2016. The Authority issued \$64.4 million in first lien revenue bonds for the tolled lanes of phase one and preliminary construction of phase two. The County will fund and finance the non-tolled lanes for phase one and phase two for an estimated amount of \$58.6 million from sources other than the general property tax levy.

Debt Policy

The purpose of Fort Bend County's Debt Policy is to establish guidelines for the utilization of debt instruments issued by the County whether payable from County taxes or payable from certain revenues of the County. Debt instruments may include general obligation tax bonds, revenue bonds, subordinate-lien bonds, commercial paper, variable rate demand notes, variable rate auction notes, bond anticipation notes, revenue anticipation notes, tax anticipation notes and capitalized leases, as well as combinations of the foregoing. These debt instruments shall only be used to fund the lease, purchase or construction costs of capital assets; to fund infrastructure improvements and additions; to refund or defease existing debt; to fund capitalized interest; to fund costs of issuance; or to make deposits to reserve funds and other funds required or provided for in debt instruments. Debt instruments will not be used to fund operating expenses except in extreme circumstances for very short terms. This policy will apply to all debt issued by the County or any district or authority where the Commissioners Court acts as the governing body. It also may apply to those entities over which the Commissioners Court has oversight authority if the entity's governing body approves a recommendation of the Commissioners Court to adopt this policy. This debt policy does not apply to debt issued by the Housing Finance Corporation, Industrial Development Corporation, or similar agencies operating in Fort Bend County but are responsible to another entity.

The County will ensure all uses of debt instruments are in compliance with all statutory requirements, and in accordance with the guidelines contained herein, outstanding ordinances, insurance covenants, and existing agreements. Further, the County will ensure that the utilization of any debt instrument provides the most prudent and cost-effective funding possible, taking all material matters into account.

Major Initiatives

Mobility remains one of the top priorities as the County continues to grow and develop. With the major roadways already heavily congested, mobility has been, and continues to be, a primary concern. Continued residential and commercial expansion has increased the use of County roads. Right-of-way acquisitions for future roads have required more focus on future planning to prevent project delays. Completed road projects have proven to be effective in reducing congestion and enhancing safety within the County. As noted above in "Capital Improvement Programs" on pages iii-iv, the County is continuing

with its mobility project initiatives as well as the extension of the Westpark Tollway in cooperation with the Fort Bend County Toll Road Authority.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fort Bend County, Texas, for its Comprehensive Annual Financial Report (“CAFR”) for the year ended September 30, 2015. This was the thirtieth consecutive year that the County has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated September 30, 2015. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document must be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report could not be achieved without the efficient and dedicated services of the staff of the County Auditor's Office and Whitley Penn, LLP, our independent auditor.

Respectfully submitted,



Robert E. Sturdivant, CPA
County Auditor
Fort Bend County, Texas

FORT BEND COUNTY MISSION STATEMENT

Fort Bend County strives to be the most family friendly community in Texas by providing a high quality, enriching and safe environment. Each department and elective office provides fast, friendly service to its customers and continually strives to be number one in efficiency and effectiveness. The Commissioners Court fulfills its leadership role by providing necessary resources to the offices and departments to accomplish their duties and goals, by establishing budgets, policies and procedures to make the most efficient uses of the resources and by actively pursuing quality businesses to locate in Fort Bend County.



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Fort Bend County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2015

Executive Director/CEO

FORT BEND COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2016

COMMISSIONERS COURT:

County Judge
Commissioner, Precinct #1
Commissioner, Precinct #2
Commissioner, Precinct #3
Commissioner, Precinct #4

Robert Hebert
Richard Morrison
Grady Prestage
Andy Meyers
James Patterson

OTHER COUNTY OFFICIALS:

Tax Collector
County Clerk
District Clerk
County Treasurer
County Auditor
County Sheriff
Purchasing Agent
Budget Officer

Patsy Shultz
Laura Richard
Annie Rebecca Elliot
Jeff Council
Ed Sturdivant
Troy Nehls
Gilbert Jalomo
Pamela Gubbels

DISTRICT COURTS:

Judge, 240th District Court
Judge, 268th District Court
Judge, 328th District Court
Judge, 387th District Court
Judge, 400th District Court
Judge, 434th District Court
Judge, 505th District Court
District Attorney

Chad Bridges
Brady Elliott
Ronald Pope
Brenda Mullinix
Maggie Perez-Jaramillo
James Shoemake
David Perwin
John Healey

COUNTY COURT-AT-LAW:

Judge, County Court-at-Law #1
Judge, County Court-at-Law #2
Judge, County Court-at-Law #3
Judge, County Court-at-Law #4
Judge, County Court-at-Law #5
County Attorney

Christopher Morales
Jeff McMeans
Susan Lowery
R.H. "Sandy" Bielstein
Toni Wallace
Roy Cordes, Jr.

JUSTICES OF THE PEACE:

Justice of the Peace, Precinct #1-1
Justice of the Peace, Precinct #1-2
Justice of the Peace, Precinct #2
Justice of the Peace, Precinct #3
Justice of the Peace, Precinct #4

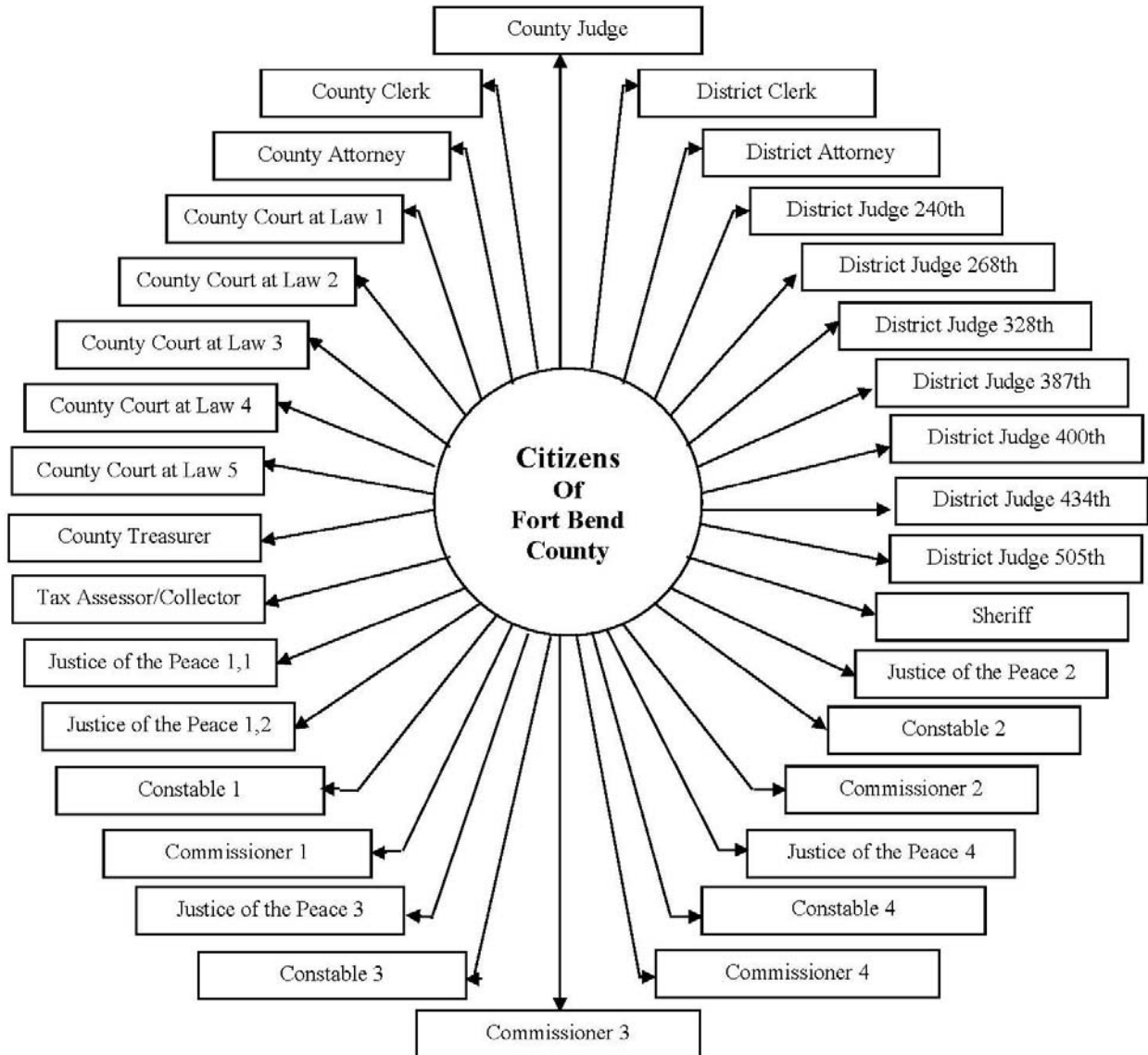
Gary Janssen
Mary Ward
Joel Clouser
Ken Cannata
Justin Joyce

CONSTABLES:

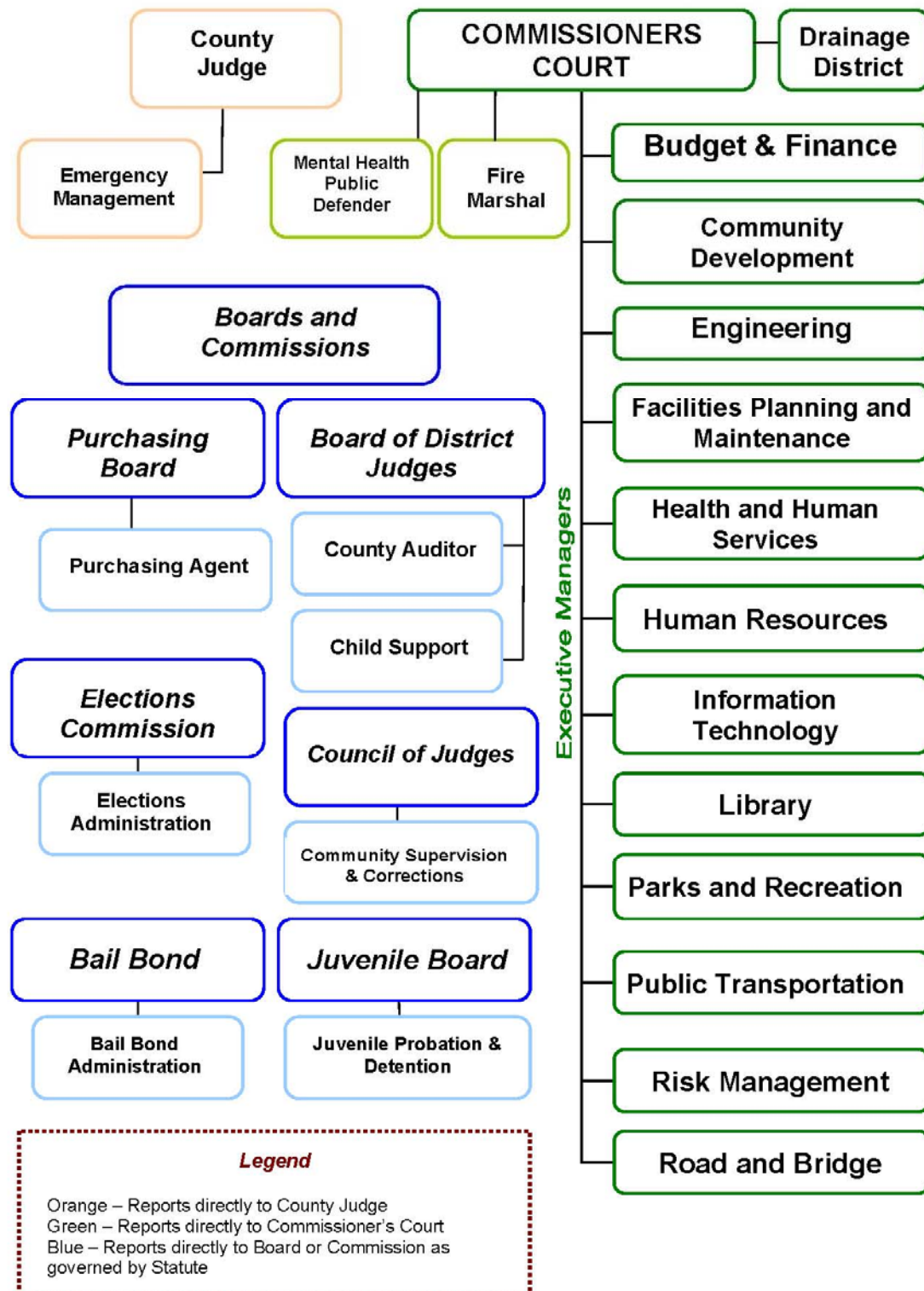
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4

Ramon Ramirez
Ruben Davis
Rob Cook
Trevor Nehls

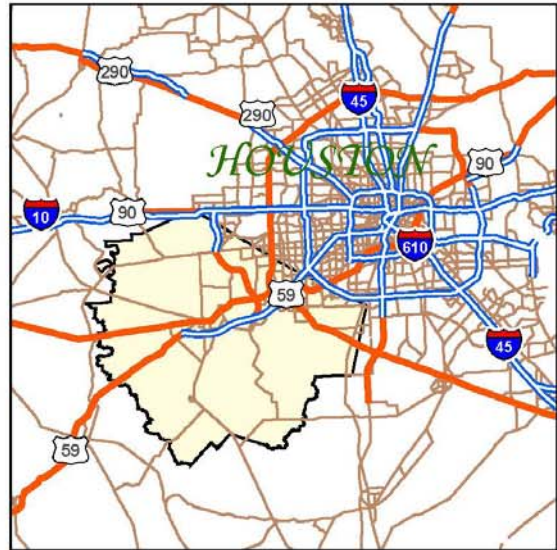
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF ELECTED OFFICIALS



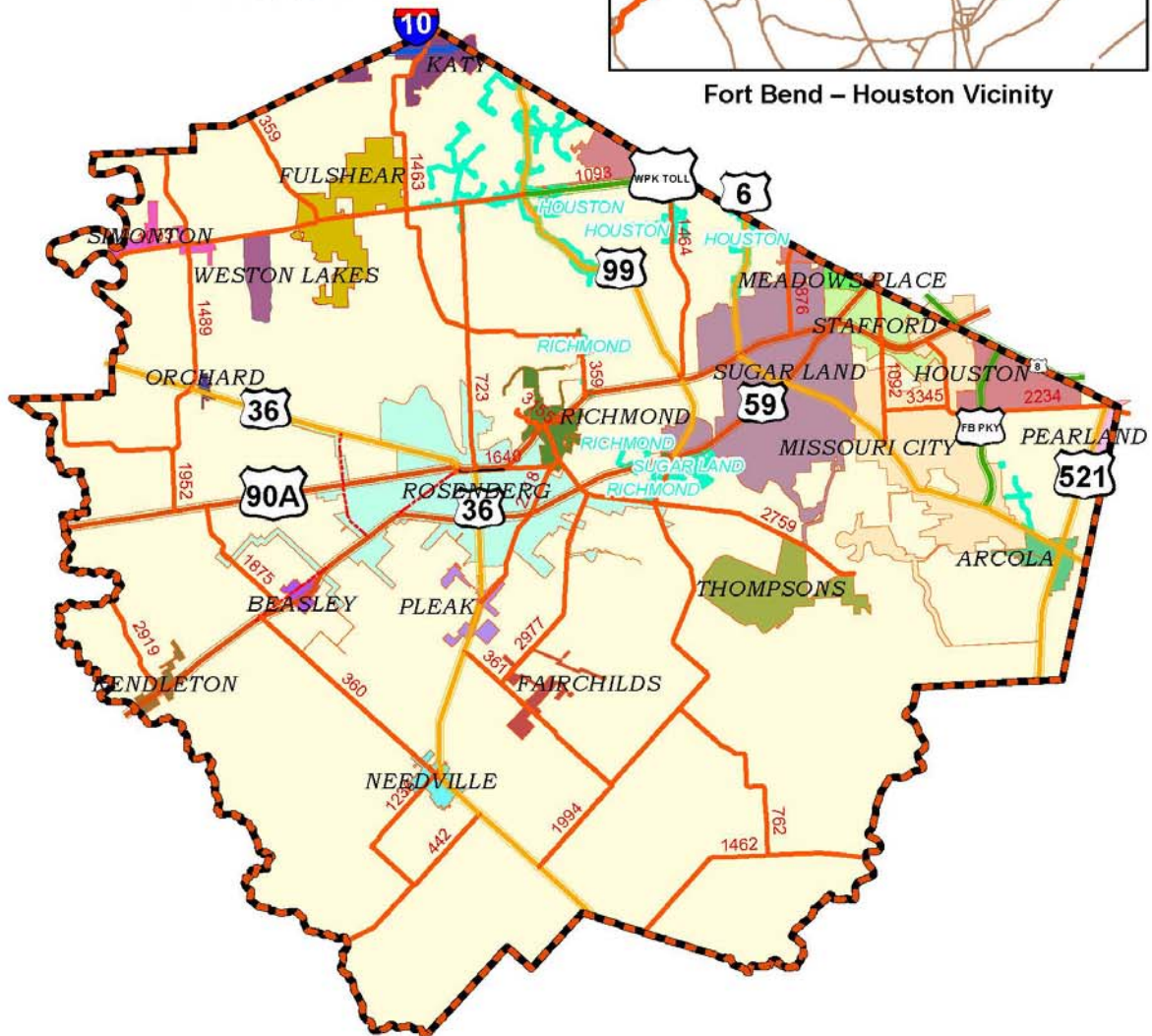
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF COUNTY DEPARTMENTS



Fort Bend County



Fort Bend – Houston Vicinity



Independent Auditors' Report

Independent Auditors' Report

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Fort Bend County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2016. The following narrative includes approximate values and percentages in the wording to summarize the schedules and financials in this report that include the exact values. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$1.2 billion ("net position"). Of this amount, \$466.3 million (unrestricted net position) may be used to meet the government's ongoing obligation to citizens and creditors.
- The County's total net position increased by \$99.5 million.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$188.9 million, an increase of \$84.5 million from the prior year.
- At the end of the current fiscal year approximately \$37.9 million is available for spending at the government's discretion in the General Fund (unassigned fund balance). This unassigned fund balance amounts to 14.2% of total General Fund expenditures.
- The County's total assets and deferred outflow of resources increased by \$279.4 million and total liabilities and deferred inflows of resources increased by \$179.9 million during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. As noted above this narrative includes approximate values and percentages in the wording to summarize the schedules and financials in this report that include the exact values. This report also contains other supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements present functions of the County that are principally supported by taxes (governmental activities). The governmental activities of the County include general administration, financial administration, administration of justice, construction and maintenance, health and welfare, cooperative services, public safety, parks and recreation, libraries and education, and interest on long-term debt.

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate entities for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The County's five discretely presented component units consist of the following:

- Fort Bend County Toll Road Authority
- Fort Bend Grand Parkway Toll Road Authority
- Fort Bend County Surface Water Supply Corporation
- Fort Bend County Housing Finance Corporation
- Fort Bend County Industrial Development Corporation

The government-wide financial statements can be found on pages 17 through 19 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 68 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the major governmental funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this comprehensive annual financial report.

The basic governmental fund financial statements can be found on pages 20 through 23 of this report.

Proprietary funds

The County uses internal service funds to report activities that provide services for the County's other programs and activities. The Employee Benefits Fund and Other Self-Funded Insurance Fund are the County's internal service funds. Their purpose is to provide for the accumulation of money for insurance and employee benefits used in County operations. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this comprehensive annual financial report.

The basic proprietary fund financial statements can be found on pages 24 through 26 of this report.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 27 of this report.

Combining component unit financial statements

The County's five discretely presented component units shown in aggregate on the face of the government-wide financial statements have individual information for each of the major discretely presented component units presented in the form of combining statements immediately following the fund financial statements of the primary government.

The combining component unit financial statements can be found on pages 29 through 31 of this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 32 through 64 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. The County adopts an annual appropriated budget for its General, Debt Service and certain special revenue funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 66 through 81 of this report.

Government-Wide Financial Analysis

The following table provides a summary of the County's net position at September 30, 2016 and 2015:

CONDENSED SCHEDULE OF NET POSITION

September 30, 2016 and 2015

	Primary Government Governmental Activities	
	2016	2015*
Current and other assets	\$ 281,703,650	\$ 181,965,423
Capital assets, net	1,734,291,246	1,595,573,148
Total Assets	2,015,994,896	1,777,538,571
Deferred outflows of resources	64,146,670	23,194,398
Long-term liabilities	807,687,216	639,298,197
Other liabilities	56,211,771	48,692,455
Total Liabilities	863,898,987	687,990,652
Deferred inflows of resources	4,233,692	264,230
Net Position:		
Net investment in capital assets	742,146,275	1,236,955,414
Restricted	3,576,115	1,852,069
Unrestricted	466,286,497	(126,329,396)
Total Net Position	\$ 1,212,008,887	\$ 1,112,478,087

*Net Position as of October 1, 2015 was increased by \$479.7 million due to the restatement of the carrying value of its capital assets. Restated prior year capital asset values have been presented in this schedule for comparative purposes. Refer to Note 17 for more detail about the restatement.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1.2 billion at the close of the most recent fiscal year.

The County's capital assets (e.g., land, buildings, vehicles, machinery and equipment, office furniture and equipment, infrastructure, and construction in progress), less any related debt used to acquire those assets that is still outstanding, total \$742.1 million. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the County's net position, \$3.6 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$466.3 million, may be used to meet the government's ongoing obligations to citizens and creditors.

The County's net position increased \$99.5 million from the prior year. This increase is primarily due to the following: increase in cash and investments of \$89.7 million due to the issuance of bonds for road and facilities projects; increase in due from component units of \$4.0 million due to an increase of accounts payable transactions at the end of September; increase in receivables of \$6.2 million; increase in

capital assets of \$138.7 million due to construction of new facilities and construction and contribution of new roads; an increase in OPEB liability of \$35.6 million; an increase of \$96.7 million in bonds payable and related premiums; and an increase in deferred revenue of \$2.9 million primarily due to reimbursement agreements with other jurisdictions to fund current debt service related to a specific project.

The following table provides a summary of the County's operations for the years ended September 30, 2016 and 2015:

SCHEDULE OF CHANGES IN NET POSITION

For the years ended September 30, 2016 and 2015

	Primary Government Governmental Activities	
	2016	2015**
Revenues		
Program revenues:		
Charges for services	\$ 51,970,902	\$ 47,638,105
Operating grants and contributions	38,115,985	36,841,200
Capital grants and contributions	126,855,630	32,984,374
General revenues:		
Property taxes	270,349,769	264,741,926
Sales taxes	6,958,956	5,789,362
Earnings on investments	1,761,994	904,359
Other	7,520,474	7,138,231
Total Revenues	503,533,710	396,037,557
Expenses		
General administration	61,923,654	49,953,700
Financial administration	10,668,228	9,923,190
Administration of justice	106,035,587	97,317,659
Construction and maintenance	78,151,431	80,574,657
Health and human services	43,153,506	36,721,273
Cooperative services	1,215,874	1,150,926
Public safety	64,704,958	63,537,941
Parks and recreation	4,545,562	4,133,419
Libraries and education	18,446,773	17,638,589
Interest on long-term debt	14,960,865	14,108,075
Total Expenses	403,806,438	375,059,429
Change in net position for the year	99,727,272	20,978,128
Net Position, Beginning - as originally presented	632,734,387	611,756,259
Change in capital assets **	479,743,700	479,743,700
Net Position, Ending	\$1,212,205,359	\$1,112,478,087

**During the fiscal year ended September 30, 2016, the County restated the carrying value of its capital assets. The restatement of prior year capital assets has increased the ending net position balance but the related activities have not been presented in this schedule. See Note 17 for more information on the restatement.

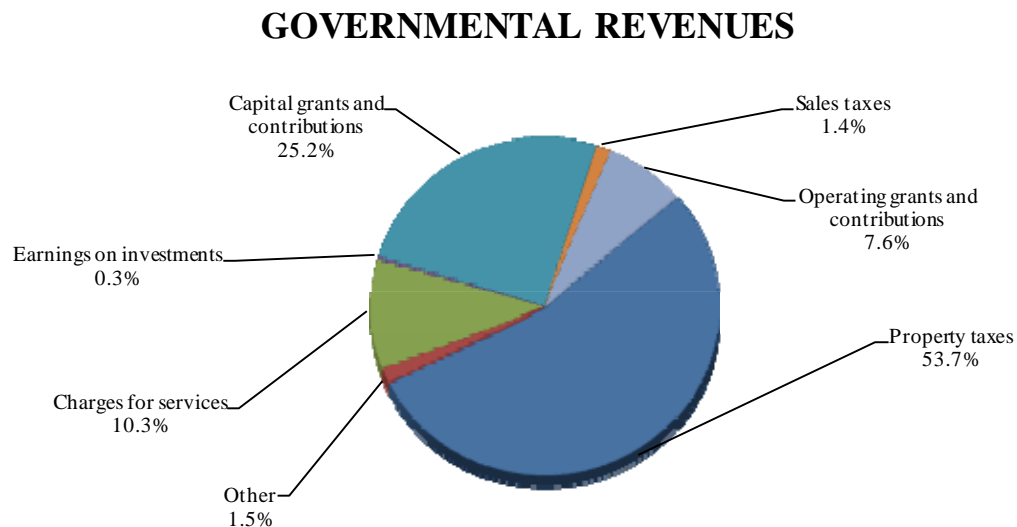
At the end of the current fiscal year, the County was able to report a positive balance in net position for the government as a whole. The same situation held true for the prior fiscal year.

Governmental activities increased the County's net position by \$99.7 million. This increase is up from last year's increase of \$21.0 million. The key elements of this change in net position are as follows:

- Increase in charges for services of \$4.3 million due to an increase in services from all the governmental functions.
- Increase in operating grants and contributions of \$1.3 million due to an increase of \$3.4 in federal and state grant payments and reimbursements offset by a decrease of \$1.9 million in local funding on projects and grants.
- Increase in capital grants and contributions of \$93.9 million primarily due to an increase in infrastructure donated to the County.
- Increase in property taxes of \$5.6 million due to an increase in property valuations.
- Increase in sales taxes of \$1.2 million due to an increase in sales from current and new businesses located in the County Assistance Districts.
- Increase in earnings on investments of \$0.9 due to an increase in investable cash and more aggressive investing.
- Increase in other revenue of \$0.4 million primarily due to facilities reimbursements received.
- General administration expenses increased by \$12.0 million primarily due to the following:
 - Increase of \$3.4 million in payroll and related costs.
 - Increase of \$0.7 million due to TIRZ payments made in the current year.
 - Decrease of \$0.8 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$1.1 million in pension and retirement costs.
 - Increase of \$3.4 million in operating expenses.
 - Increase of \$4.5 million in County Attorney fees due to a reimbursement of EMS Ambulance Services overpayments received from Medicare and other federal providers caused by incorrect billing in prior years.
- Financial administration expenses increased by \$0.7 million primarily due to the following:
 - Increase of \$0.6 million in payroll and related costs.
 - Decrease of \$0.3 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$0.4 million in pension and retirement costs.
- Administration of justice expenses increased by \$8.7 million primarily due to the following:
 - Increase of \$6.1 million in payroll and related costs.
 - Decrease of \$2.4 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$3.4 million in pension and retirement costs.
 - Increase of \$1.5 million in operating expenses.
- Construction and maintenance expenses decreased by \$2.4 million primarily due to the following:
 - Increase of \$1.1 million in payroll and related costs.
 - Increase of \$0.6 million in pension and retirement costs.
 - Decrease of \$0.5 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$2.7 million in fees paid by the County Assistance Districts.
 - Decrease of \$21.7 million in fees due to a decrease in payments made to other jurisdictions for contributions for infrastructure.
 - Decrease of \$1.3 million in assets donated to component unit.
 - Increase of \$15.3 million in depreciation due to the correction of infrastructure assets undervalued in prior years.
 - Increase of \$1.3 million in operating expenses.
- Health and human services expenses increased by \$6.4 million due to:
 - Increase of \$3.3 million in payroll and related costs.
 - Decrease of \$0.6 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$1.1 million in pension and retirement costs.

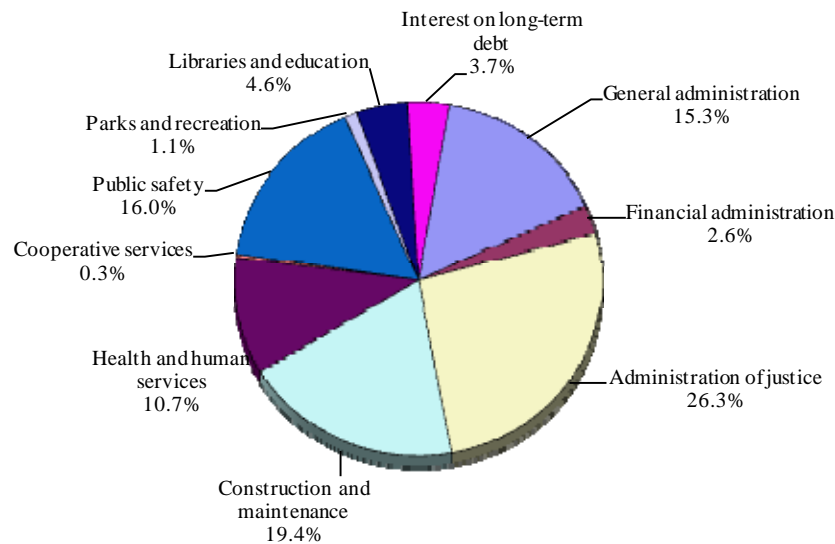
- Increase of \$2.6 million in operating expenses.
- Public safety expenses increased by \$1.2 million primarily due to the following:
 - Increase of \$3.3 million in payroll and related costs.
 - Decrease of \$1.4 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$1.9 million in pension and retirement
 - Absence of \$2.7 million in radio replacements for the Sheriff's Office from the prior year.
- Parks and recreation expenses increased by \$0.4 million primarily due to the following:
 - Increase of \$0.2 million in payroll and related costs.
 - Increase of \$0.1 million in pension and retirement costs.
 - Increase of \$0.1 million in depreciation.
- Libraries and education expenses increased by \$0.8 million primarily due to the following:
 - Increase of \$0.6 million in payroll and related costs.
 - Increase of \$0.4 million in pension and retirement costs.
 - Decrease of \$0.3 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$0.1 million in operating expenses.
- Interest on long-term debt increased by \$0.9 million due to an increase in total debt.

Governmental revenues for fiscal year 2016 are graphically displayed as follows:



Governmental functional expenses for fiscal year 2016 are graphically displayed as follows:

GOVERNMENTAL FUNCTIONAL EXPENSES



Financial Analysis of the County's Funds

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds - The focus of the County's governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

The combined governmental fund balance reached \$188.9 million. Of this, \$37.9 million is unassigned fund balance and available for day-to-day operations within the General Fund. \$8.3 million is committed fund balance for capital projects within the General Fund. \$142.5 million is restricted fund balance for General (\$0.3 million), Debt Service (\$1.1 million), Mobility 2015 Projects (\$89.5 million), and the non-major governmental funds (\$51.6 million). \$0.3 million is non-spendable fund balance for the General Fund (\$0.3 million) and the non-major governmental funds (\$28.0 thousand).

There was an increase in the combined fund balance of \$84.5 million from the prior year for the governmental funds. This overall increase was made up of an increase in the Capital Projects Funds of \$77.4 million, a decrease in the Debt Service Fund of \$1.7 million, an increase in Non-major Special Revenue Funds of \$8.0 million, and an increase in General Fund balance of \$0.8 million, which is down from the previous year's increase of \$8.4 million. This net decrease in change in fund balance for General Fund of \$3.1 million is primarily due to the following factors:

- Increase in General Fund property tax allocation of \$22.6 million due to a \$28.4 million increase in property valuations.
- Increase in fees of office collections of \$2.0 million due to increase in services from all the governmental functions.
- Increase in intergovernmental revenues of \$1.5 million primarily due to an increase in grant funding of \$2.6 million, offset by a \$1.0 million decrease in funding of projects from local jurisdictions.

- Increase in earnings on investments of \$0.4 million due to more aggressive investing.
- Increase in miscellaneous revenues of \$1.1 million primarily due to a \$1.3 million reimbursement from County Assistance District #2 and \$1.4 million in facilities reimbursements received in the current year, offset by a decrease of \$0.7 million in sales proceeds.
- General administration expenditures increased by \$6.3 million primarily due to:
 - Increase in payroll and related costs of \$2.3 million due to added positions, cost-of-living adjustments, and an increase in insurance funding.
 - Increase of \$0.7 million in TIRZ payments.
 - Increase of \$1.0 million due to costs related to flooding events.
 - Increase of \$1.5 million in grant payments on the AirCheck Texas program.
- Financial administration expenditures increased by \$0.7 million primarily due to an increase in payroll and related costs due to added positions, cost-of-living adjustments, and an increase in insurance funding.
- Administration of justice expenditures increase by \$7.0 million primarily due:
 - Increase in payroll and related costs of \$4.8 million due to added positions, cost-of-living adjustments, and an increase in insurance funding.
 - Increase of \$1.1 million for additional courts added during the current year.
 - Increase of \$0.8 million in costs of Public Defender grant.
- Health and welfare expenditures increased by \$5.0 million primarily due to:
 - Increase in payroll and related costs of \$3.2 million due to added positions, cost-of-living adjustments, and an increase in insurance funding.
 - Increase in 1115 Waiver project expenses of \$0.8 million.
 - Increase in Indigent Healthcare costs of \$0.5 million.
- Public safety expenditures increased by \$1.2 million primarily due to:
 - Increase in payroll and related costs of \$3.1 million due to added positions, cost-of-living adjustments, and an increase in insurance.
 - Decrease of \$1.6 million in non-capital project costs.
- Parks and recreation expenditures increased by \$0.2 million primarily due to an increase in payroll and related costs due to added positions, cost-of-living adjustments, and an increase in insurance funding.
- Libraries and education increased by \$0.8 million primarily due to:
 - Increase in payroll and related costs of \$0.5 million due to added positions, cost-of-living adjustments, and an increase in insurance funding.
 - Increase in maintenance costs of the Library facilities of \$0.2 million.
- Capital outlay increased by \$8.7 million primarily due to an increase in right of way acquisitions.
- Transfers out decreased by \$0.6 million primarily due to:
 - Increase in funding of the Juvenile Probation fund of \$1.1 million.
 - Decrease in funding contribution to the Mobility Projects funds of \$0.4 million.

The Debt Service Fund balance decreased by \$1.7 million which is \$1.7 million less than the previous year's increase of \$25 thousand primarily due to a budgeted decrease in fund balance. The Debt Service Fund balance was budgeted for the current year to decrease by \$1.2 million; however, there was an actual decrease in fund balance of 1.7 million. This variance was caused primarily by an increase of \$251 thousand in tax revenues collected over budgeted amount, and an increase in other financing uses of \$684 thousand attributable to debt refunding, which was unbudgeted.

Proprietary Funds - The County's proprietary funds consist of insurance related internal service funds.

The Employee Benefits Fund had a net position balance at fiscal year-end of \$4.4 million, which is an improvement of \$4.6 million over the prior year's deficit net position of \$0.2 million. This increase was primarily caused by an increase of \$5.2 million in county allocations to the Employee Benefits Fund.

The Other Self-Funded Insurance Fund has a net position balance of \$0.5 million at fiscal year-end, which is an improvement of \$2.0 million over the prior year's deficit net position balance of \$1.5 million. This increase was primarily to an increase in allocation for the Other Self-Funded Insurance Fund and a decrease in general administrative cost.

General Fund Budgetary Highlights

During the year there was a net decrease of \$12.8 million in expenditure appropriations between the original and final amended budget. The main components of this decrease were based on the following: \$8.2 million decrease for general administration; \$1.8 million decrease for health and welfare; \$0.4 million decrease in construction and maintenance; and \$2.0 million decrease for public safety.

General Fund revenues exceeded the amended budget by \$3.1 million for the year. The reasons for this surplus are detailed as follows:

- Property taxes resulted in a \$1.9 million excess over budget due to increased collection rate.
- Fees and fines resulted in \$1.2 million in excess revenues due to continued increased collections of fines, fees and court costs.

General Fund expenditures fell short of the amended budget by \$3.7 million for the year primarily due to turnover within each of the departments. There were minor budgetary shortfalls within budget categories of some departments. These minor shortfalls were not covered by budget transfers at the end of the year due to materiality and that the overall departmental expenditure budget had a surplus. The individual governmental function's budgetary performance for significant negative variances is detailed as follows:

- General administration had three budget shortfalls within individual budget categories for Facilities Management and Planning and County Attorney of \$4,272 and \$4,487,147, respectively. These shortfalls did cause an overall budget deficit within general administration. An end of year accrual of an Ambulance Services overpayment liability caused the shortfall. Procedures have been put in place to prevent this in the future.
- Administration of justice had one budget shortfall within individual budget categories for County Court-at-Law #3 of \$235,258. This shortfall did not cause an overall budget deficit within administration of justice, however, procedures have been put in place to prevent this in the future.
- Health and welfare had one budget shortfall within individual budget categories for Ambulance-EMS of \$419. This shortfall did not cause an overall budget deficit within health and welfare, however, procedures have been put in place to prevent this in the future.
- Cooperative Services had one budget shortfall within budget categories for Extension Service of \$4,579. This shortfall did not cause an overall budget deficit with cooperative services, however, procedures have been put in place to prevent this in the future.

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2016, the County's governmental activities had invested \$1.7 billion in a variety of capital assets and infrastructure, as reflected in the following schedule. This represents an increase of approximately \$138.9 million over the previous fiscal year.

	Governmental Activities	
	2016	2015*
Non-Depreciable Capital Assets		
Land	\$ 417,808,330	\$ 383,866,412
Construction in progress	48,223,387	39,528,860
Depreciable Capital Assets, Net		
Vehicles	14,564,064	14,484,339
Office furniture and equipment	5,510,222	6,290,410
Machinery and equipment	11,054,002	10,443,148
Buildings, facilities and improvements	262,624,295	259,833,336
Infrastructure	974,506,946	880,930,171
Totals	\$ 1,734,291,246	\$ 1,595,376,676

*as restated. See Note 17 for more information.

Major projects included in construction in progress at year-end include: Road Construction (\$38.4 million); facility construction and improvements (\$5.2 million); library construction (\$0.3 million); parks and fairgrounds improvements (\$1.9 million); software initiatives (\$1.3 million); transportation facility (\$0.8 million); and helicopter retrofit (\$0.4 million).

Long-Term Debt - The County had total bonds outstanding of \$410.6 million at fiscal year-end. This is an increase of \$68.9 million from the prior year due to the issuance of the 2016 Unlimited Tax Road and Refunding Bonds and the 2016 Facilities Limited Tax Road and Refunding Bonds, offset by scheduled debt service payments made during fiscal year 2016. OPEB liability increased by \$35.6 million based on the actuarial valuation dated September 30, 2016, to a total balance of \$256.9 million. Net pension liability increased by \$49.2 million based on the actuarial valuation dated December 31, 2015, to a total balance of \$70.6 million

	Governmental Activities	
	2016	2015
General obligation bonds	\$ 410,560,000	\$ 341,640,000
Premiums on bonds	62,444,495	34,625,782
Accrued compensated absences	7,195,732	6,948,338
Other post-employment benefits ("OPEB") obligation	256,897,972	221,281,360
Net pension liability	70,589,017	21,429,052
Totals	\$ 807,687,216	\$ 625,924,532

The County received an insured rating of Aaa from Moody's and Standard and Poors on issuances prior to 2009. Subsequent County issuances were not insured and therefore retained the uninsured ratings. The uninsured ratings were Aa1 from Moody's and AA+ from Fitch.

The Fort Bend County Housing Finance Corporation ("FBCHFC"), a component unit of the County, issues conduit debt in the form of tax-exempt bonds for the purpose of providing below-market interest rate financing to qualified homebuyers and developers of affordable rental housing, and sponsorship of the federal low-income housing tax credit program. The tax-exempt bonds issued by FBCHFC do not constitute a debt or pledge of faith by FBCHFC, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. As of September 30, 2016, approximately \$9.2 million of total bonds were outstanding.

The Fort Bend County Industrial Development Corporation (“FBCIDC”), a component unit of the County, issues conduit debt in the form of bonds to finance all or part of the cost of one or more projects as defined in the Development Corporation Act of 1979, Article 5190.6, Vernon’s Annotated Texas Civil Statutes, as amended. The bonds issued by the Corporation do not constitute a debt or pledge of faith by FBCIDC, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. As of September 30, 2016, approximately \$129.6 million of total bonds were outstanding.

Additional information on capital assets and long-term debt is available in Notes 6 and 7, respectively.

Economic Factors and Next Year’s Budgets and Rates

The County continues to enjoy growth in various demographic areas as the economy improves.

The population of the County is estimated at 716,087 in 2016 and is expected to grow to 807,660 by 2020.

The number of households has increased to 229,900 in 2016 and is expected to grow to 258,820 by 2020. Mean household income for 2016 is \$187,460 and is estimated to rise to \$205,547 by 2020. Income per capita is currently \$59,793 and is expected to grow to \$66,199 by 2020.

The Commissioners Court approved a \$346.3 million total budget for the 2017 fiscal year. This is a 8.77% increase over the adopted 2016 fiscal year budget. The increase in the budget is primarily due to payroll costs of \$30.3 million as a result of a county-wide cost of living increase along with 82 new positions. There was also a scheduled increase in debt service of \$1.9 million. These increases were offset by a decrease in capital outlay of \$ 4.0 million. The overall tax rate decreased from \$0.489 per \$100 of assessed valuation for 2016 to \$0.474 per \$100 valuation for 2017.

Requests for Information

This financial report is designed to provide a general overview of Fort Bend County, Texas finances for all of those with an interest in the County’s finances. Questions concerning this report or requests for additional financial information should be directed to Ed Sturdivant, County Auditor, 301 Jackson, Suite 701, Richmond, TX 77469, telephone (281) 341-3760.

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

September 30, 2016

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 190,603,783	\$ 116,689,744
Investments	22,047,766	30,203,441
Receivables:		
Property taxes, net	6,158,766	
Sales taxes	1,179,353	
Grants	11,388,599	
Fines and fees	27,703,056	
Other	10,276,404	4,814,612
Prepaid items	298,067	
Due from component units	12,047,856	
Capital assets, not being depreciated	466,031,717	102,602,160
Capital assets, net of accumulated depreciation	1,268,259,529	282,213,600
Total Assets	2,015,994,896	536,523,557
Deferred Outflows of Resources		
Deferred charges-debt refunding	9,171,473	9,630,508
Deferred outflows related to pension activities	54,975,197	
Total Deferred Outflows of Resources	64,146,670	9,630,508
Liabilities		
Accounts payable and accrued expenses	46,207,991	
Retainage payable	842,685	1,435,067
Accrued interest payable	1,605,345	1,579,856
Unearned revenues	6,928,612	
Due to primary government		12,047,856
Due to other governments	627,138	
Long-term Liabilities:		
Long-term liabilities due within one-year	23,218,933	5,390,000
Long-term liabilities due in more than one-year	713,879,266	447,507,481
Net pension liability	70,589,017	
Total Liabilities	863,898,987	467,960,260
Deferred Inflows of Resources		
Deferred inflows related to pension activities	4,233,692	
Total Deferred Inflows of Resources	4,233,692	
Net Position (Deficit)		
Net investment in capital assets	742,146,275	(868,707)
Restricted for:		
Debt service	3,576,115	19,944,002
Unrestricted	466,286,497	59,118,510
Total Net Position	\$ 1,212,008,887	\$ 78,193,805

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 61,923,654	\$ 8,561,186	\$ 4,380,173	\$ 89,000
Financial administration	10,668,228	8,143,353		
Administration of justice	106,035,587	8,700,278	10,823,506	
Construction and maintenance	78,151,431	7,121,643	390,265	125,334,640
Health and human services	43,153,506	10,263,992	18,361,326	
Cooperative services	1,215,874		21,586	
Public safety	64,704,958	8,733,631	3,994,478	28,000
Parks and recreation	4,545,562	158,626	98,583	1,403,990
Libraries and education	18,446,773	288,193	46,068	
Interest on long-term debt	14,960,865			
Total Primary Government	\$ 403,806,438	\$ 51,970,902	\$ 38,115,985	\$ 126,855,630
Component Units:				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	23,319,629	29,480,671		95,000
FB Grand Parkway Toll Road Authority	18,152,184	24,172,876		
FBC Housing Finance Corporation	-	-		
FBC Industrial Development Corporation	71,453			
Total Component Units	\$ 41,543,266	\$ 53,653,547	\$	\$ 95,000

General Revenues:

Property taxes, penalties, and interest

Sales taxes

Earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position

Net Position, Beginning of Year

Prior period adjustments

Net Position, End of Year

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Units
Governmental Activities	
\$ (48,893,295)	\$
(2,524,875)	
(86,511,803)	
54,695,117	
(14,528,188)	
(1,194,288)	
(51,948,849)	
(2,884,363)	
(18,112,512)	
(14,960,865)	
<u>(186,863,921)</u>	
	6,256,042
	6,020,692
	<u>(71,453)</u>
	<u>12,205,281</u>
270,349,769	
6,958,956	
1,761,994	808,568
7,520,474	103,081
<u>286,591,193</u>	<u>911,649</u>
99,727,272	13,116,930
632,734,387	65,302,894
479,547,228	
<u>\$1,212,008,887</u>	<u>\$ 78,193,805</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2016

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Assets					
Cash and cash equivalents	\$ 47,937,531	\$ 1,074,764	76,540,402	\$ 53,974,947	\$ 179,527,644
Investments			22,047,766		22,047,766
Taxes receivable, net	4,913,128	331,085		2,093,906	7,338,119
Grants receivable	10,567,490			821,109	11,388,599
Fines and fees receivable	27,703,056				27,703,056
Other receivables	3,844,944	3,775,612	56,285	2,297,864	9,974,705
Due from other funds	13,100,151			112,444	13,212,595
Due from component units	12,047,856				12,047,856
Prepaid items	270,023			28,044	298,067
Total Assets	\$ 120,384,179	\$ 5,181,461	\$ 98,644,453	\$ 59,328,314	\$ 283,538,407
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 36,764,139	\$	\$	\$ 32,780	\$ 36,796,919
Accrued payroll	2,932,166				2,932,166
Retainage payable	61,832		626,833	154,020	842,685
Due to other funds			8,535,383	4,097,223	12,632,606
Due to other governments	627,138				627,138
Unearned revenues	694,246	3,763,978		2,470,388	6,928,612
Total Liabilities	41,079,521	3,763,978	9,162,216	6,754,411	60,760,126
Deferred Inflows of Resources					
Unavailable revenue-property taxes	4,913,128	331,085		914,553	6,158,766
Unavailable revenue-other	27,703,056				27,703,056
Total Deferred Inflows of Resources	32,616,184	331,085		914,553	33,861,822
Fund Balances					
Nonspendable	270,023			28,044	298,067
Restricted	257,923	1,086,398	89,482,237	51,643,816	142,470,374
Committed	8,278,285				8,278,285
Unassigned	37,882,243			(12,510)	37,869,733
Total Fund Balances	46,688,474	1,086,398	89,482,237	51,659,350	188,916,459
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 120,384,179	\$ 5,181,461	\$ 98,644,453	\$ 59,328,314	\$ 283,538,407

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET POSITION
September 30, 2016

Total fund balances, governmental funds	\$ 188,916,459
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	1,733,644,115
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	33,861,822
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Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	4,966,074
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.

Bonds payable	(410,560,000)
Deferred charges on debt refunding	9,171,473
Compensated absences	(7,195,732)
Other post-employment benefits ("OPEB") obligation	(256,897,972)
Premiums on issuance of debt	(62,444,495)

Net pension liability and related deferred outflows and inflows do not represent assets or liabilities in the current period and are not recognized in the governmental fund financial statements.	(19,847,512)
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Accrued interest is not due and payable in the current period and therefore not reported in the funds.	(1,605,345)
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Net Position of Governmental Activities	<u>\$ 1,212,008,887</u>
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The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Year Ended September 30, 2016*

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Revenues					
Property taxes	\$ 208,164,429	\$ 33,485,251	\$	\$ 29,322,721	\$ 270,972,401
Sales taxes				6,958,956	6,958,956
Fines and fees	38,492,838			11,739,125	50,231,963
Intergovernmental	27,416,195		1,633,247	10,623,655	39,673,097
Earnings on investments	1,098,322	56,403	225,910	369,996	1,750,631
Miscellaneous	6,463,232			1,450,450	7,913,682
Total Revenues	281,635,016	33,541,654	1,859,157	60,464,903	377,500,730
Expenditures					
Current:					
General administration	54,297,274		145,552	1,651,152	56,093,978
Financial administration	9,056,117			7,470	9,063,587
Administration of justice	67,198,866		1,000	22,516,051	89,715,917
Construction and maintenance	2,737,885		8,904,192	31,633,515	43,275,592
Health and human services	35,534,009			2,780,618	38,314,627
Cooperative services	1,050,282				1,050,282
Public safety	53,789,913			603,676	54,393,589
Parks and recreation	3,297,608		7,200	2,730	3,307,538
Libraries and education	15,159,262			56,615	15,215,877
Capital Outlay	25,237,168		29,681,709	6,692,486	61,611,363
Debt Service:					
Principal		18,480,000			18,480,000
Interest and fiscal charges		15,506,610			15,506,610
Bond issuance costs		563,745	752,493		1,316,238
Total Expenditures	267,358,384	34,550,355	39,492,146	65,944,313	407,345,198
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,276,632	(1,008,701)	(37,632,989)	(5,479,410)	(29,844,468)
Other Financing Sources (Uses)					
Transfers in	17,200			13,763,470	13,780,670
Transfers (out)	(13,539,414)			(241,256)	(13,780,670)
General obligation bonds issued			96,640,000		96,640,000
Premium on general obligation bonds issued			18,416,480		18,416,480
Refunding bonds issued		73,120,000			73,120,000
Payment to refunded bond escrow agent		(89,544,194)			(89,544,194)
Premium on refunding bonds issued		15,739,791			15,739,791
Total Other Financing Sources (Uses)	(13,522,214)	(684,403)	115,056,480	13,522,214	114,372,077
Net Change in Fund Balances	754,418	(1,693,104)	77,423,491	8,042,804	84,527,609
Fund Balances, Beginning of Year	45,934,056	2,779,502	12,058,746	43,616,546	104,388,850
Fund Balances, End of Year	\$ 46,688,474	\$ 1,086,398	\$ 89,482,237	\$ 51,659,350	\$ 188,916,459

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES (GOVERNMENTAL FUNDS) TO THE STATEMENT OF ACTIVITIES***For the Year Ended September 30, 2016*

Net change in fund balances - total governmental funds	\$ 84,527,609
Adjustments for the Statement of Activities:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which current year capital outlay (\$61,611,363) exceeded depreciation (\$47,302,167) in the current period.	14,309,196
Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements.	124,838,215
Governmental funds report the entire net sales prices (proceeds) from the sales of capital assets as revenue because they provide current financial resources. The change in net position differs from the change in fund balance by the cost of capital assets sold.	(270,496)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Debt issued:	
General obligation and refunding bonds	(169,760,000)
Premium on bonds issued	(34,156,271)
Repayments:	
Principal repayments	18,480,000
Payment to escrow agent for refunding	89,544,194
Pension contributions made during the year, are treated as expenditures in the governmental funds but are treated as a reduction in pension liability in government wide financial statements.	16,282,151
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	(247,394)
Accrued interest	(269,297)
Pension expense for the pension plan measurement year	(18,063,557)
Other post-employment benefit ("OPEB") obligation	(35,616,612)
Amortization of bond premiums	2,795,782
Amortization of deferred charge on refunding	(664,502)
Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting.	1,377,194
Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	6,621,060
Change in net position of governmental activities	<u>\$ 99,727,272</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

September 30, 2016

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 11,076,139
Due from other funds	36,090
Other receivables	301,698
Total Current Assets	<u>11,413,927</u>
Noncurrent Assets:	
Capital assets, net of accumulated depreciation	<u>647,132</u>
Total Noncurrent Assets	<u>647,132</u>
Total Assets	<u>12,061,059</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,478,906
Due to other funds	616,079
Total Current Liabilities	<u>7,094,985</u>
Total Liabilities	<u>7,094,985</u>
Net Position Position	
Net investment in capital assets	647,132
Unrestricted	<u>4,318,942</u>
Total Net Position	<u>\$ 4,966,074</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Year Ended September 30, 2016

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 46,984,196
Total Operating Revenues	<u>46,984,196</u>
Operating Expenses	
Current operations - general administration	2,369,490
Benefits provided	38,005,007
Total Operating Expenses	<u>40,374,497</u>
Operating Income	6,609,699
Non-Operating Revenues	
Earnings on investments	11,361
Total Non-Operating Revenues	<u>11,361</u>
Change in Net Position (Deficit)	6,621,060
Total Net (Deficit), Beginning of Year	<u>(1,654,986)</u>
Total Net Position, End of Year	<u><u>\$ 4,966,074</u></u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2016

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 46,794,699
Payment of benefits	(37,972,464)
Payment of general administration expenses	(2,327,821)
Net Cash Provided by Operating Activities	6,494,414
Cash Flows from Investing Activities	
Interest earned on investments	11,361
Net Cash Provided by Investing Activities	11,361
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(76,145)
Net Cash (Used) by Capital and Related Financing Activities	(76,145)
Net Increase in Cash and Cash Equivalents	6,429,630
Cash and Cash Equivalents, Beginning of Year	4,646,509
Cash and Cash Equivalents, End of Year	\$ 11,076,139
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$ 6,609,699
Adjustments to operations:	
Depreciation	38,491
Change in assets and liabilities:	
Decrease in prepaid expenses	3,178
Decrease in other receivables	40,851
Decrease in due from other funds	74,198
(Decrease) in due to other funds	(304,546)
Increase in benefits payable	32,543
Total Adjustments	(115,285)
Net Cash Provided by Operating Activities	\$ 6,494,414

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2016

	Agency Funds
Assets	
Cash and cash equivalents	\$ 40,588,013
Investments	1,002,295
Miscellaneous receivables	<u>1,008,260</u>
Total Assets	<u><u>\$ 42,598,568</u></u>
Liabilities	
Due to other governments	<u>\$ 42,598,568</u>
Total Liabilities	<u><u>\$ 42,598,568</u></u>

The accompanying notes are an integral part of these financial statements.



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

	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,795	\$ 94,093,647	\$ 22,428,406		\$ 159,896	\$ 116,689,744
Investments		30,203,441				30,203,441
Miscellaneous receivables		2,614,069	2,200,543			4,814,612
Capital assets, not being depreciated		90,209,977	12,392,183			102,602,160
Capital assets, net of accumulated depreciation		149,134,863	133,078,737			282,213,600
Total Assets	<u>7,795</u>	<u>366,255,997</u>	<u>170,099,869</u>		<u>159,896</u>	<u>536,523,557</u>
Deferred Outflows of Resources						
Deferred charges-debt refunding		9,630,508				9,630,508
Total Deferred Outflows of Resources		<u>9,630,508</u>				<u>9,630,508</u>
Liabilities						
Retainage payable		1,242,883	192,184			1,435,067
Due to primary government		7,239,603	4,803,922		4,331	12,047,856
Accrued interest payable		981,506	598,350			1,579,856
Long-term liabilities:						
Due within one year		5,390,000				5,390,000
Due in more than one year		275,879,148	171,628,333			447,507,481
Total Liabilities		<u>290,733,140</u>	<u>177,222,789</u>		<u>4,331</u>	<u>467,960,260</u>
Net Position (Deficit)						
Net investment in capital assets		19,805,959	(20,674,666)			(868,707)
Restricted for:						
Capital projects						
Debt service		19,944,002				19,944,002
Unrestricted	7,795	45,403,404	13,551,746		155,565	59,118,510
Total Net Position (Deficit)	<u>\$ 7,795</u>	<u>\$ 85,153,365</u>	<u>\$ (7,122,920)</u>	<u>\$ -</u>	<u>\$ 155,565</u>	<u>\$ 78,193,805</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)

COMPONENT UNITS

For the Year Ended September 30, 2016

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
Fort Bend County Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total Fort Bend County Surface Water Supply Corporation			
Fort Bend County Toll Road Authority			
Toll road operations	12,498,371	29,480,671	95,000
Interest on long-term debt	10,821,258		
Total Fort Bend County Toll Road Authority	<u>23,319,629</u>	<u>29,480,671</u>	<u>95,000</u>
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	11,519,465	24,172,876	
Interest on long-term debt	6,632,719		
Total Fort Bend Grand Parkway Toll Road Authority	<u>18,152,184</u>	<u>24,172,876</u>	
Fort Bend County Housing Finance Corporation			
General administration			
Total Fort Bend County Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	71,453		
Total Fort Bend County Industrial Development Corporation	<u>71,453</u>		
Totals Component Units	<u>\$ 41,543,266</u>	<u>\$ 53,653,547</u>	<u>\$ 95,000</u>

General Revenues:

Earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning of Year

Net Position (Deficit), End of Year

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position					
Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	17,077,300				17,077,300
	(10,821,258)				(10,821,258)
	6,256,042				6,256,042
		12,653,411			12,653,411
		(6,632,719)			(6,632,719)
		6,020,692			6,020,692
				(71,453)	(71,453)
				(71,453)	(71,453)
	6,256,042	6,020,692		(71,453)	12,205,281
41	694,415	113,113		999	808,568
	3,759	99,322			103,081
41	698,174	212,435		999	911,649
41	6,954,216	6,233,127		(70,454)	13,116,930
7,754	78,199,149	(13,356,047)	226,019	226,019	65,302,894
\$ 7,795	\$ 85,153,365	\$ (7,122,920)	\$ -	\$ 155,565	\$ 78,193,805

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****A. Financial Reporting Entity**

Fort Bend County, Texas, (the "County") is a public corporation and a political subdivision of the State of Texas. The Commissioners Court, composed of four County Commissioners and the County Judge, all of whom are elected officials, govern the County.

The County is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the County's financial reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable; and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended Component Units

Blended component units, although legally separate entities, are, in substance, part of the County's operations and so data of these units are combined with data of the County. Each of the County's blended component units has a September 30 year-end. The following component units have been identified and are presented in a blended format in the government-wide financial statements:

Fort Bend County Drainage District ("District")

Established under Section 59 of Article XVI of the Constitution of Texas, the District includes all of the property within Fort Bend County. The District was created for the purpose of reclamation and drainage of its lands. The District's governing body is the same as the County's and there is a financial benefit relationship between the County and the District. Financial information for the District is available at the Fort Bend County Auditor's Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend Flood Control Water Supply Corporation ("FBFCWSC")

The FBFCWSC is a non-profit corporation organized for the benefit of the County to provide for the acquisition, construction and financing of flood control and drainage projects for the County. Upon completion, these projects are maintained by the Fort Bend County Drainage District. Commissioners Court appoints the Board of Directors and approves all budgets and expenditures. The Corporation provides services entirely to the County and the debt service of the Corporation is repaid entirely by the County. FBFCWSC was dissolved on October 28, 2015. Financial information for the FBFCWSC is available at the Fort Bend County Auditor's Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend County Assistance Districts (“CADs”)

The CADs are special districts authorized for creation by counties under chapter 387 of the Texas Local Government Code. CADs have the power to impose a sales and use tax for the following purposes: (1) the construction or maintenance of roads and highways; (2) provision of law enforcement and detention services; (3) maintenance or improvement of libraries, museums, parks or other recreational facilities; (4) provision of services that benefit the public health and welfare, including fire-fighting services; and (5) promotion of economic development and tourism. Currently there are five CADs (#1, #2, #4, #5, and #6) within Fort Bend County. CADs are political subdivisions of the state and each CAD has its own governing body, which is a five member Board of Directors. Each CADs’ governing body is the same as the County’s and there is a financial benefit relationship between the County and the CAD. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Discretely Presented Component Units

Discretely presented component units are presented in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County. Each of the County’s discretely presented component units has a September 30 year-end. The following component units have been identified and are presented in a discrete format in the County’s government-wide financial statements:

Fort Bend County Toll Road Authority (“FBCTRA”)

The FBCTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBCTRA is to assist in the building and operation of the Fort Bend Toll Road system that will extend from Sam Houston Parkway in Harris County to the Brazos River and the City of Fulshear in Fort Bend County. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend Grand Parkway Toll Road Authority (“FBGPTRA”)

The FBGPTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBGPTRA is to assist in the building and operation of the Fort Bend Grand Parkway Toll Road that will extend from the Westpark Tollway along State Highway 99 to US 59. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend County Surface Water Supply Corporation (“FBCSWSC”)

The FBCSWSC was established for the purpose of conducting a feasibility study of a surface water facility in the area. Currently, its revenue sources are primarily from special districts, private corporations, and other entities interested in the study. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend County Housing Finance Corporation (“FBCHFC”)

The FBCHFC was established under the Texas Housing Finance Corporation Act. It provides down payment assistance programs for individuals meeting certain income guidelines and serves as a conduit for activity related to bond issues for affordable housing in Fort Bend County. The tax-exempt bonds issued by the FBCHFC do not constitute a debt or a pledge of faith by the FBCHFC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. The County has financial accountability because it appoints a voting majority of the Board and the

County can impose its will. Financial information is available by contacting the Fort Bend County Housing Finance Corporation, Thomas Shirley – President, 2214 Avenue H, Rosenberg, Texas 77471.

Fort Bend County Industrial Development Corporation (“FBCIDC”)

The FBCIDC was established under the Development Corporation Act of 1979 (“Act”). It facilitates the issuance of obligations in the form of bonds to finance all or part of the cost of one or more projects as defined by the Act. The bonds issued by the FBCIDC do not constitute a debt or a pledge of faith by the FBCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

B. Government-wide and Fund Accounting

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous reporting model emphasized fund types (the total of all funds of a particular type), the GASB 34 reporting model focuses on either the County as a whole or on major individual funds (within the fund financial statements). Typically, both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. All primary activities of the County are considered to be governmental activities; therefore no business-type activities are presented within the basic financial statements. In the government-wide Statement of Net Position, governmental activities are presented on a full accrual, economic resource basis, which incorporates long-term assets and receivables, as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general administration, financial administration, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general administration, financial administration, public safety, etc.).

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements’ governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

The County’s fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. Since the County only reports agency funds, a statement of changes in fiduciary net position is not presented. All assets reported in agency funds should be offset by a corresponding liability, resulting in zero net position.

In the fund financial statements, the accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Following is a description of the various funds:

The County reports the following major governmental funds:

General Fund

The General Fund is the County's primary operating fund. It is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.

Debt Service Fund

This fund is used to account for the debt service transactions relating to the following bond issues: Unlimited Tax Road Bonds Series 2007, Fort Bend Flood Control Water Supply Corporation Refunding Bonds Series 2010, Facilities Limited Tax Bonds Series 2007, Unlimited Tax Road Bonds Series 2009, Justice Center Limited Tax Bonds Series 2009, Unlimited Tax Road Refunding Bonds Series 2009, Unlimited Tax Road Bonds Series 2012, Unlimited Tax Road Refunding Bonds Series 2014, Unlimited Tax Road and Refunding Bonds Series 2015, Facilities Refunding Bonds Series 2015, Unlimited Tax Road and Refunding Bonds Series 2016, and Facilities and Justice Center Refunding Bonds Series 2016. Revenues in this fund are comprised of property taxes levied against property located in the County. These funds are restricted for the payment of debt service obligations.

Capital Projects Funds

These funds are used to account for bond sale proceeds and other revenues, which are being used to finance the construction and/or expansion of numerous roads in the County or the construction or improvement of County facilities. These funds are restricted pursuant to bond covenant.

The County also reports the following fund types:

Internal Service Funds

These funds are used to account for the County's employee benefits for employees, retirees, and their dependents, including medical and dental; and self-insurance programs, including workers' compensation, personal injury and property damage. The principal source of revenue is contributions paid by individual funds.

Agency Funds

These funds are custodial in nature and do not report operating results. They are used to account for assets held by the County as an agent for various local governments and individuals.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund-types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in fund balance.

The government-wide statements of net position and statements of activities and all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. Proprietary fund equity consists of net position. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

The accounts of the Governmental Fund Types (the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds) and certain component units are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Available means collectible within the current year or soon enough thereafter to pay liabilities

of the current year. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Substantially all revenues, except property taxes, are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule is that interfund services provided and used within the County are not eliminated in the process of consolidation. Elimination of these services would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes.

Proprietary funds present operating revenues and expenses as well as non-operating revenues and expenses. Operating revenues and expenses are generally derived from providing services and producing goods as part of ongoing operations. The principal operating revenues of the County's internal service funds are charges to users for services. The operating expenses for the County's internal service funds include administrative expenses and all costs associated with providing services. All other revenue and expenses are reported as non-operating revenue.

The financial statements of the proprietary fund types and certain component units are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses in the accounting period in which they are incurred.

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used as an extension of formal budgetary control. Significant encumbrances outstanding at year-end are represented in aggregate within the respective fund balance category (restricted or committed) on the face of the balance sheet. Additional information regarding significant encumbrances is included in Note 13 on page 62 in the section entitled "Committed to". Unencumbered appropriations lapse at the end of the fiscal year.

E. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturities of three months or less when purchased to be cash equivalents.

F. Investments

The County's investments, when held, are comprised primarily of U.S. Government Securities. Obligations with maturities of one year or less when purchased are reported on the balance sheet at their amortized cost, which approximates fair value. All other investments are reported at fair value. The investments in U.S. Government Securities are generally held to maturity.

G. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

I. Capital Assets

Capital assets used in governmental and proprietary fund types of the government are recorded as expenditures of the General, Special Revenue, Capital Projects, and Internal Service Funds and as capital assets in the government-wide financial statements to the extent the County's capitalization threshold (currently \$10,000 on new assets) is met. All betterments to existing assets are capitalized, without any threshold. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at the government-wide levels. All capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their estimated fair value on the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend assets' lives are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

The County applies a half-year convention for depreciation on all capital assets. Therefore, one half of a year of depreciation is charged to operations the first and last year that an asset is in service. Depreciation has been provided for plant and equipment using the straight-line method over the estimated useful life for the type of assets as follows:

Asset Description	Estimated Useful Life
Vehicles	5 to 7 years
Office furniture and equipment	5 to 7 years
Machinery and equipment	7 to 15 years
Buildings, facilities and improvements	5 to 39 years
Infrastructure	20 to 45 years

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category:

- Deferred charges on refunding - A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension items - This deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other pension related deferred outflows will be amortized over the expected remaining service lives of

all employees (active and inactive employees) that are provided with pensions through the pension plan which is currently 6 years for the County plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County only has two items that qualifies for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows of resources for pension – Reported by the County in the government-wide financial statement of net position, these deferred inflows result primarily from of differences between projected and actual earnings on pension plan investments. These amounts will be amortized over a closed five year period.

K. Due To and Due From Other Funds

During the course of operations, transactions occur between individual funds for specified purposes, such as lending/borrowing arrangements or amounts. Therefore, a receivable and payable are recorded in the proper funds. These receivables and payables are classified as "due from other funds" or "due to other funds" (or "due from component unit/primary government" or "due to component unit/primary government" if the transactions are between the primary government and a component unit).

L. Accrued Compensated Absences

All full-time employees accumulate vacation benefits in varying annual number of days up to a maximum of twenty days a year. Accumulated vacation exceeding twenty days lapses on December 31 of each year.

Compensatory time exceeding 80 hours is paid to nonexempt employees. In the event of termination, an employee is paid for all maximum allowable accumulation of vacation and compensatory time.

Sick leave benefits are earned by all full-time employees at a rate of eight days per year and may be accumulated without limit. Upon retirement, an employee may be eligible to receive a payment for up to one-half of their unused sick leave balance, not to exceed a maximum of \$5,000. In the event of any termination other than retirement, an employee is not paid for any unused sick leave.

A liability for accrued compensated absences is recorded in the government-wide financial statements.

M. Interfund Transfers

The County maintains numerous special revenue and capital project funds to account separately for monies that have been set aside for particular purposes. Often, these monies are initially budgeted in the General Fund during the annual budget process and are then transferred to various funds during the course of the fiscal year. In addition, when these projects are complete, these same funds often transfer residual monies back to the General Fund or some other fund, as determined by where the monies should be returned. These interfund transfers are classified as "transfers in" and "transfers out" within the primary government.

N. Net Position and Fund Balance**Net Position Classifications**

Net position in government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position. Net position is shown as restricted if constraints placed on use are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Classifications

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances are required to be reported according to the following classifications:

Nonspendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted Fund Balance - includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers. When restricted and unrestricted fund balance exists for the same purpose, restricted fund balance will be used first.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by the County's Board. The commitment of fund balance requires the highest level action of the Board to constitute a binding constraint on fund balance as defined by Texas Local Government Code 111.010 (d). This statute provides that the Commissioners Court (County's Board) by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. This can only be achieved by majority vote of approval of the County's Board. Commitments may only be changed or lifted by majority vote of approval of the County's Board. The proposed action of the Board with regard to creation or modification of a commitment must also be clearly posted on the Board's agenda in advance of taking any action.

Assigned Fund Balance – comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. *Intent* is expressed by (a) the County's Board or (b) a body (for example: a budget or finance committee) or official to which the County's Board has delegated the authority to assign amounts to be used for specific purposes. As of the date of this report, the County's Board has not authorized any other official to have the authority to assign fund balance; therefore the assignment of fund balance must be made by approval of the Board.

Unassigned Fund Balance – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

When various unrestricted fund balance is available for the same purpose, the County will use committed fund balance first, assigned fund balance next and unassigned fund balance last.

GASB 54 requires disclosure of any formally adopted minimum fund balance policies. The County's policy is to budget to maintain a minimum fund balance of 15% of the County's General Fund annual operating expenditures. If the actual fund balance drops below 15%, it shall be budgeted for recovery the following year. This policy is reviewed annually.

O. Reclassifications

Certain reclassifications to prior year balances have been made to conform to current year presentation. Such reclassifications have had no effect on the excess of revenues over expenditures.

P. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual amounts could differ from those estimates.

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's defined benefit pension plan (the "Plan") administered by the statewide Texas County and District Retirement System ("TCDRS") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

R. Date of Managements' Review

In preparing the financial statements, the County has evaluated events and transactions for potential recognition or disclosure through **March xx, 2017**, the date that the financial statements were available to be issued.

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS**A. Authorization for Deposits and Investments**

The Texas Public Funds Investment Act ("PFIA"), as prescribed in Chapter 2256 of the Texas Government Code, regulates deposits and investment transactions of the County.

In accordance with applicable statutes, the County has a depository contract with an area bank (depository) providing for interest rates to be earned on deposited funds and for banking charges the County incurs for banking services received. The County may place funds with the depository in interest and non-interest bearing accounts. State law provides that collateral pledged as security for bank deposits must have a market value of not less than the amount of the deposits and must consist of: (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas; and/or (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent. County policy requires the collateralization level to be at least 110% of market value of principal and accrued interest.

Commissioners Court has adopted a written investment policy regarding the investment of its funds as defined by the PFIA. The investments of the County are in compliance with this policy. State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt obligations of the United States, and certain repurchase agreements. Investments in security repurchase agreements are authorized when the investment has a defined termination date, is secured by obligations described in the PFIA, is pledged to the County, is deposited with a third party selected and approved by the entity, and is

placed through a primary government securities dealer or national bank domiciled in the State of Texas. The County did not invest in repurchase agreements for the year ended September 30, 2016.

B. Deposit and Investment Amounts

The County's cash and investments are classified as: cash and cash equivalents, and investments. Cash and cash equivalents include cash on hand, deposits with financial institutions, and short-term investments in privately-managed public funds investment pool accounts.

As of September 30, 2016, the County's cash deposits are either insured by FDIC or covered by collateral held by the County's agent in the County's name.

The following schedule shows the County's recorded cash and cash equivalents and investment pools as of year-end, excluding agency funds:

	Governmental Funds	Internal Service Funds	Totals Governmental Activities	Component Units	Totals
Cash deposits	\$ 90,175,449	\$ 11,076,139	\$ 101,251,588	\$ 99,884,520	\$ 201,136,108
Investment pools:					
Texas CLASS	89,346,796		89,346,796	16,803,192	106,149,988
TexasTERM	2,358		2,358	1,012	3,370
LOGIC	3,041		3,041	1,020	4,061
Totals cash and cash equivalents	179,527,644	11,076,139	190,603,783	116,689,744	307,293,527
Governmental securities:					
FHLMC	22,047,766		22,047,766		22,047,766
FHLMC				19,287,844	19,287,844
FNMA				2,895,003	2,895,003
FFCB				8,020,594	8,020,594
Totals Cash and Investments	\$ 201,575,410	\$ 11,076,139	\$ 212,651,549	\$ 146,893,185	\$ 359,544,734

Texas Cooperative Liquid Assets Securities System Trust ("Texas CLASS") is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. Texas CLASS was established in 1996. Pursuant to the Trust Agreement, Texas CLASS is supervised by a Board of Trustees who are elected by the Participants. The Board of Trustees supervises the Trust and its affairs and acts as the liaison between the Participants, the Custodian and the Program Administrator. Cutwater Investor Services Corp. serves as Program Administrator. Cutwater Investor Services Corp. is a subsidiary of Cutwater Asset Management. Texas CLASS is considered a '2a-7 like pool' under Governmental Accounting Standards Statement No. 31; it will operate the pool consistent with the SEC's Rule 2a7. It maintains a Net Asset Value of approximately \$1 per share.

The TexasTERM Local Government Investment Pool ("TexasTERM") is organized in conformity with the PFIA. It provides for a fixed-rate, fixed-term investment for a period of 60 days to one year and includes TexasDAILY, a portfolio of the Local Government Pool, providing daily access to funds. An Advisory Board composed of participants in TexasTERM and other parties who do not participate in the Pool, has responsibility for the overall management of the Pool, including formulation and implementation of its investment and operating policies. PFM Asset Management LLC, a leading national financial and investment advisory firm, is the investment advisor to the pool. TexasTERM's TexasDAILY portfolio is considered a '2a-7 like pool' under Governmental Accounting Standards Statement No. 31; it will operate the pool consistent with the SEC's Rule 2a7. It maintains a Net Asset Value of approximately \$1 per share.

Local Government Investment Cooperative ("LOGIC") is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. The Pool was created in April, 1994 through a contract among its participating governmental units,

and is governed by a board of directors, to provide for the joint investment of participant's public funds and funds under their control. LOGIC is considered a '2a-7 like pool' under Governmental Accounting Standards Statement No. 31; it will operate the pool consistent with the SEC's Rule 2a7. It maintains a Net Asset Value of approximately \$1 per share.

C. Interest Rate Risk

As of year-end, the County had the following investments subject to interest rate risk disclosure, under U.S. generally accepted accounting principles:

	Fair Value	Weighted Average Maturity (days)	Percentage of Total Portfolio
Investment pools:			
Texas CLASS	\$ 106,149,988	56	67.1%
TexasTERM	3,370	55	0.0%
LOGIC	4,061	39	0.0%
Governmental securities:			
FHLMC	22,047,766	532	13.9%
FHLMC	19,287,844	349	12.2%
FNMA	2,895,003	879	1.8%
FFCB	8,020,594	1,008	5.1%
Total Fair Value	<u>\$ 158,408,626</u>		
Portfolio weighted average maturity		<u>221</u>	

It is the County's policy to select any individual investment with a maximum stated maturity of thirty-six (36) months. Portfolio maturities will be structured to meet the obligations of the County first and then to achieve the highest rate of return of interest. When the County has funds not required to meet current year obligations, maturity restraints will be imposed based upon the investment strategy for the group of funds.

D. Credit Risk

The County's investment policy does not require investments to hold certain credit ratings issued by nationally recognized statistical rating organizations. As of September 30, 2016, the County's investments in Texas CLASS, TexasTERM, and LOGIC were rated "AAAm" by Standard and Poor's.

E. Concentration of Credit Risk

It is the County's policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity (save and except zero duration funds), a specific issuer or a specific class of investments. To achieve this diversification, the County will limit investments in specific types of securities to the following percentages of the total portfolio:

Investment Type	Maximum Investment %
Repurchase Agreements	up to 35%
Certificates of Deposit	up to 50%
U.S. Treasury Bills/Notes	up to 100%
Other U.S. Government Securities	up to 80%
Authorized Local Government Investment Pools	up to 80%
No Load Money Market Mutual Funds	up to 50%
Bankers Acceptances	up to 15%

It is the County's policy to select investments in order to provide stability of income and reasonable liquidity.

NOTE 3 - RECEIVABLES

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2016, were as follows:

	Governmental Activities			
	General Fund	Debt Service Fund	Capital Projects Funds	Non-major Special Revenue Funds
Receivables:				
Property taxes	\$ 5,459,031	\$ 367,872	\$	\$ 1,016,170
Sales taxes				1,179,353
Grants	10,567,490			821,109
Fines and fees	85,102,510			
Other	3,844,944	3,775,612	56,285	2,297,864
Gross receivables	104,973,975	4,143,484	56,285	5,314,496
Less: allowance for uncollectibles	(57,945,357)	(36,787)		(101,617)
Totals	\$ 47,028,618	\$ 4,106,697	\$ 56,285	\$ 5,212,879

Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of September 30, 2016, the various components of unavailable revenue reported in the governmental funds are as follows:

	Unavailable	Unearned
Delinquent property taxes (General Fund)	\$ 4,913,128	\$
Delinquent property taxes (Road and Bridge Fund)	659,443	
Delinquent property taxes (Drainage District Fund)	255,110	
Delinquent property taxes (Debt Service Fund)	331,085	
Fines and fees (General Fund)	27,703,056	
Grant funds received prior to meeting all eligibility requirements		6,928,612
Total unavailable/unearned revenue for governmental funds	\$ 33,861,822	\$ 6,928,612

NOTE 4 – PROPERTY TAXES

The County's tax year covers the period October 1st through September 30th. The County's property taxes are levied annually in October on the basis of the Fort Bend Central Appraisal District's ("CAD") assessed values as of January 1st of that calendar year. Such taxes become delinquent on February 1st of the subsequent calendar year. The CAD establishes appraised values at 100% of market value less exemptions. The County's property taxes are billed and collected by the County's Tax Assessor/Collector.

A. 2015 Tax Year

Property taxes are prorated between the General, certain Special Revenue, and Debt Service Funds based on rates adopted for the year of the levy. For the 2016 fiscal year (2015 tax year), the County levied

property taxes of \$0.48600 per \$100 of assessed valuation. The 2015 rates resulted in total adjusted tax levies of approximately \$261.6 million based on a total adjusted valuation of approximately \$53.4 billion. The total tax rate in the 2015 tax year was prorated as follows:

	<u>2015 Rate</u>	<u>2015 Limit</u>
General, certain Special Revenue and Debt Service Funds	\$ 0.46500	\$ 0.80000
Fort Bend County Drainage District	\$ 0.02100	\$ 0.25000
Total Tax Rate	<u>\$ 0.48600</u>	<u>\$ 1.05000</u>

B. Fort Bend Central Appraisal District

The Fort Bend Central Appraisal District (“CAD”), a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County.

The CAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every four years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the CAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

The Commissioners Court will continue to set the tax rates on the property. State law also provides that, if approved by the qualified voters in the County, collection functions may be assigned to the CAD.

NOTE 5 – INTERFUND ACTIVITY

During the year, cash advances are occasionally made between funds for various projects and situations, which create receivables and payables between these funds. All of these interfund balances are expected to be paid within one year. As of September 30, 2016, the interfund receivables and payables were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 13,100,151	\$
Capital Project Funds		8,535,383
Non-major Special Revenue Funds	112,444	4,097,223
	<u>13,212,595</u>	<u>12,632,606</u>
Internal Service Funds	36,090	616,079
Total Governmental Activities	<u>\$ 13,248,685</u>	<u>\$ 13,248,685</u>

Transfers totaling approximately \$13.8 million were made during the year primarily for the purpose of moving unrestricted fund revenues to finance various programs that the government must account for in other funds in accordance with the budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

	<u>Transfers In</u>	<u>Transfers (Out)</u>
General Fund	\$ 17,200	\$ 13,539,414
Capital Project Funds		
Non-major Special Revenue Funds	13,763,470	241,256
Total Governmental Activities	<u>\$ 13,780,670</u>	<u>\$ 13,780,670</u>

NOTE 6 – CAPITAL ASSETS

A summary of changes in the primary government's capital assets for the year ended September 30, 2016, is as follows:

	Primary Government			
	Balances 10/1/15 *	Increases	Decreases	Balances 9/30/16
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 383,866,412	\$ 33,941,918		\$ 417,808,330
Construction in progress	39,528,860	35,356,976	(26,662,449)	48,223,387
Total capital assets not being depreciated	423,395,272	69,298,894	(26,662,449)	466,031,717
Depreciable capital assets:				
Vehicles	37,107,219	4,335,146	(3,216,957)	38,225,408
Office furniture and equipment	30,314,736	1,613,741	(410,783)	31,517,694
Machinery and equipment	27,425,635	2,285,997	(368,197)	29,343,435
Buildings, facilities and improvements	352,302,778	12,270,936		364,573,714
Infrastructure	1,105,191,461	123,434,790		1,228,626,251
Total other capital assets	1,552,341,829	143,940,610	(3,995,937)	1,692,286,502
Accumulated depreciation for:				
Vehicles	(22,622,880)	(3,979,743)	2,941,279	(23,661,344)
Office furniture and equipment	(24,024,326)	(2,392,578)	409,432	(26,007,472)
Machinery and equipment	(16,982,487)	(1,630,345)	323,399	(18,289,433)
Buildings, facilities and improvements	(92,469,442)	(9,479,977)		(101,949,419)
Infrastructure	(224,261,290)	(29,858,015)		(254,119,305)
Total accumulated depreciation	(380,360,425)	(47,340,658)	3,674,110	(424,026,973)
Depreciable capital assets, net	1,171,981,404	96,599,952	(321,827)	1,268,259,529
Total governmental activities capital assets, net	\$ 1,595,376,676	\$ 165,898,846	\$ (26,984,276)	\$1,734,291,246

*as restated. See Note 17 for more information.

Depreciation expenses were charged to the following functions in the statement of activities:

Fiscal Year 2016 Depreciation Expense

General administration	\$ 2,092,147
Financial administration	311,301
Administration of justice	5,040,638
Construction and maintenance	32,046,503
Health and welfare	1,979,944
Cooperative services	74,637
Public safety	3,153,129
Parks and recreation	936,783
Library	1,667,085
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	38,491
Total Depreciation Expense	\$ 47,340,658

Construction in progress and remaining commitments under related construction contracts for general government construction projects as of September 30, 2016, is as follows:

2016 CONSTRUCTION COSTS					
Project	Balances 10/1/15 *	Increases- Retainage Included	Decreases Capitalizations	Balances 9/30/16	Remaining Commitments
Mobility Projects - Bonds	\$ 29,705,353	\$ 12,636,595	\$ (12,884,399)	\$ 29,457,549	\$ 10,481,522
Wespark B Frontage Roads	4,964,807	419,897		5,384,704	1,750
Congestion Mitigation		1,568,583		1,568,583	
Utility Relocation - Greenbusch	1,496,929			1,496,929	
Justice Center Expansion		1,190,718		1,190,718	
Jail Energy Efficiency Project		1,049,540		1,049,540	
Justice Center Finish Out		973,377		973,377	
Crabb River Road Expansion	926,777	38,843		965,620	
2011 Public Transportation Grant	245,900	516,378		762,278	
Parks Infrastructure 2016		632,670		632,670	
Justice Center Structured Parking		587,920		587,920	
Lawson Upgrade		506,040		506,040	122,092
2015 County-wide Parks Projects		487,354		487,354	
Sheriff Txwarn Tower Software		434,145		434,145	
Sheriff Helicopter Project		424,911		424,911	58,857
Sheriff Vocational Building #2		312,708		312,708	
FM762 Landscaping	221,754			221,754	
Document Management Steer Team		211,950		211,950	686,525
LJ Parkway		208,702		208,702	
Four Corners Community Service Center	25,976	152,253		178,229	
Justice Center Security Upgrade	26,310	141,107		167,417	57,138
Justice Center Courtrooms Buildout	9,360	144,707		154,067	
Fairgrounds Livestock Building		152,606		152,606	
Missouri City Library Expansion		147,287		147,287	
Mission Bend Library		143,597		143,597	
CSI Redaction Software		124,798		124,798	
5th Street Community Center Expansion		82,794		82,794	
Enotices Software		45,000		45,000	4,228
Kitty Hollow Improvements		40,700		40,700	
West Bellfort Extention		31,706		31,706	
Courthouse Renovation Project		29,550		29,550	
Precinct 4 Renovations		26,972		26,972	
Mission Bend Community Center		14,657		14,657	
Sheriff Administratin Building		6,555		6,555	
Fort Bend Senior Meals on Wheels	1,084,565	527,530	(1,612,095)		40,072
Gordon Ranch	413,120	706	(413,826)		7,700
Juvenile Probation Gym Renovation	94,875	30,281	(125,156)		8,500
Odyssey Judges Sessions Software	62,447		(62,447)		9,342
Big Creek		190,486	(190,486)		367,155
Tiburon Upgrades		197,639	(197,639)		82,621
2015 Ebola Grant		67,056	(67,056)		14,580
Sienna Parkway Project					11,180
Facilities Tracking Software					6,950
Drainage Facility Carpet Replacement					3,976
IT Hardware Infrastructure					2,878
Stafford Run Project		179,215	(179,215)		1,080
Projects Completed in FY2016	250,687	10,679,443	(10,930,130)		
Totals	\$ 39,528,860	\$ 35,356,976	\$ (26,662,449)	\$ 48,223,387	\$ 11,968,146

*as restated. See Note 16 for more information.

A summary of changes in the discretely presented component units (Fort Bend County Toll Road Authority and Fort Bend Grand Parkway Toll Road Authority) capital assets for the year ended September 30, 2016, is as follows:

	Discretely Presented Component Units			
	Balances 10/1/15	Increases	Decreases	Balances 9/30/16
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 26,505,127	\$ 4,925,442		\$ 31,430,569
Construction in progress	28,373,977	53,952,936	(11,155,322)	71,171,591
Total capital assets not being depreciated	<u>54,879,104</u>	<u>58,878,378</u>	<u>(11,155,322)</u>	<u>102,602,160</u>
Depreciable capital assets:				
Office furniture and equipment	29,902			29,902
Infrastructure	327,351,968	10,001,430		337,353,398
Total other capital assets	<u>327,381,870</u>	<u>10,001,430</u>		<u>337,383,300</u>
Accumulated depreciation for:				
Office furniture and equipment	(2,990)	(5,980)		(8,970)
Infrastructure	(46,949,414)	(8,211,316)		(55,160,730)
Total accumulated depreciation	<u>(46,952,404)</u>	<u>(8,217,296)</u>		<u>(55,169,700)</u>
Depreciable capital assets, net	<u>280,429,466</u>	<u>1,784,134</u>		<u>282,213,600</u>
Total Governmental Activities capital assets, net	\$ 335,308,570	\$ 60,662,512	\$ (11,155,322)	\$ 384,815,760

Depreciation expense for the Fort Bend County Toll Road Authority and the Fort Bend Grand Parkway Toll Road Authority totaled \$8,217,296 for fiscal year 2016.

Construction in progress and remaining commitments under related construction contracts for the Fort Bend County Toll Road Authority and the Fort Bend Grand Parkway Toll Road Authority construction projects as of September 30, 2016, are as follows:

2016 CONSTRUCTION COSTS					
Project	Balances 10/1/15	Increases- Retainage Included	Decreases Capitalizations	Balances 9/30/16	Remaining Commitments
Fort Bend County Toll Road Authority	\$ 23,112,190	\$ 46,057,092	\$ (5,676,593)	\$ 63,492,689	\$ 48,704,098
Fort Bend Grand Parkway Toll Road Authority	5,261,787	7,895,844	(5,478,729)	7,678,902	3,890,602
Totals	<u>\$ 28,373,977</u>	<u>\$ 53,952,936</u>	<u>\$ (11,155,322)</u>	<u>\$ 71,171,591</u>	<u>\$ 52,594,700</u>

NOTE 7 – AMBULANCE SERVICES OVERPAYMENT LIABILITY

Fort Bend County identified a technical compliance deficiency regarding billing of ambulance services to Center for Medicare and Medicaid Services (“CMS”) and other federal payers. This was confirmed with a statistically valid random-sample audit performed in August of 2016. The variance rate was calculated at 26.6%. Based on this error rate, Fort Bend County was overpaid by CMS and other federal payers by approximately \$3 million over a period of six years. With the additional penalty, the County will be required to reimburse approximately \$4.5 million. The technical deficiency was corrected as of January 31, 2016 and controls have been implemented to ensure full compliance with regard to all requirements of all funding entities of ambulance services provided by Fort Bend County.

NOTE 8 - LONG-TERM DEBT**A. General Obligation Bonds and Long-Term Liabilities**

Long-term liabilities applicable to the County’s governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt as of September 30, 2016, is as follows:

Primary Government				
Original Issue	Description	Interest Rate %	Matures	Debt Outstanding
General Obligation Bonds				
\$ 126,675,000	Facilities Limited Tax Bonds, Series 2007	4.00 - 5.00	2031	\$ 4,845,000
48,940,000	Unlimited Tax Road Bonds, Series 2009	3.00 - 5.00	2029	4,245,000
73,430,000	Justice Center Limited Tax Bonds, Series 2009	3.00 - 5.25	2030	5,800,000
20,780,000	Unlimited Tax Road Refunding Bonds, Series 2009	3.00 - 5.00	2021	9,115,000
9,675,000	Fort Bend Flood Control Water Supply Refunding Bonds, Series 2010	2.50 - 4.00	2021	4,655,000
58,220,000	Unlimited Tax Road Bonds, Series 2012	2.00 - 5.00	2032	50,275,000
18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	17,445,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	51,050,000
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	93,370,000
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	75,340,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	94,420,000
Total General Obligation Bonds				\$ 410,560,000

The County issues general obligation bonds primarily for the purpose of funding construction projects. The Facilities and Justice Center Limited Tax Bonds were issued to provide funds for the construction of major County facilities. The Unlimited Tax Road Bonds have been issued to fund the acquisition of right-of-way and the construction of roads and bridges that are within the County’s major thoroughfare plan. The Fort Bend Flood Control Water Supply Refunding Bonds were issued to refund and defease the

FBFCWSC's outstanding Revenue Bonds, Series 2001, which were originally issued to fund the improvement of Big Creek as a component of the Drainage District infrastructure.

On June 6, 2016, Fort Bend County issued \$75,340,000 of Unlimited Tax Road and Refunding Bonds, of which \$28,070,000 was to refund and defease a material portion of the Unlimited Tax Road Bonds, Series 2009 of \$32,045,000. This advance refunding was undertaken to reduce total debt service payments over the next 13 years by \$5,763,175, and resulted in an economic gain of \$5,332,325. The remaining \$47,270,000 of this issue was new funding for County mobility projects.

On June 6, 2016, Fort Bend County issued \$94,420,000 of Limited Tax and Refunding Bonds, of which \$45,050,000 was to refund and defease a material portion of the Justice Center Limited Tax Bonds, Series 2009 of \$50,315,000. This advance refunding was undertaken to reduce total debt service payments over the next 14 years by \$10,364,450, and resulted in an economic gain of \$9,606,494. The remaining \$49,370,000 of this issue was new funding for various County facilities projects.

All of the County's outstanding bond issues are subject to federal arbitrage regulations. The County complies with the five year reporting requirements to the Internal Revenue Service for rebate calculation. As of the date of this report, the County has no contingent rebatable arbitrage.

A summary of long-term liability transactions of the County for the year ended September 30, 2016, follows:

	Balance 10/1/15	Additions	Retirements	Balance 9/30/16	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 341,640,000	\$ 169,760,000	\$ (100,840,000)	\$ 410,560,000	\$ 21,420,000
Premiums on bonds	34,625,782	34,156,270	(6,337,557)	62,444,495	
Total bonds payable	376,265,782	203,916,270	(107,177,557)	473,004,495	21,420,000
Accrued compensated absences	6,948,338	8,125,216	(7,877,822)	7,195,732	1,798,933
Other post-employment benefits ("OPEB") obligation	221,281,360	42,570,952	(6,954,340)	256,897,972	
Total Long-Term Liabilities	\$ 604,495,480	\$ 254,612,438	\$ (122,009,719)	\$ 737,098,199	\$ 23,218,933

Bonded debt is funded primarily by property taxes from the Debt Service Fund. Accrued compensated absences are payable by the fund in which the individual positions are budgeted. General Fund and the Drainage District Fund have been used to fund current OPEB costs. As of the date of this report, the long-term portion of the OPEB liability is not funded.

Annual debt service requirements to maturity for the general obligation bonds are summarized as follows:

	Principal	Interest	Totals
2017	\$ 21,420,000	\$ 18,828,362	\$ 40,248,362
2018	21,840,000	17,908,919	39,748,919
2019	22,110,000	16,888,950	38,998,950
2020	23,045,000	15,794,125	38,839,125
2021	24,020,000	14,660,800	38,680,800
2022-2026	124,070,000	55,650,775	179,720,775
2027-2031	126,160,000	24,255,500	150,415,500
2032-2036	47,895,000	4,935,550	52,830,550
Totals	\$ 410,560,000	\$ 168,922,981	\$ 579,482,981

Discretely presented component units long-term bonded debt as of September 30, 2016, is listed below:

Discretely Presented Component Units				
Original Issue	Description	Interest Rate %	Matures	Debt Outstanding
<u>Fort Bend County Toll Road Authority:</u>				
Revenue Bonds				
\$ 30,775,000	Senior Lien Toll Road Revenue Bonds, Series 2012	2.00 - 4.125	2040	\$ 30,280,000
116,940,000	Unlimited Tax and Subordinate Lien Toll Road Revenue Refunding Bonds Series 2012	3.125 - 5.00	2032	112,635,000
45,000,000	Senior Lien Toll Road Revenue Bonds, Series 2014	2.00 - 5.00	2042	44,100,000
64,440,000	Senior Lien Toll Road Revenue Bonds, Series 2016	2.00 - 5.00	2045	64,440,000
Total Revenue Bonds				\$ 251,455,000
<u>Fort Bend Grand Parkway Toll Road Authority:</u>				
Revenue Bonds				
\$ 155,085,000	Limited Contract Tax and Subordinate Lien Toll Road Revenue Bonds, Series 2012	3.00 - 5.00	2046	\$ 155,085,000
Total Revenue Bonds				\$ 155,085,000

A summary of long-term liability transactions of the discretely presented component units for the year ended September 30, 2016, follows:

Fort Bend County Toll Road Authority:

	Balance 10/1/15	Additions	Retirements	Balance 9/30/16	Amounts Due Within One Year
Revenue bonds	\$ 191,660,000	\$ 64,440,000	\$ (4,645,000)	\$ 251,455,000	\$ 5,390,000
Premiums on bonds	21,074,427	10,335,412	(1,319,824)	30,090,015	
Discounts on bonds	(287,523)		11,656	(275,867)	
Total Long-Term Liabilities	\$ 212,446,904	\$ 74,775,412	\$ (5,953,168)	\$ 281,269,148	\$ 5,390,000

Fort Bend Grand Parkway Toll Road Authority:

	Balance 10/1/15	Additions	Retirements	Balance 9/30/16	Amounts Due Within One Year
Revenue bonds	\$ 155,085,000	\$	\$	\$ 155,085,000	\$
Premiums on bonds	17,096,314		(552,981)	16,543,333	
Total Long-Term Liabilities	\$ 172,181,314	\$	\$ (552,981)	\$ 171,628,333	\$

Annual debt service requirements to maturity for the revenue bonds are summarized as follows:

Fort Bend County Toll Road Authority:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 5,390,000	\$ 11,685,175	\$ 17,075,175
2018	6,260,000	11,453,288	17,713,288
2019	7,070,000	11,185,688	18,255,688
2020	7,845,000	10,881,575	18,726,575
2021	8,530,000	10,518,375	19,048,375
2022-2026	52,260,000	45,680,028	97,940,028
2027-2031	67,625,000	31,190,181	98,815,181
2032-2036	40,645,000	16,884,306	57,529,306
2037-2041	36,370,000	8,786,347	45,156,347
2042-2045	19,460,000	1,772,150	21,232,150
Totals	\$ 251,455,000	\$ 160,037,113	\$ 411,492,113

Fort Bend Grand Parkway Toll Road Authority:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$	\$ 7,180,200	\$ 7,180,200
2017		7,180,200	7,180,200
2018		7,180,200	7,180,200
2019		7,180,200	7,180,200
2020		7,180,200	7,180,200
2021-2025	14,945,000	34,367,375	49,312,375
2026-2030	22,585,000	29,578,675	52,163,675
2031-2035	27,785,000	24,101,075	51,886,075
2036-2040	35,270,000	16,312,500	51,582,500
2041-2045	44,490,000	6,768,375	51,258,375
2046	10,010,000	200,200	10,210,200
Totals	\$ 155,085,000	\$ 147,229,200	\$ 302,314,200

B. Conduit Debt – Component Units

The Fort Bend County Housing Finance Corporation is authorized to finance residential housing by issuing tax-exempt revenue bonds to acquire mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the Corporation do not constitute a debt or pledge of faith of the Corporation, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. As of September 30, 2016, \$9,205,268 of total bonds are outstanding.

The Fort Bend County Industrial Development Corporation is authorized to finance industrial development projects as defined by the Development Act of 1979 by issuing bonds. The bonds issued by the Corporation do not constitute a debt or pledge of faith of the Corporation, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. As of September 30, 2016, \$129,640,071 of total bonds are outstanding.

C. Defeasance of Debt

In fiscal year 2015, the County defeased a large portion of the Facilities Limited Tax Bonds, Series 2007 by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. The trust account assets and the liability for the defeased bonds are not included in the County's basic financial statements. As of September 30, 2016, the outstanding balance of the Facilities Limited Tax Bonds, Series 2007 was \$100,470,000.

In fiscal year 2016, the County defeased a large portion of the Unlimited Tax Road Bonds, Series 2009 and a large portion of the Justice Center Limited Tax Bonds, Series 2009 by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. The trust account assets and the liability for the defeased bonds are not included in the County's basic financial statements. As of September 30, 2016, the outstanding balance of the Unlimited Tax Road Bonds, Series 2009 was \$32,045,000, and the outstanding balance of the Justice Center Limited Tax Bonds, Series 2009 was \$50,315,000.

NOTE 9 – EMPLOYEE RETIREMENT SYSTEM

General Information about the Pension Plan

A. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

B. Benefits Provided

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS ("TCDRS Act"). Members can retire with eight or more years of service at age 60 and above, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

All employees are eligible for non-duty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits equal two times the employee's final full-year salary. An employee who leaves County service may withdraw his or her contributions, plus any accumulated interest.

Benefit terms provide for annual cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustments are one-half of the change in the Consumer Price Index, limited to a maximum increase in retirement allowance of 2 percent for general employees and 3 percent for public safety employees. The Commissioners Court considers providing an additional cost-of-living adjustment after the employee's retirement date beyond the terms of the plan during the budget process if sufficient funds are available.

C. Employees Covered by Benefit Terms

As of September 30, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	506
Inactive employees entitled to but not yet receiving benefits	1,557
Active employees	2,181
Total	<u>4,244</u>

D. Contributions

The employer has elected the annually determined contribution rate ("ADCR") plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 12.14% for calendar year 2015 and 11.79% for calendar year 2016. The contribution rate payable by the employee members is 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

The County's total payroll in fiscal year 2016 was \$138.4 million and the County's contributions were based on a payroll of \$141.4 million. Contributions made by employees totaled \$9.9 million, and the County made contributions of \$16.8 million during the fiscal year ended September 30, 2016.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

A. Actuarial Assumptions

The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Actuarial Cost Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.00%
Salary Increases	3.50%
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Fort Bend County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Mortality	
Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with a scale AA, and then projected with a 110% of the MP-2014 Ultimate scale after that.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table projected to 2014 with scale AA, and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

B. Discount rate

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability ("UAAL") shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for

GASB 68 purposes. Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

C. Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2016 information for a 7-10 year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships ("MLPs")	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. ("HFRI") Fund of Funds Composite Index	25.00%	5.25%

(1) Target asset allocation adopted at the April 2016 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliffwater's 2016 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

D. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) – (b)
Balances as of December 31, 2014	\$ 508,779,484	\$ 473,976,767	\$ 34,802,717
Changes for the year:			
Service cost	17,634,188		17,634,188
Interest on total pension liability	41,231,027		41,231,027
Effect of plan changes	(3,757,840)		(3,757,840)
Effect of economic/demographic gains or losses	(4,826,769)		(4,826,769)
Effect of assumptions changes or inputs	5,221,392		5,221,392
Refund of contributions	(1,116,367)	(1,116,367)	
Benefit payments	(17,480,536)	(17,480,536)	
Administrative expenses		(341,868)	341,868
Member contributions		8,950,888	(8,950,888)
Net investment income		(3,695,830)	3,695,830
Employer contributions		15,499,968	(15,499,968)
Other		(697,460)	697,460
Balances as of December 31, 2015	<u>\$ 545,684,579</u>	<u>\$ 475,095,562</u>	<u>\$ 70,589,017</u>

Sensitivity Analysis

The following presents the net pension liability of the county/district, calculated using the discount rate of 8.10%, as well as what the Fort Bend County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 621,773,657	\$ 545,684,579	\$ 482,713,228
Fiduciary net position	<u>475,095,562</u>	<u>475,095,562</u>	<u>475,095,562</u>
Net pension liability / (asset)	<u>\$ 146,678,095</u>	<u>\$ 70,589,017</u>	<u>\$ 7,617,666</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2016, the County recognized pension expense of \$18,063,556 as follows:

Pension Expense	January 1, 2015 to December 31, 2015
Service cost	\$ 17,634,188
Interest on total pension liability	41,231,027
Effect of plan changes	(3,757,840)
Administrative expenses	341,868
Member contributions	(8,950,888)
Expected investment return net of investment expenses	(38,925,182)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(857,308)
Recognition of assumption changes or inputs	870,232
Recognition of investment gains or losses	9,779,999
Other	697,460
Pension expense	<u><u>\$ 18,063,556</u></u>

Deferred Inflows / Outflows of Resources

As of December 31, 2015, the deferred inflows and outflows of resources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ 4,233,692
Changes of assumptions	4,351,160	
Net difference between projected and actual earnings	37,864,200	
Contributions made subsequent to measurement date	12,759,837	N/A
	<u><u>\$ 54,975,197</u></u>	<u><u>\$ 4,233,692</u></u>

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:	
2016	\$ 9,792,924
2017	9,792,924
2018	9,792,924
2019	8,537,127
2020	65,770
Thereafter	-

NOTE 10 – DEFERRED COMPENSATION PLAN

The County offers all of its full-time employees a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. Nationwide Retirement Solutions, Security Benefit Life, and Edward Jones have been appointed as plan administrators. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to the employees until

termination, retirement, death, or emergency. Amounts of compensation deferred by employees under the plan provisions are disbursed to the plan administrators after each pay period. The plan administrators hold all funds invested in the plan and disburse funds to employees in accordance with plan provisions. The County does not maintain significant oversight of the plan administrators' activities.

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”)

A. Plan Description

In addition to providing pension benefits through the Texas County and District Retirement System, the County sponsors and administers a single-employer defined benefit health care plan titled “Fort Bend County Employee Benefit Plan” (“Plan”). The Plan was established and approved by Fort Bend County Commissioners Court and Chapter 175 of the Local Government Code which provides eligible employees, retirees, and their eligible dependents with the following post-employment benefits:

- Eligible retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County’s healthcare provider; and at the County’s cost to cover current employees.
- Eligible dependents of retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County’s healthcare provider; and at the County’s cost to cover current employees.

The Plan does not issue a separate, publicly available report.

B. Funding Policy and Contribution Rates

The contribution requirements of the County and plan members are established and may be amended by Commissioners Court. These contributions are neither guaranteed nor mandatory. The County has retained the right to unilaterally modify its payments toward retiree healthcare benefits. The Plan provides for the payment of a portion of the health and dental insurance premiums for eligible retired employees and their dependents. Plan members receiving benefits contribute a percentage of the monthly insurance premium. Currently, the Plan pays a portion of the retiree’s premiums, as well as his or her dependent coverage. The retiree contributes the premium cost each month, less the Plan subsidy.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. The County, therefore, charges both groups an equal, blended rate premium. Although both groups are charged the same rate, GAAP requires the actuarial figures to be calculated using age adjusted premiums approximating claim costs for retirees separately from active employees. The use of age adjusted premiums results in the addition of an implicit rate subsidy into the actuarial accrued liability. However, the County has elected to contribute to the Plan at a rate that is based on an actuarial valuation prepared using the blended rate premium that is actually charged to the Plan.

The County recognizes its share of the costs of providing these benefits when paid, on a “pay-as-you-go” basis. These payments are budgeted annually. As of September 30, 2016, there were 750 retirees receiving benefits and approximately 2,590 active members not yet eligible to receive such benefits. Commencing in fiscal 2008, the County implemented GASB Statement No. 45 “Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.” The County has performed an actuarial valuation of its post-retirement benefit liability. The financial statement disclosures for 2016 are as follows:

C. Annual OPEB Costs and Net OPEB Obligation

For fiscal year 2016, the County's annual OPEB cost for the Plan was \$42,570,952. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the year ended September 30, 2016, were as follows:

	Fiscal Year Ending 9/30/16
Determination of Annual Required Contribution	
Normal Cost at Fiscal Year End	\$ 23,303,760
Amortization of Unfunded Actuarial Accrued Liability	22,720,479
Annual Required Contribution ("ARC")	<u>46,024,239</u>
Determination of Net OPEB Obligation	
Annual Required Contribution	46,024,239
Interest on prior-year Net OPEB Obligation	8,851,254
Adjustment to ARC	(12,304,541)
Annual OPEB Cost	<u>42,570,952</u>
Less Assumed Contributions Made	<u>(6,954,340)</u>
Estimated Increase in Net OPEB Obligation	35,616,612
Net OPEB Obligation - Beginning of Year	<u>221,281,360</u>
Net OPEB Obligation - End of Year	<u><u>\$ 256,897,972</u></u>
Percentage of OPEB Cost Contributed	16.3%

D. Trend Information

The following table shows the estimated annual OPEB cost and net OPEB obligation for the prior three years assuming the plan is not prefunded (4% discount):

Fiscal Year Ended	Discount Rate	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2014	4%	\$ 35,741,230	13.3%	\$ 189,759,358
2015	4%	\$ 36,980,392	14.8%	\$ 221,281,360
2016	4%	\$ 42,570,952	16.3%	\$ 256,897,972

E. Funded Status and Funding Progress

A schedule of funded status as of the most recent actuarial valuation is as follows:

Actuarial valuation date	October 1, 2015
Actuarial value of plan assets (a)	\$ 0
Actuarial accrued liability ("AAL") (b)	\$ 350,708,226
Unfunded/(Overfunded) actuarial accrued liability ("UAAL" or "OAAL") (b-a)	\$ 350,708,226
Funded Ratio (a/b)	0.0%
Annual Covered Payroll (c)	\$ 127,676,972
UAAL or OAAL as % of covered payroll ((b-a)/c)	274.7%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability.

F. Actuarial Methods and Assumptions

The actuarial cost method used for determining the benefit obligations is a Projected Unit Credit Cost Method. Under this method, the actuarial present value of projected benefits is the value of benefits expected to be paid for current actives and retirees and is calculated based on certain assumptions and census data. The amortization period and method utilized was a 30 year level dollar closed period. The Actuarial Accrued Liability (“AAL”) is the actuarial present value of benefits attributed to employee service rendered prior to the valuation date. The AAL equals the present value of benefits multiplied by a fraction equal to service to date over service at expected retirement. The Normal Cost is the actuarial present value of benefits attributed to one year of service. This equals the present value of benefits divided by service at expected retirement. Since retirees are not accruing any more service, their normal cost is zero. In determining the Annual Required Contribution, The Unfunded AAL is amortized as a level dollar over 30 years. The actuarial assumptions included a 4% per annum discount rate for valuing liabilities. Employees eligible for retiree medical benefits assumed to elect continued medical coverage in retirement for themselves and their spouses is 100% and 40% respectively. The valuation assumes the following:

- Healthcare cost trend rates:
 - Pre-65 trend begins at 6.2% in fiscal year 2011 and falls to 4.7% in 2089.
 - Post-65 trend begins at 6.2% in fiscal year 2011 and falls to 4.8% in 2099.
 - Dental trend begins at 5.86% in fiscal year 2011 and falls to 3.95% in 2024.
- 4% per annum discount rate for valuing liabilities.
- Employees eligible for retiree medical benefits assumed to elect continued medical coverage in retirement for themselves and their spouses is 100% and 40% respectively.
- 2.75% inflation rate.
- No projected salary increases.

NOTE 12 – NET PENSION OBLIGATION AND OTHER POST-EMPLOYMENT BENEFITS FUNDING IN PRIOR YEARS

The governmental funds that have been used to fund the net pension obligation and other post-employment benefit obligations in prior years have been the General Fund and the Drainage District Fund. The Drainage District Fund has only funded these obligations for retirees that worked for that department through the date of their retirement. All other obligations for retirees have been funded within the General Fund.

NOTE 13 – FUND BALANCES

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned, as described in Note 1. Fund balances for all the major and non-major governmental funds as of September 30, 2016, were distributed as follows:

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals
Nonspendable:					
Prepaid items	\$ 270,023	\$	\$	\$ 28,044	\$ 298,067
Subtotal	270,023			28,044	298,067
Restricted for:					
General administration	1,889			3,390,451	3,392,340
Financial administration				973	973
Administration of justice	245,276			3,452,656	3,697,932
Construction and maintenance			89,482,237	42,680,860	132,163,097
Health and welfare	10,758			136,997	147,755
Public safety				1,355,862	1,355,862
Library				626,017	626,017
Debt service		1,086,398			1,086,398
Subtotal	257,923	1,086,398	89,482,237	51,643,816	142,470,374
Committed to:					
Facility construction/renovation	625,957				625,957
Mobility road projects	1,906,590				1,906,590
Contract Management	165,200				165,200
Parks and Fairgrounds renovations	91,369				91,369
Highway 36 Rail Corridor	50,000				50,000
IT Infrastructure	176,459				176,459
Wetlands Mitigation	436,500				436,500
Willow Fork Drainage Project	34,381				34,381
Special Projects-Commissioners Court	603,032				603,032
Software projects	2,632,561				2,632,561
Right-of-way acquisitions	1,556,236				1,556,236
Subtotal	8,278,285				8,278,285
Unassigned	37,882,243			(12,510)	37,869,733
Total Fund Balances	\$ 46,688,474	\$ 1,086,398	\$ 89,482,237	\$ 51,659,350	\$ 188,916,459

NOTE 14 – CONTINGENCIES AND COMMITMENTS**A. Construction Contract Commitments**

The County had several capital improvement commitments as of September 30, 2016. A contract between two parties does not result immediately in the recognition of a liability. Instead, a liability is incurred when performance has occurred under the contract. Until such time as performance takes place, these contracts represent a commitment rather than a liability. These commitments and their related construction in progress are summarized in Note 6.

B. Litigation and Other Contingencies

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2016.

NOTE 15 - RISK MANAGEMENT

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. Settled claims have not exceeded insurance coverage in any of the previous three fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

Liabilities have been recorded for workers' compensation, auto liability, general liability, and employee benefits. These liabilities are recorded when it is probable that a loss has occurred and the amount can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported ("IBNR"). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends, and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses regardless of whether allocated to specific claims. Non-incremental claim adjustment expenses have not been included as part of the liability for claims and judgments. However, estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate. A summary of the changes in the balances of claims liabilities for the years ended September 30, 2016 and 2015 is as follows:

Employee Benefits:

	Year ended 9/30/16	Year ended 9/30/15
Unpaid claims, beginning of year	\$ 2,970,451	\$ 3,653,931
Incurred claims (including IBNRs)	29,534,115	34,888,587
Claim payments	(29,577,387)	(35,572,067)
Unpaid claims, end of year	<u>\$ 2,927,179</u>	<u>\$ 2,970,451</u>

Other Insurance:

	Year ended 9/30/16	Year ended 9/30/15
Unpaid claims, beginning of year	\$ 3,475,912	\$ 3,449,991
Incurred claims (including IBNRs)	436,046	2,884,017
Claim payments	(360,231)	(2,858,096)
Unpaid claims, end of year	<u>\$ 3,551,727</u>	<u>\$ 3,475,912</u>

NOTE 16 – DEFICIT NET POSITION

As of September 30, 2016, the Fort Bend Grand Parkway Toll Road Authority has a deficit net position of \$7,122,920. This is caused by the issuance of bonds for the construction of the tolled overpasses along State Highway 99. Operating revenues from toll collections began in February 2014. Therefore, sufficient assets have not yet been generated to offset the liabilities, resulting in a deficit net position.

NOTE 17 – RESTATEMENT OF BEGINNING NET POSITION***Restatement of Capital Assets***

During the 2016 fiscal year, it was discovered that in prior years, the County had understated the capitalized value of infrastructure donated to the County by other municipalities within the County, and understated the value of the construction in progress and capitalized value of roads built by the County. Therefore, during the 2016 fiscal year, the County made adjustments to its capital asset records to correct for these understatements, as well as minor adjustments to other capital assets due to misclassifications.

As a result of these adjustments, the County has restated its beginning capital asset amounts and accumulated depreciation, increasing beginning net position by \$479,547,228. The detail of this restatement is as follows:

Capital Assets:	
Construction in progress	12,945,789
Vehicles	18,000
Machinery and equipment	14,584
Infrastructure	<u>522,749,930</u>
	535,728,303
Accumulated Depreciation:	
Vehicles	18,000
Machinery and equipment	731
Infrastructure	<u>56,162,344</u>
	<u>56,181,075</u>
Net restatement due to capital assets	<u><u>\$ 479,547,228</u></u>

NOTE 18 – SUBSEQUENT EVENTS

Fort Bend County issued approximately \$3.8 million in tax notes in January 2017 to fund the construction of West Bellfort Road from Binion Lane to Harlem Road. The debt service on these notes will be paid from a Joint Participation agreement with the Municipal Utility District and a sales tax allocation from the Management District which the new road is located within.

Required Supplementary Information

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 206,218,766	\$ 206,218,766	\$ 208,164,429	\$ 1,945,663
Fines and fees	28,548,350	28,548,350	29,733,212	1,184,862
Intergovernmental	6,321,616	6,321,616	5,627,816	(693,800)
Earnings on investments	552,000	552,000	861,601	309,601
Miscellaneous	2,898,350	2,898,350	3,272,137	373,787
Total Revenues	244,539,082	244,539,082	247,659,195	3,120,113
Expenditures				
General Administration				
County Judge:				
Salaries and personnel costs	663,806	658,806	658,613	193
Operating costs	16,648	14,197	14,108	89
Information technology costs	250	401	371	30
Commissioner Precinct 1:				
Salaries and personnel costs	451,960	452,109	452,109	
Operating costs	12,660	8,670	8,661	9
Commissioner Precinct 2:				
Salaries and personnel costs	587,193	589,008	587,367	1,641
Operating costs	33,218	33,166	31,816	1,350
Information technology costs		52	52	
Commissioner Precinct 3:				
Salaries and personnel costs	589,098	526,645	526,597	48
Operating costs	34,169	25,149	23,928	1,221
Information technology costs		750	592	158
Commissioner Precinct 4:				
Salaries and personnel costs	427,057	421,857	421,837	20
Operating costs	11,857	8,511	8,299	212
Information technology costs		546	473	73
County Clerk:				
Salaries and personnel costs	3,872,577	3,820,579	3,820,306	273
Operating costs	97,744	95,144	94,851	293
Information technology costs	27,138	27,138	26,330	808
Non-Departmental:				
Salaries and personnel costs	4,748,401	5,098,565	5,098,401	164
Operating costs	9,853,042	8,217,564	8,070,732	146,832
Information technology costs		1,230		1,230
Capital acquisitions		2,071,361	2,070,361	1,000
Risk Management/Insurance:				
Salaries and personnel costs	809,121	779,785	779,761	24
Operating costs	176,516	164,116	139,983	24,133
Information technology costs	601	601	551	50
Capital acquisitions	10,000	7,200	7,185	15

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Elections Administrator:				
Salaries and personnel costs	693,105	680,199	680,159	40
Operating costs	205,465	205,465	203,850	1,615
Elections Services:				
Salaries and personnel costs	292,556	321,336	321,295	41
Operating costs	272,800	278,500	263,675	14,825
Information technology costs	9,400	9,400	9,357	43
Human Resources:				
Salaries and personnel costs	829,590	822,636	822,614	22
Operating costs	193,550	157,780	157,567	213
Information technology costs		1,450	1,402	48
Capital acquisitions		5,320	5,320	
Vehicle Maintenance:				
Salaries and personnel costs	850,329	755,589	755,506	83
Operating costs	(1,111,708)	(933,587)	(948,673)	15,086
Information technology costs		45	30	15
Capital acquisitions	276,746	203,631	203,563	68
Records Management:				
Salaries and personnel costs	384,233	368,753	368,707	46
Operating costs	18,482	19,519	19,031	488
Information technology costs	14,186	7,579	7,579	
Capital acquisitions		5,570	5,431	139
Central Mailroom:				
Salaries and personnel costs	217,566	217,566	215,730	1,836
Operating costs	555,313	600,313	599,196	1,117
Capital acquisitions	24,650	24,650	24,650	
Facilities Management and Planning:				
Salaries and personnel costs	608,609	601,098	605,370	(4,272)
Operating costs	38,600	33,969	32,605	1,364
Information technology costs		2,030	1,664	366
Capital acquisitions	16,550	24,151	24,150	1
Facilities Maintenance:				
Salaries and personnel costs	902,461	881,587	881,587	
Operating costs	954,207	887,257	886,768	489
Information technology costs	11,500	13,700	13,669	31
Capital acquisitions	24,070	32,720	32,720	
Facilities Operations:				
Salaries and personnel costs	216,201	196,772	196,697	75
Operating costs	4,423,282	4,119,982	4,111,227	8,755
Janitorial:				
Salaries and personnel costs	579,701	565,980	565,976	4
Operating costs	622,215	612,515	611,751	764
Jail Maintenance:				
Salaries and personnel costs	725,481	654,527	654,480	47
Operating costs	750,828	479,028	478,992	36
Information technology costs	21,000	10,300	10,269	31

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Interdepartmental Construction:				
Salaries and personnel costs	1,136,204	1,140,133	1,140,133	
Operating costs	62,456	38,434	37,666	768
Capital acquisitions	67,440	55,440	55,325	115
County Attorney:				
Salaries and personnel costs	2,457,856	2,432,583	2,431,196	1,387
Operating costs	138,714	131,529	4,606,643	(4,475,114)
Information technology costs	6,999	8,567	7,165	1,402
Capital acquisitions		12,617	24,650	(12,033)
Information Technology:				
Salaries and personnel costs	4,857,886	4,776,959	4,776,696	263
Operating costs	2,882,188	2,635,600	2,598,176	37,424
Information technology costs	292,500	358,871	358,664	207
Capital acquisitions		82,185	81,986	199
Purchasing:				
Salaries and personnel costs	893,865	877,007	876,979	28
Operating costs	28,866	28,620	26,290	2,330
Information technology costs		2,862	2,742	120
Capital Outlay-General Fund:				
Capital acquisitions	7,768,118			
Total General Administration	56,637,116	48,471,887	52,691,509	(4,219,622)
Financial Administration				
County Auditor:				
Salaries and personnel costs	2,122,741	2,083,431	2,083,343	88
Operating costs	23,735	56,935	56,597	338
Information technology costs	500	500	186	314
County Treasurer:				
Salaries and personnel costs	770,899	764,467	764,437	30
Operating costs	182,716	179,661	174,946	4,715
Information technology costs	4,000	400	207	193
Court Collections:				
Salaries and personnel costs	122,277	122,277	121,870	407
Operating costs	15,255	15,255	14,575	680
Information technology costs	375	375	163	212
EMS Collections:				
Salaries and personnel costs	439,124	415,424	415,413	11
Operating costs	152,629	178,142	143,126	35,016
Information technology costs	100	100	37	63
Tax Assessor/Collector:				
Salaries and personnel costs	4,420,658	4,399,641	4,399,545	96
Operating costs	287,487	271,975	271,917	58
Information technology costs	1,000	27,672	27,080	592
Capital acquisitions	9,160			

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Budget Office:				
Salaries and personnel costs	572,486	562,038	562,010	28
Operating costs	13,547	7,847	6,910	937
Information technology costs		300	267	33
Total Financial Administration	9,138,689	9,086,440	9,042,629	43,811
Administration of Justice				
County Court-at-Law #1:				
Salaries and personnel costs	578,981	573,781	573,772	9
Operating costs	241,784	460,156	460,123	33
Information technology costs	910	920	918	2
County Court-at-Law #2:				
Salaries and personnel costs	571,999	566,999	566,397	602
Operating costs	239,680	397,322	397,286	36
Information technology costs	910	119	119	
County Court-at-Law #3:				
Salaries and personnel costs	577,010	550,519	550,512	7
Operating costs	239,402	321,604	556,862	(235,258)
Information technology costs	910	910		910
County Court-at-Law #4:				
Salaries and personnel costs	574,490	543,394	543,375	19
Operating costs	237,450	1,108,258	1,107,888	370
Information technology costs	910	885		885
Associate County Court-at-Law:				
Salaries and personnel costs	246,366	244,266	244,251	15
Operating costs	16,130	16,130	13,831	2,299
County Court-at-Law #5:				
Salaries and personnel costs	440,510	412,763	412,694	69
Operating costs	185,338	373,334	372,718	616
Information technology costs	906	15,702	14,995	707
Capital acquisitions		5,846	5,846	
240th District Court:				
Salaries and personnel costs	268,324	243,690	243,641	49
Operating costs	232,401	695,675	695,675	
Information technology costs		3,616	3,494	122
268th District Court:				
Salaries and personnel costs	267,597	270,838	270,838	
Operating costs	252,076	586,032	585,989	43
Information technology costs	5,320			
328th District Court:				
Salaries and personnel costs	439,490	441,971	441,970	1
Operating costs	230,704	447,752	447,335	417
Information technology costs	5,320	120	118	2
Capital acquisitions		5,320	5,320	
387th District Court:				
Salaries and personnel costs	436,705	439,667	439,666	1
Operating costs	159,265	193,810	192,670	1,140

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
400th District Court:				
Salaries and personnel costs	268,588	269,494	269,493	1
Operating costs	212,550	930,915	929,834	1,081
Information technology costs		2,760	2,757	3
434th District Court:				
Salaries and personnel costs	273,315	274,449	274,448	1
Operating costs	239,050	1,163,413	1,138,919	24,494
Information technology costs		2,760	2,760	
Capital acquisitions		520		520
505th District Court:				
Salaries and personnel costs	261,434	268,168	268,168	
Operating costs	242,370	59,370	58,400	970
Information technology costs	800	3,560	2,987	573
Child Support:				
Salaries and personnel costs	465,232	446,492	446,417	75
Operating costs	17,544	17,544	16,377	1,167
District Clerk:				
Salaries and personnel costs	4,211,365	4,062,157	4,062,141	16
Operating costs	232,977	163,508	163,468	40
Information technology costs	24,957	15,626	15,619	7
District Clerk Jury Payments:				
Operating costs	300,000	203,500	203,277	223
Justice of the Peace Precinct #1, Place 1:				
Salaries and personnel costs	506,365	501,965	501,874	91
Operating costs	13,800	13,800	13,423	377
Justice of the Peace Precinct #1, Place 2:				
Salaries and personnel costs	656,999	642,216	642,174	42
Operating costs	19,125	19,125	17,814	1,311
Information technology costs	7,869	2,549	2,549	
Capital acquisitions		5,320	5,320	
Justice of the Peace Precinct #2:				
Salaries and personnel costs	520,328	512,648	512,632	16
Operating costs	30,950	30,950	29,284	1,666
Justice of the Peace Precinct #3:				
Salaries and personnel costs	616,055	616,055	615,811	244
Operating costs	13,700	13,700	11,317	2,383
Justice of the Peace Precinct #4:				
Salaries and personnel costs	529,384	528,106	526,352	1,754
Operating costs	12,136	12,136	11,258	878
Bail Bond Board:				
Salaries and personnel costs	90,651	90,676	90,676	
Operating costs	2,781	2,781	1,887	894
Information technology costs	25	25		25

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
District Attorney:				
Salaries and personnel costs	9,880,263	9,678,653	9,678,639	14
Operating costs	604,815	335,338	325,718	9,620
Information technology costs	22,450	34,650	34,210	440
Capital acquisitions	87,700	66,225	66,200	25
Public Defender - Mental Health:				
Salaries and personnel costs	822,619	724,671	724,600	71
Operating costs	227,782	33,598	33,584	14
Information technology costs	4,120	4,720	3,904	816
Capital acquisitions	16,550	17,076	16,550	526
District Judges Fees/Services:				
Operating costs	3,000,000			
Sheriff Detention Operating:				
Salaries and personnel costs	23,698,585	23,593,484	23,593,432	52
Operating costs	5,809,269	6,362,708	6,207,537	155,171
Information technology costs	23,075	23,075	19,672	3,403
Capital acquisitions	207,755	207,492	203,030	4,462
Sheriff - Bailiffs:				
Salaries and personnel costs	2,900,216	2,858,583	2,858,576	7
Operating costs	59,998	38,998	36,884	2,114
Information technology costs	6,723	6,723	4,928	1,795
Capital acquisitions				
240th,400th Dist Ct Assoc Jdg:				
Salaries and personnel costs	254,752	254,056	254,056	
Operating costs	22,003	10,584	10,386	198
Information technology costs	600	769	769	
Indigent Defense Program:				
Salaries and personnel costs	229,771	217,723	217,641	82
Operating costs	47,176	72,430	72,193	237
Behavioral Health Services:				
Salaries and personnel costs	323,719	300,469	299,622	847
Operating costs	15,873	18,339	18,211	128
Information technology costs	886	4,642	4,057	585
268th,434th Dist Ct Assoc Jdg:				
Salaries and personnel costs	169,768	170,423	170,423	
Operating costs	10,303	10,545	10,214	331
Death Investigators:				
Operating costs	24,350	24,350	21,906	2,444
Adult Probation Operating:				
Salaries and personnel costs	78,588	80,189	78,998	1,191
Operating costs	85,904	64,104	64,037	67
CSR Program:				
Salaries and personnel costs	319,639	306,139	306,112	27
Operating costs	24,804	24,804	23,967	837
Drug Court - County:				
Operating costs	100,000	92,100	80,655	11,445

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Juvenile Truancy Court:				
Salaries and personnel costs	324,378	301,578	301,493	85
Operating costs	10,375	2,875	2,805	70
Information technology costs	150	150	55	95
Total Administration of Justice	65,636,197	65,739,950	65,730,803	9,147
Construction and Maintenance				
Engineering:				
Salaries and personnel costs	2,187,149	2,096,252	2,096,052	200
Operating costs	518,568	262,468	220,412	42,056
Information technology costs	15,846	19,215	17,746	1,469
Capital acquisitions	86,504	93,135	93,134	1
Landfill:				
Salaries and personnel costs	41,326	27,926	27,870	56
Operating costs	85,635	58,635	55,630	3,005
Recycling Center:				
Salaries and personnel costs	138,938	134,038	133,967	71
Operating costs	47,647	56,138	55,529	609
Capital acquisitions	90,000	80,234	80,234	
Household/Ag Waste Program:				
Salaries and personnel costs	37,569	29,169	29,107	62
Operating costs	58,906	64,506	63,968	538
Information technology costs		300	124	176
Capital acquisitions		5,932	5,932	
Total Construction and Maintenance	3,308,088	2,927,948	2,879,705	48,243
Health and Human Services:				
Ambulance - EMS:				
Salaries and personnel costs	10,760,338	11,146,120	11,146,120	
Operating costs	1,328,777	1,214,070	1,210,694	3,376
Information technology costs	6,000	6,000	5,851	149
Capital acquisitions	796,580	792,780	793,199	(419)
Public Transportation:				
Operating costs	2,511,497	23,339	22,900	439
Health Department - County:				
Salaries and personnel costs	486,397	465,784	464,062	1,722
Operating costs	41,448	44,203	43,130	1,073
Information technology costs	100	845	845	
Clinical Health Immunization:				
Salaries and personnel costs	365,041	356,941	356,843	98
Operating costs	20,975	20,975	19,223	1,752
Animal Control:				
Salaries and personnel costs	895,763	846,239	846,159	80
Operating costs	193,424	170,292	147,501	22,791
Information technology costs	1,946	1,946		1,946
Capital acquisitions	58,620	58,620	58,614	6

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Health and Human Services:				
Salaries and personnel costs	506,271	502,671	502,626	45
Operating costs	629,227	777,476	672,438	105,038
Information technology costs	5,000	3,651	3,651	
Senior Center:				
Salaries and personnel costs	271,744	252,313	251,912	401
Operating costs	19,245	18,990	18,184	806
Information technology costs		755	755	
Environmental Services:				
Salaries and personnel costs	1,380,837	1,321,313	1,321,228	85
Operating costs	143,668	110,688	110,510	178
Information technology costs	1,500	1,500	1,496	4
Capital acquisitions	41,200	46,520	46,520	
CIHC Coordinator - County:				
Salaries and personnel costs	597,512	599,709	599,705	4
Operating costs	1,526,374	1,955,599	1,933,310	22,289
Information technology costs	75	75		75
Social Services:				
Salaries and personnel costs	822,374	820,087	787,044	33,043
Operating costs	326,686	333,780	333,232	548
Information technology costs	1,986	1,792	1,791	1
Total Health and Welfare	23,740,605	21,895,073	21,699,543	195,530
Cooperative Services				
Extension Service:				
Salaries and personnel costs	501,271	477,108	477,016	92
Operating costs	338,007	350,957	347,174	3,783
Information technology costs	100	350	257	93
Capital acquisitions		11,971	16,550	(4,579)
Veterans Service:				
Salaries and personnel costs	214,004	210,404	210,334	70
Operating costs	10,817	6,967	5,365	1,602
Information technology costs	50	500	315	185
Total Cooperative Services	1,064,249	1,058,257	1,057,011	1,246
Public Safety				
Civil Service Commission:				
Salaries and personnel costs	85,188	85,188	85,178	10
Operating costs	10,428	10,428	8,012	2,416
Information technology costs	50	50		50
Fire Marshal:				
Salaries and personnel costs	1,074,408	1,081,378	1,081,378	
Operating costs	1,672,218	1,634,416	1,633,227	1,189
Information technology costs	7,775	7,775	7,409	366
Capital acquisitions	85,332	74,300	74,300	

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Department of Public Safety:				
Salaries and personnel costs	126,244	120,344	120,329	15
Operating costs	20,802	20,802	17,155	3,647
Information technology costs	3,700	3,700	3,609	91
DPS - License and Weight:				
Operating costs	5,673	5,673	4,272	1,401
Information technology costs	500	500	461	39
Constable Precinct #1:				
Salaries and personnel costs	1,598,405	1,560,356	1,560,288	68
Operating costs	180,805	112,581	110,954	1,627
Information technology costs	886	886	37	849
Capital acquisitions	49,245	40,873	40,873	
Constable Precinct #2:				
Salaries and personnel costs	1,590,424	1,609,828	1,609,827	1
Operating costs	175,981	126,262	121,715	4,547
Information technology costs		1,000	874	126
Capital acquisitions	124,583	102,258	101,700	558
Constable Precinct #3:				
Salaries and personnel costs	1,117,472	984,614	984,598	16
Operating costs	163,851	123,362	122,246	1,116
Information technology costs	751	1,051	932	119
Capital acquisitions	28,975	26,100	26,097	3
Constable Precinct #4:				
Salaries and personnel costs	1,078,546	1,112,887	1,112,887	
Operating costs	152,255	110,911	110,873	38
Information technology costs	2,525	6,496	6,495	1
Capital acquisitions	82,679	106,701	106,588	113
Sheriff Enforcement Operating:				
Salaries and personnel costs	29,672,154	29,576,904	29,576,904	
Operating costs	4,679,117	3,410,259	3,314,033	96,226
Information technology costs	46,779	106,925	101,813	5,112
Capital acquisitions	1,588,265	1,118,958	1,118,957	1
Commissary Administration:				
Operating costs		94,307	19,399	74,908
Emergency Management - County:				
Salaries and personnel costs	510,292	532,528	532,527	1
Operating costs	115,790	91,534	88,725	2,809
Information technology costs	100	12,084	11,493	591
Capital acquisitions		5,972	5,972	
Total Public Safety	46,052,198	44,020,191	43,822,137	198,054

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Parks and Recreation				
Fairgrounds:				
Salaries and personnel costs	499,755	475,331	475,259	72
Operating costs	84,704	123,312	121,194	2,118
Information technology costs		192	191	1
Capital acquisitions	22,850	22,850	22,850	
Jones Creek Ranch:				
Salaries and personnel costs	420,848	393,054	392,716	338
Operating costs	105,365	102,765	99,347	3,418
Information technology costs	5,842	5,842	5,350	492
Capital acquisitions	95,000	89,500	88,789	711
Parks Department:				
Salaries and personnel costs	1,320,872	1,246,770	1,246,509	261
Operating costs	680,808	600,808	576,445	24,363
Information technology costs	886	7,886	6,295	1,591
Capital acquisitions	143,940	141,940	141,723	217
Total Parks and Recreation	3,380,870	3,210,250	3,176,668	33,582
Libraries and Education				
County Library Operating:				
Salaries and personnel costs	11,756,006	11,528,115	11,527,836	279
Operating costs	3,341,668	3,385,583	3,385,074	509
Information technology costs	221,941	197,421	197,360	61
Capital acquisitions	218,397	171,002	170,488	514
Total Libraries and Education	15,538,012	15,282,121	15,280,758	1,363
Total Expenditures	224,496,024	211,692,117	215,380,763	(3,688,646)
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Excess of Revenues Over Expenditures	20,043,058	32,846,965	32,278,432	(568,533)
Other Financing (Uses)				
Transfers (out)	(14,831,864)	(14,765,514)	(13,539,414)	1,226,100
Total Other Financing (Uses)	(14,831,864)	(14,765,514)	(13,539,414)	1,226,100
Net Change in Fund Balance- Budgetary Basis	5,211,194	18,081,451	18,739,018	657,567
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(17,984,600)	
Fund Balance, Beginning of Year	45,934,056	45,934,056	45,934,056	
Fund Balance, End of Year	\$ 51,145,250	\$ 64,015,507	\$ 46,688,474	\$ 657,567

(a) See reconciliation on page 77.

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2015

Budgets

Formal budgets are legally adopted on a GAAP basis for the General Fund, certain Special Revenue Funds and all Debt Service Funds except for the Fort Bend Parkway Road District Unlimited Tax Bonds Debt Service Fund. The debt service requirements relating to the Parkway bonds are funded solely from property taxes levied on property within the Road District. The County does not present any major Special Revenue Funds as of September 30, 2016, regardless of whether there is a legally adopted budget.

Formal budgets (annualized budgeting) are not adopted in the Capital Projects Funds. Effective budgetary control in those funds is achieved through individual project budgeting in conformance with the provisions of bond orders and other sources.

The County Budget Officer prepares the proposed budget and submits the data to the Commissioners Court. A public hearing is held on the budget before finalizing it. The Court may increase or decrease the amounts requested by the departments. In the final budget, which is usually adopted in the last quarter of the year, appropriations of the budgeted funds cannot exceed the available fund balances in such funds at October 1, plus the estimated revenues for the ensuing year. During the year, the Court may increase budgeted revenues and expenditures for unexpected revenues or beginning fund balances in excess of budget estimates, provided the Court rules that a state of emergency exists. The legal level of budgetary control takes place at the major operating group level within each department. The four major operating groups are: salary and personnel costs, operating and training costs, information technology costs, and capital acquisition costs. Budgetary transfers between major operating groups within each department require Commissioners Court approval.

Amounts reported in the accompanying financial statements represent the original budgeted amount plus all supplemental appropriations.

Budgetary Basis

Fort Bend County budgets for operational and capital activity through the fiscal year budget process for the General Fund, Road & Bridge, Drainage, and Debt Service Fund. 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 following schedule shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 247,659,195	\$ 33,975,821	\$ 281,635,016
Expenditures	215,380,763	51,977,621	267,358,384
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,278,432	(18,001,800)	14,276,632
Other Financing Sources (Uses)			
Transfers in		17,200	17,200
Transfers (out)	(13,539,414)		(13,539,414)
Total Other Financing Sources (Uses)	(13,539,414)	17,200	(13,522,214)
Net Change in Fund Balance	18,739,018	(17,984,600)	754,418
Fund Balance, Beginning of Year			45,934,056
Fund Balance, End of Year			<u>\$ 46,688,474</u>

Excess of Expenditures over Appropriations

For the year ended September 30, 2016, significant variances where expenditures exceeded appropriations in the following budget categories are detailed below:

General Fund:

General Administration:

Facilities Management and Planning - Salaries and personnel costs	\$ 4,272
County Attorney - Operating costs	4,475,114
County Attorney - Capital acquisitions	12,033

Administration of Justice:

County Court-at-Law #3 - Operating costs	235,258
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Health and Welfare:

Ambulance - EMS - Capital acquisitions	419
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Cooperative Services:

Extension Service - Capital acquisitions	4,579
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Debt Service Fund:

Total expenditures	112,391
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The excess expenditures in the General Fund for County Court-at-Law #3, Ambulance –EMS, and Extension Service were funded from other available budgets within each governmental function. The excess expenditures for the County Attorney – operating costs caused an overall budget deficit in general administration, which was unable to be funded by the other governmental functions within General Fund, but did not cause a deficit for the General Fund overall. Procedures have been put in place to prevent these excess expenditures over budget in the future.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
September 30, 2016

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)

Schedule of Changes in Net Pension Liability and Related Ratios

	Measurement Year 2015	Measurement Year 2014
Total pension liability:		
Service cost	\$ 17,634,188	\$ 16,523,133
Interest on total pension liability	41,231,027	38,158,329
Effect of plan changes	(3,757,840)	
Effect of assumptions changes or inputs	5,221,392	
Effect of economic/demographic gains or losses	(4,826,769)	(317,076)
Benefit payments, including refunds of employee contributions	(18,596,903)	(16,821,825)
Net change in total pension liability	36,905,095	37,542,561
Total pension liability - Beginning of Year	508,779,484	471,236,923
Total pension liability - End of Year (a)	<u>\$ 545,684,579</u>	<u>\$ 508,779,484</u>
Plan fiduciary net position:		
Member contributions	\$ 8,950,888	\$ 8,374,898
Employer contributions	15,499,968	14,592,621
Net investment income	(3,695,830)	29,818,164
Benefit payments, including refunds of employee contributions	(18,596,903)	(16,821,825)
Administrative expenses	(341,868)	(351,781)
Other	(697,460)	(187,536)
Net change in plan fiduciary net position	1,118,795	35,424,541
Plan fiduciary net position - Beginning of Year	473,976,767	438,552,226
Plan fiduciary net position - End of Year (b)	475,095,562	473,976,767
Net pension liability - End of Year (a) - (b)	<u>\$ 70,589,017</u>	<u>\$ 34,802,717</u>
Plan fiduciary net position as a percentage of total pension liability	87.06%	93.16%
Covered employee payroll (measurement year)	\$ 127,676,972	\$ 119,513,775
Net pension liability as a percentage of covered employee payroll	55.29%	29.12%

Note: GASB 68 requires 10 years of net pension liability and related ratios information. This information is not available and has not been calculated prior to the first measurement year ended December 31, 2014. In the future, such information will be used to populate this schedule as it becomes available.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
September 30, 2016

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Contributions
Last Ten Fiscal Years

<u>Year ending September 30</u>	<u>Actuarially determined contribution</u>	<u>Actual contributions</u>	<u>Contribution deficiency (excess)</u>	<u>Covered employee payroll</u>	<u>Contributions as a percentage of covered employee payroll</u>
2016	\$ 16,282,073	\$ 16,282,073		\$ 141,373,051	11.5%
2015	15,237,042	15,237,042		125,320,314	12.2%
2014	14,139,360	14,139,360		117,481,100	12.0%
2013	12,681,672	12,681,672		110,913,229	11.4%
2012	12,127,523	12,127,523		110,352,543	11.0%
2011	11,418,711	11,418,711		106,734,729	10.7%
2010	11,235,138	11,235,138		105,310,643	10.7%
2009	10,187,718	10,187,718		99,913,522	10.2%
2008	9,110,858	9,110,858		89,502,142	10.2%
2007	8,097,682	8,097,682		78,967,489	10.3%

FORT BEND COUNTY, TEXAS
NOTES TO PENSION REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2016

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Actuarial Cost Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.00%
Salary Increases	3.50%
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Fort Bend County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Mortality	
Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with a scale AA, and then projected with a 110% of the MP-2014 Ultimate scale after that.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table projected to 2014 with scale AA, and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

FORT BEND COUNTY, TEXAS
REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
FORT BEND COUNTY EMPLOYEE BENEFIT PLAN
September 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Discount Rate	Actuarial Accrued Liability ("AAL") (b)	Unfunded Actuarial Accrued Liability ("UAAL") (b-a)	Funded Ratio (a/b)	Covered Payroll	UAAL as % of Covered Payroll
10/1/2007	\$ 0	4.0%	\$ 207,157,655	\$ 207,157,655	0.0%	\$ 92,096,921	224.9%
10/1/2009	\$ 0	4.0%	\$ 240,282,297	\$ 240,282,297	0.0%	\$ 104,983,019	228.9%
10/1/2011	\$ 0	4.0%	\$ 255,897,447	\$ 255,897,447	0.0%	\$ 108,712,740	235.4%
10/1/2013	\$ 0	4.0%	\$ 283,630,840	\$ 283,630,840	0.0%	\$ 112,043,745	253.1%
10/1/2015	\$ 0	4.0%	\$ 350,708,226	\$ 350,708,226	0.0%	\$ 141,373,051	248.1%

Note: Actuarial information is only available for Fort Bend County back to fiscal year 2008, the year that the County implemented GASB 45.



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**



FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS**Special Revenue Funds****Fort Bend County Assistance Districts**

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 Funds 130, 131, 133, 134, and 135.

Fort Bend County 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 FM 1093 within the District. This includes Fund 145.

Juvenile Operations

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. These funds are restricted for the support of juvenile probation pursuant to state statutes and granting agencies with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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. These funds are restricted pursuant to state statute with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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. These funds are restricted pursuant to state statute with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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. These funds are restricted pursuant to state statute. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is restricted for spending on Texas historical markers. These funds are restricted pursuant to donor requirements. 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 restricted for assisting Fort Bend County residents that demonstrate an inability to pay their various utility bills. These funds are restricted pursuant to grant and donor requirements. 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. These funds are restricted pursuant to state statute with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 200.

Library Donations

This fund is used to account for donations by private citizens, which are used for the purchase of books and equipment for the County library system. These funds are restricted pursuant to donor requirements. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees, which are restricted for the use of continuing education of the probate staff pursuant to state statute. 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. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to state statute. 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 restricted for law enforcement activities of the Sheriff's department pursuant to donor requirements. 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. These funds are restricted pursuant to donor requirements. 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 and staff. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to state statute. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to donor requirements. This includes Fund 355.

Law Enforcement Officer's 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 that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements. 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. These funds are restricted pursuant to grant requirements. 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. These funds are restricted pursuant to donor and grant requirements. 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. The nonspendable portion of fund balance is due to prepaid items. 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. These funds are restricted pursuant to grant requirements. 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. These funds are restricted pursuant to grant requirements. 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. These funds are restricted pursuant to grant requirements. 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. These funds are restricted pursuant to state statute. This includes Fund 425.

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Justice Department ("TJJD"). The funds must be disbursed and restricted for use in accordance with TJJD regulations. This includes Fund 430.

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. These funds are restricted pursuant to state statute. 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 are disbursed and restricted in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453 and 454.

East Fort Bend County Development Authority

This fund is used to account for the operating activity of the Authority. These funds are restricted pursuant to state statute with the exception of the nonspendable portion of fund balance which is due to prepaid items.

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 pool for the administration of workers' compensation, property and casualty insurance, and unemployment insurance. Unemployment insurance is administered through Texas Association of Counties' self-funded consortium.

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
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2016

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 16,894,936	\$ 3,919,100	\$ 680,922	\$ 10,825,565
Taxes receivable, net	1,179,353			659,443
Grants receivable			6,372	
Other receivables		363,414	5,122	1,190,570
Due from other funds			97,620	14,824
Prepaid items			6,540	2,037
Total Assets	\$ 18,074,289	\$ 4,282,514	\$ 796,576	\$ 12,692,439
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable		154,020		
Due to other funds	165,417	351,439	421,849	1,229,412
Unearned revenues				
Total Liabilities	165,417	505,459	421,849	1,229,412
Deferred Inflows of Resources				
Unavailable revenue-property taxes				659,443
Unavailable revenue-other				
Total Deferred Inflows of Resources				659,443
Fund Balances:				
Nonspendable			6,540	2,037
Restricted	17,908,872	3,777,055	368,187	10,801,547
Unassigned				
Total Fund Balances	17,908,872	3,777,055	374,727	10,803,584
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,074,289	\$ 4,282,514	\$ 796,576	\$ 12,692,439

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>
\$ 9,930,195 255,110	\$ 741,809	\$ 4,313	\$ 48,906	\$ 1,180,559	\$ 522,572
64,802			3,638	30,838	
10,454				1,044	640
<u>\$ 10,260,561</u>	<u>\$ 741,809</u>	<u>\$ 4,313</u>	<u>\$ 52,544</u>	<u>\$ 1,212,441</u>	<u>\$ 523,212</u>
\$	\$	\$	\$	\$	\$
543,420			12,287	15,343	48,675
<u>543,420</u>	<u></u>	<u></u>	<u>12,287</u>	<u>15,343</u>	<u>48,675</u>
255,110					
<u>255,110</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
10,454				1,044	640
9,451,577	741,809	4,313	40,257	1,196,054	473,897
<u>9,462,031</u>	<u>741,809</u>	<u>4,313</u>	<u>40,257</u>	<u>1,197,098</u>	<u>474,537</u>
<u>\$ 10,260,561</u>	<u>\$ 741,809</u>	<u>\$ 4,313</u>	<u>\$ 52,544</u>	<u>\$ 1,212,441</u>	<u>\$ 523,212</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 121,432	\$ 91,246	\$ 51,016	\$ 125,570
Taxes receivable, net				
Grants receivable				
Other receivables		520		145
Due from other funds				
Prepaid items				
Total Assets	\$ 121,432	\$ 91,766	\$ 51,016	\$ 125,715
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	1,881			
Unearned revenues				
Total Liabilities	1,881			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Unavailable revenue-other				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted	119,551	91,766	51,016	125,715
Unassigned				
Total Fund Balances	119,551	91,766	51,016	125,715
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 121,432	\$ 91,766	\$ 51,016	\$ 125,715

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
\$ 55,083	\$ 4,701	\$ 17,910	\$ 229,486	\$ 2,391,414	\$ 6,244
550				82,188	
<u>\$ 55,633</u>	<u>\$ 4,701</u>	<u>\$ 17,910</u>	<u>\$ 229,486</u>	<u>\$ 2,473,602</u>	<u>\$ 6,244</u>
\$	\$	\$	\$	\$	\$
8,534			200	167,901	5,271
<u>8,534</u>			<u>200</u>	<u>167,901</u>	<u>5,271</u>
47,099	4,701	17,910	229,286	2,305,701	973
<u>47,099</u>	<u>4,701</u>	<u>17,910</u>	<u>229,286</u>	<u>2,305,701</u>	<u>973</u>
<u>\$ 55,633</u>	<u>\$ 4,701</u>	<u>\$ 17,910</u>	<u>\$ 229,486</u>	<u>\$ 2,473,602</u>	<u>\$ 6,244</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 789,037	\$ 1,869,341	\$ 14,211	\$ 147,419
Taxes receivable, net				
Grants receivable				
Other receivables	73,079	10,105	117	
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 862,116</u>	<u>\$ 1,879,446</u>	<u>\$ 14,328</u>	<u>\$ 147,419</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	10,965	38,354		
Unearned revenues				
Total Liabilities	<u>10,965</u>	<u>38,354</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Unavailable revenue-other				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted	851,151	1,841,092	14,328	147,419
Unassigned				
Total Fund Balances	<u>851,151</u>	<u>1,841,092</u>	<u>14,328</u>	<u>147,419</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 862,116</u>	<u>\$ 1,879,446</u>	<u>\$ 14,328</u>	<u>\$ 147,419</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	\$ 131,298	\$	\$ 5,479	\$ 244,403	\$ 12,698
	11,049	545,382		2,103	
		1,167			
<u>\$ 434,309</u>	<u>\$ 142,347</u>	<u>\$ 546,549</u>	<u>\$ 5,479</u>	<u>\$ 246,506</u>	<u>\$ 12,698</u>
\$	\$	\$	\$	\$	\$
24,962	19,678	546,549			749
409,347			5,479	246,506	11,949
<u>434,309</u>	<u>19,678</u>	<u>546,549</u>	<u>5,479</u>	<u>246,506</u>	<u>12,698</u>
		1,167			
	122,669				
		(1,167)			
	<u>122,669</u>				
<u>\$ 434,309</u>	<u>\$ 142,347</u>	<u>\$ 546,549</u>	<u>\$ 5,479</u>	<u>\$ 246,506</u>	<u>\$ 12,698</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 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	\$ 122,534	\$	\$ 858,440	\$ 1,481,362
Taxes receivable, net				
Grants receivable		258,306		
Other receivables			68,909	401,764
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 122,534</u>	<u>\$ 258,306</u>	<u>\$ 927,349</u>	<u>\$ 1,883,126</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	24,026	258,306	17,478	184,527
Unearned revenues	98,508			1,698,599
Total Liabilities	<u>122,534</u>	<u>258,306</u>	<u>17,478</u>	<u>1,883,126</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Unavailable revenue-other				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted			909,871	
Unassigned				
Total Fund Balances			<u>909,871</u>	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 122,534</u>	<u>\$ 258,306</u>	<u>\$ 927,349</u>	<u>\$ 1,883,126</u>

Special Revenue Funds	
East Fort Bend County Development Authority	Totals Non- major Special Revenue Funds
\$ 21,437	\$ 53,974,947
	2,093,906
	821,109
	2,297,864
	112,444
6,162	28,044
<u>\$ 27,599</u>	<u>\$ 59,328,314</u>
\$ 32,780	\$ 32,780
	154,020
	4,097,223
	2,470,388
<u>32,780</u>	<u>6,754,411</u>
	914,553
	<u>914,553</u>
6,162	28,044
	51,643,816
(11,343)	(12,510)
<u>(5,181)</u>	<u>51,659,350</u>
<u>\$ 27,599</u>	<u>\$ 59,328,314</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2016

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$	\$	\$	\$ 17,860,816
Sales taxes	6,958,956			
Fines and fees				7,199,621
Intergovernmental		1,360,203	278,123	241,684
Earnings on investments	84,539	23,025	40,256	101,766
Miscellaneous			21,931	236,692
Total Revenues	7,043,495	1,383,228	340,310	25,640,579
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			13,445,391	
Construction and maintenance	2,923,838			20,769,335
Health and human services				
Public safety				
Parks and recreation	2,730			
Libraries and education				
Capital Outlay	178,229	1,774,551	397,592	2,453,331
Total Expenditures	3,104,797	1,774,551	13,842,983	23,222,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,938,698	(391,323)	(13,502,673)	2,417,913
Other Financing Sources (Uses)				
Transfers in			13,373,064	
Transfers (out)				
Total Other Financing Sources (Uses)			13,373,064	
Net Change in Fund Balances	3,938,698	(391,323)	(129,609)	2,417,913
Fund Balances, Beginning of Year	13,970,174	4,168,378	504,336	8,385,671
Fund Balances, End of Year	\$ 17,908,872	\$ 3,777,055	\$ 374,727	\$ 10,803,584

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>
\$ 11,461,905	\$	\$	\$	\$	\$
108,334				343,884	45,715
	62,635				25,515
66,935	3,905	23	221	6,269	3,018
111,261			50,602		
<u>11,748,435</u>	<u>66,540</u>	<u>23</u>	<u>50,823</u>	<u>350,153</u>	<u>74,248</u>
				342,007	
7,940,342			65,091		180,103
<u>1,642,182</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>16,550</u>
<u>9,582,524</u>	<u></u>	<u></u>	<u>65,091</u>	<u>342,007</u>	<u>196,653</u>
2,165,911	66,540	23	(14,268)	8,146	(122,405)
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
2,165,911	66,540	23	(14,268)	8,146	(122,405)
7,296,120	675,269	4,290	54,525	1,188,952	596,942
<u>\$ 9,462,031</u>	<u>\$ 741,809</u>	<u>\$ 4,313</u>	<u>\$ 40,257</u>	<u>\$ 1,197,098</u>	<u>\$ 474,537</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Year Ended September 30, 2016

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees		6,030		
Intergovernmental				
Earnings on investments	662	467	269	
Miscellaneous	58,784		220	22,656
Total Revenues	59,446	6,497	489	22,656
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				678
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education	56,615			
Capital Outlay				
Total Expenditures	56,615			678
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,831	6,497	489	21,978
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	2,831	6,497	489	21,978
Fund Balances, Beginning of Year	116,720	85,269	50,527	103,737
Fund Balances, End of Year	\$ 119,551	\$ 91,766	\$ 51,016	\$ 125,715

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
\$	\$	\$	\$	\$	\$
13,263				917,466	
3,918			70,000		
	20	94	1,010		6,470
8,448	2,725				
25,629	2,745	94	71,010	917,466	6,470
			61,338	917,639	
42,340					7,470
				13,370	
42,340			61,338	931,009	7,470
(16,711)	2,745	94	9,672	(13,543)	(1,000)
(16,711)	2,745	94	9,672	(13,543)	(1,000)
63,810	1,956	17,816	219,614	2,319,244	1,973
\$ 47,099	\$ 4,701	\$ 17,910	\$ 229,286	\$ 2,305,701	\$ 973

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Year Ended September 30, 2016

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			1,254	
Intergovernmental		88,983		52,688
Earnings on investments	4,513	9,754		715
Miscellaneous	398,749	520,402		
Total Revenues	403,262	619,139	1,254	53,403
Expenditures				
Current:				
General administration	551,987			
Financial administration				
Administration of justice		54,347		1,200
Construction and maintenance				
Health and human services				
Public safety		324,693		15,574
Parks and recreation				
Libraries and education				
Capital Outlay	47,557	169,124		
Total Expenditures	599,544	548,164		16,774
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,282)	70,975	1,254	36,629
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	(196,282)	70,975	1,254	36,629
Fund Balances, Beginning of Year	1,047,433	1,770,117	13,074	110,790
Fund Balances, End of Year	\$ 851,151	\$ 1,841,092	\$ 14,328	\$ 147,419

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
\$	\$	\$	\$	\$	\$
24,962	12,482	2,542,710			83,102
	293			1,194	204
	111	173			
<u>24,962</u>	<u>12,886</u>	<u>2,542,883</u>		<u>1,194</u>	<u>83,306</u>
24,962				1,194	
	172,644	2,542,883			83,306
<u>24,962</u>	<u>172,644</u>	<u>2,542,883</u>		<u>1,194</u>	<u>83,306</u>
	(159,758)				
	166,350				
	<u>166,350</u>				
	6,592				
	116,077				
<u>\$</u>	<u>\$ 122,669</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Year Ended September 30, 2016

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			691,239	2,297,319
Intergovernmental	267,331	2,402,670		3,106,649
Earnings on investments				14,367
Miscellaneous			8,000	9,696
Total Revenues	<u>267,331</u>	<u>2,402,670</u>	<u>699,239</u>	<u>5,428,031</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	267,331	2,402,670	523,100	5,410,831
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>267,331</u>	<u>2,402,670</u>	<u>523,100</u>	<u>5,410,831</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures			176,139	17,200
Other Financing Sources (Uses)				
Transfers in				224,056
Transfers (out)				(241,256)
Total Other Financing Sources (Uses)				<u>(17,200)</u>
Net Change in Fund Balances			176,139	
Fund Balances, Beginning of Year			733,732	
Fund Balances, End of Year	<u>\$</u>	<u>\$</u>	<u>\$ 909,871</u>	<u>\$</u>

Special Revenue Funds	
East Fort Bend County Development Authority	Totals Non-major Special Revenue Funds
\$	\$ 29,322,721
	6,958,956
115,000	11,739,125
	10,623,655
7	369,996
	1,450,450
115,007	60,464,903
120,188	1,651,152
	7,470
	22,516,051
	31,633,515
	2,780,618
	603,676
	2,730
	56,615
	6,692,486
120,188	65,944,313
(5,181)	(5,479,410)
	13,763,470
	(241,256)
	13,522,214
(5,181)	8,042,804
	43,616,546
\$ (5,181)	\$ 51,659,350

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Year Ended September 30, 2016

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 17,660,570	\$ 17,660,570	\$ 17,860,816	\$ 200,246
Fines and fees	6,075,000	6,075,000	7,199,621	1,124,621
Intergovernmental	250,000	250,000	241,684	(8,316)
Earnings on investments	35,000	35,000	101,766	66,766
Miscellaneous	345,000	345,000	236,692	(108,308)
Total Revenues	<u>24,365,570</u>	<u>24,365,570</u>	<u>25,640,579</u>	<u>1,275,009</u>
Expenditures				
Current:				
Salaries and personnel costs	10,282,593	9,666,492	9,666,412	80
Operating costs	13,265,038	11,446,881	10,390,322	1,056,559
Information technology costs	1,590	1,590	1,574	16
Capital acquisitions	926,480	972,988	970,998	1,990
Total Expenditures	<u>24,475,701</u>	<u>22,087,951</u>	<u>21,029,306</u>	<u>1,058,645</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(110,131)</u>	<u>2,277,619</u>	<u>4,611,273</u>	<u>2,333,654</u>
Net Change in Fund Balance- Budgetary Basis	<u>(110,131)</u>	<u>2,277,619</u>	<u>4,611,273</u>	<u>2,333,654</u>
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(2,193,360)	
Fund Balance, Beginning of Year	<u>8,385,671</u>	<u>8,385,671</u>	<u>8,385,671</u>	
Fund Balance, End of Year	<u>\$ 8,275,540</u>	<u>\$ 10,663,290</u>	<u>\$ 10,803,584</u>	<u>\$ 2,333,654</u>

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 25,640,579	\$	\$ 25,640,579
Expenditures	21,029,306	2,193,360	23,222,666
Net Change in Fund Balance	4,611,273	(2,193,360)	2,417,913
Fund Balance, Beginning of Year			8,385,671
Fund Balance, End of Year			<u>\$ 10,803,584</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Year Ended September 30, 2016

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 11,435,816	\$ 11,435,816	\$ 11,461,905	\$ 26,089
Fines and fees	25,000	25,000	108,334	83,334
Earnings on investments	20,000	20,000	66,935	46,935
Miscellaneous	65,000	65,000	111,261	46,261
Total Revenues	11,545,816	11,545,816	11,748,435	202,619
Expenditures				
Current:				
Salaries and personnel costs	5,951,996	5,656,418	5,656,281	137
Operating costs	2,555,289	2,172,702	2,052,917	119,785
Information technology costs	2,116	6,116	5,731	385
Capital acquisitions	952,600	1,212,765	1,212,264	501
Total Expenditures	9,462,001	9,048,001	8,927,193	120,808
Excess of Revenues Over Expenditures	2,083,815	2,497,815	2,821,242	323,427
(Deficit) of Revenues (Under) Expenditures	2,083,815	2,497,815	2,821,242	323,427
Other Financing (Uses)				
Transfers (out)	(1,151,391)	(121,391)		121,391
Total Other Financing (Uses)	(1,151,391)	(121,391)		121,391
Net Change in Fund Balance- Budgetary Basis	932,424	2,376,424	2,821,242	444,818
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(655,331)	
Fund Balance, Beginning of Year	7,296,120	7,296,120	7,296,120	
Fund Balance, End of Year	\$ 8,228,544	\$ 9,672,544	\$ 9,462,031	\$ 444,818

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,748,435	\$	\$ 11,748,435
Expenditures	8,927,193	655,331	9,582,524
Net Change in Fund Balance	2,821,242	(655,331)	2,165,911
Fund Balance, Beginning of Year			7,296,120
Fund Balance, End of Year			\$ 9,462,031

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Year Ended September 30, 2016

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)
Revenues				
Property taxes	\$ 33,233,568	\$ 33,233,568	\$ 33,485,251	\$ 251,683
Earnings on investments	30,000	30,000	56,403	26,403
Total Revenues	<u>33,263,568</u>	<u>33,263,568</u>	<u>33,541,654</u>	<u>278,086</u>
Expenditures				
Debt Service - Non-specific	375,000	375,000	10,000	365,000
2007 Unlimited Tax Road Bonds	1,215,800	1,215,800	1,214,550	1,250
2007 Facilities Bonds	4,848,375	4,848,375	4,968,000	(119,625)
2009 Justice Center Bonds	6,039,313	6,039,313	4,740,281	1,299,032
2009 Unlimited Tax Road Bonds	3,777,913	3,777,913	2,994,688	783,225
2009 Unlimited Tax Road Bonds Refunding	2,356,850	2,356,850	2,355,350	1,500
2010 Fort Bend Flood Control Water Supply Corporation Refunding	1,184,100	1,184,100	1,183,600	500
2012 Unlimited Tax Road Bonds	4,498,725	4,498,725	4,497,275	1,450
2014 Unlimited Tax Road Bonds Refunding	2,146,588	2,146,588	2,144,587	2,001
2015A Unlimited Tax Road and Refunding Bonds	3,499,900	3,499,900	3,498,900	1,000
2015B Facilities Refunding Bonds	4,495,400	4,495,400	4,494,400	1,000
2016A Unlimited Tax Road and Refunding Bonds			1,084,247	(1,084,247)
2016B Facilities and Justice Center Refunding Bonds			1,364,477	(1,364,477)
Total Expenditures	<u>34,437,964</u>	<u>34,437,964</u>	<u>34,550,355</u>	<u>(112,391)</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	<u>(1,174,396)</u>	<u>(1,174,396)</u>	<u>(1,008,701)</u>	<u>165,695</u>
Other Financing Sources (Uses)				
Refunding bonds issued			73,120,000	73,120,000
Payment to refunded bond escrow agent			(89,544,194)	(89,544,194)
Premium on refunding bonds issued			15,739,791	15,739,791
Total Other Financing Sources (Uses)			<u>(684,403)</u>	<u>(684,403)</u>
Net Change in Fund Balance- budgetary basis	<u>(1,174,396)</u>	<u>(1,174,396)</u>	<u>(1,693,104)</u>	<u>(518,708)</u>
Fund Balance, Beginning of Year	<u>2,779,502</u>	<u>2,779,502</u>	<u>2,779,502</u>	
Fund Balance, End of Year	<u>\$ 1,605,106</u>	<u>\$ 1,605,106</u>	<u>\$ 1,086,398</u>	<u>\$ (518,708)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2016

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 6,578,017	\$ 4,498,122	\$ 11,076,139
Due from other funds	30,826	5,264	36,090
Other receivables	291,469	10,229	301,698
Total Current Assets	<u>6,900,312</u>	<u>4,513,615</u>	<u>11,413,927</u>
Noncurrent Assets:			
Capital assets, not being depreciated			
Capital assets, net of accumulated depreciation	647,132		647,132
Total Noncurrent Assets	<u>647,132</u>	<u></u>	<u>647,132</u>
Total Assets	<u>7,547,444</u>	<u>4,513,615</u>	<u>12,061,059</u>
Liabilities			
Current Liabilities:			
Benefits payable	2,927,179	3,551,727	6,478,906
Due to other funds	192,153	423,926	616,079
Total Current Liabilities	<u>3,119,332</u>	<u>3,975,653</u>	<u>7,094,985</u>
Total Liabilities	<u>3,119,332</u>	<u>3,975,653</u>	<u>7,094,985</u>
Net Position			
Net investment in capital assets	647,132		647,132
Unrestricted	<u>3,780,980</u>	<u>537,962</u>	<u>4,318,942</u>
Total Net Position	<u>\$ 4,428,112</u>	<u>\$ 537,962</u>	<u>\$ 4,966,074</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2016

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 41,373,245	\$ 5,610,951	\$ 46,984,196
Total Operating Revenues	<u>41,373,245</u>	<u>5,610,951</u>	<u>46,984,196</u>
Operating Expenses			
Current operations - general administration	1,717,192	652,298	2,369,490
Benefits provided	<u>35,083,700</u>	<u>2,921,307</u>	<u>38,005,007</u>
Total Operating Expenses	<u>36,800,892</u>	<u>3,573,605</u>	<u>40,374,497</u>
Operating Income (Loss)	4,572,353	2,037,346	6,609,699
Non-Operating Revenues			
Earnings on investments	<u>11,361</u>		<u>11,361</u>
Total Non-Operating Revenues	<u>11,361</u>		<u>11,361</u>
Change in Net Position (Deficit)	4,583,714	2,037,346	6,621,060
Total Net (Deficit), Beginning of Year	<u>(155,602)</u>	<u>(1,499,384)</u>	<u>(1,654,986)</u>
Total Net Position, End of Year	<u>\$ 4,428,112</u>	<u>\$ 537,962</u>	<u>\$ 4,966,074</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2016

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 40,976,902	\$ 5,817,797	\$ 46,794,699
Payment of benefits	(35,126,972)	(2,845,492)	(37,972,464)
Payment of general administration expenses	(1,678,701)	(649,120)	(2,327,821)
Net Cash Provided by Operating Activities	<u>4,171,229</u>	<u>2,323,185</u>	<u>6,494,414</u>
Cash Flows from Investing Activities:			
Interest earned on investments	11,361		11,361
Net Cash Provided by Investing Activities	<u>11,361</u>		<u>11,361</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(76,145)		(76,145)
Net Cash (Used) by Capital and Related Financing Activities	<u>(76,145)</u>		<u>(76,145)</u>
Net Increase in Cash and Cash Equivalents	4,106,445	2,323,185	6,429,630
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, End of Year	<u>\$ 6,578,017</u>	<u>\$ 4,498,122</u>	<u>\$ 11,076,139</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 4,572,353	\$ 2,037,346	\$ 6,609,699
Adjustments to operations:			
Depreciation	38,491		38,491
Change in assets and liabilities:			
Decrease in prepaid expenses		3,178	3,178
Decrease (Increase) in other receivables	41,553	(702)	40,851
Decrease in due from other funds	62,481	11,717	74,198
Increase (Decrease) in due to other funds	(500,377)	195,831	(304,546)
Increase (Decrease) in benefits payable	(43,272)	75,815	32,543
Total Adjustments	<u>(401,124)</u>	<u>285,839</u>	<u>(115,285)</u>
Net Cash Provided by Operating Activities	<u>\$ 4,171,229</u>	<u>\$ 2,323,185</u>	<u>\$ 6,494,414</u>

FORT BEND COUNTY, TEXAS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS

For the Year Ended September 30, 2016

	Balances 10/1/15	Increases	Decreases	Balances 9/30/16
Assets				
Cash and cash equivalents	\$ 35,717,386	\$ 1,714,564,478	\$ 1,709,693,851	\$ 40,588,013
Investments		1,002,295		1,002,295
Miscellaneous receivables	1,127,420	1,582,796	1,701,956	1,008,260
Total Assets	<u>\$ 36,844,806</u>	<u>\$ 1,717,149,569</u>	<u>\$ 1,711,395,807</u>	<u>\$ 42,598,568</u>
Liabilities				
Due to other governments	\$ 36,844,806	\$ 1,750,689,118	\$ 1,744,935,356	\$ 42,598,568
Total Liabilities	<u>\$ 36,844,806</u>	<u>\$ 1,750,689,118</u>	<u>\$ 1,744,935,356</u>	<u>\$ 42,598,568</u>

UNAUDITED STATISTICAL SECTION

This part of the County's comprehensive annual financial report 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	116-125
<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>	
Revenue Capacity	126-143
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	144-151
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	152-153
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	154-163
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</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				
Net investment in capital				
assets	\$ 571,604,116	\$ 617,510,081	\$ 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)
Total Governmental Activities Net Position	<u>\$ 642,199,088</u>	<u>\$ 663,834,576</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>
Primary Government:				
Total Primary Government Net Position	<u>\$ 642,199,088</u>	<u>\$ 663,834,576</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>

Notes:

GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

GASB 68 was implemented in fiscal year 2015, and only fiscal year 2014 ending balances have been restated.

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 750,965,320	\$ 776,642,051	\$ 811,299,625	\$ 839,830,725	\$ 757,211,714	\$ 742,146,275
4,477,906	2,977,051	1,414,427	1,753,831	1,852,069	3,576,115
<u>(37,092,502)</u>	<u>(64,023,524)</u>	<u>(96,828,987)</u>	<u>(119,662,250)</u>	<u>(126,329,396)</u>	<u>466,286,497</u>
<u>\$ 718,350,724</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 721,922,306</u>	<u>\$ 632,734,387</u>	<u>\$ 1,212,008,887</u>
<u>\$ 718,350,724</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 721,922,306</u>	<u>\$ 632,734,387</u>	<u>\$ 1,212,008,887</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	\$ 35,066,142	\$ 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	63,851,167	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
Parks 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
Total Governmental Activities Expenses	\$ 191,872,973	\$ 251,861,583	\$ 287,855,311	\$ 288,004,479
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 7,023,114
Financial administration	1,760,789	1,976,033	2,451,191	3,273,137
Administration of justice	11,948,143	6,692,111	6,828,228	7,032,374
Construction and maintenance	7,690,682	8,305,998	8,442,746	6,737,542
Health and human services	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
Parks 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	1,767,550	6,457,536	6,274,615	2,161,046
Administration of justice	4,810,498	5,924,346	7,225,796	6,679,626
Construction and maintenance	368,058	1,137,555	1,509,761	356,447
Health and human services	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
Parks 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:				
General administration				2,934
Administration of justice				
Construction and maintenance	101,241,210	33,540,586	62,012,765	30,355,407
Health and human services			45,000	
Public safety				
Parks and recreation				
Libraries and education			1,917,000	
Total Governmental Activities				
Program Revenues	\$ 150,429,215	\$ 90,096,477	\$ 133,013,440	\$ 88,828,287

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654
9,441,048	8,344,714	8,849,251	9,809,215	9,923,190	10,668,228
84,507,797	88,819,892	94,210,925	96,510,853	97,317,659	106,035,587
45,632,055	46,468,925	50,078,091	57,430,317	80,574,657	78,151,431
30,104,991	30,677,345	34,630,163	34,976,018	36,721,273	43,153,506
1,177,426	1,118,341	1,067,104	1,152,222	1,150,926	1,215,874
55,315,591	54,954,201	55,866,404	58,412,120	63,537,941	64,704,958
2,917,574	2,578,555	2,069,935	3,379,366	4,133,419	4,545,562
14,800,838	15,708,114	16,156,200	17,170,818	17,638,589	18,446,773
14,887,908	15,037,346	15,536,759	14,836,824	14,108,075	14,960,865
<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>\$ 403,806,438</u>
\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186
3,988,371	4,695,710	5,762,439	6,497,643	7,541,956	8,143,353
7,222,932	7,522,930	8,918,247	8,400,556	8,485,619	8,700,278
6,679,429	7,466,798	7,562,523	6,759,102	7,078,136	7,121,643
6,396,645	6,138,679	7,047,993	7,371,859	7,762,002	10,263,992
5,621,993	5,642,978	6,140,083	7,125,686	7,721,948	8,733,631
141,893	183,406	175,619	193,631	188,437	158,626
246,699	269,015	279,570	276,635	280,973	288,193
5,420,407	4,428,089	3,597,784	3,626,019	3,849,997	4,380,173
7,556,661	6,560,970	8,311,676	10,213,349	10,292,737	10,823,506
1,381,572	949,663	293,441	372,129	1,713,376	390,265
12,506,581	10,899,781	16,191,142	14,782,021	16,106,462	18,361,326
		1,000	200	350	21,586
8,623,225	6,252,054	4,758,606	3,932,646	4,427,337	3,994,478
157,468	104,002	86,260	100,286	346,283	98,583
174,204	438,841	64,483	69,806	104,658	46,068
		2,052,920	3,500,000		89,000
	27,234				
25,214,312	23,872,205	28,068,322	32,683,107	32,920,374	125,334,640
		10,965	357,373	64,000	28,000
					1,403,990
<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 107,504,624</u>	<u>\$ 114,585,696</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>

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

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

Note: GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

Fiscal Year					
2011	2012	2013	2014	2015	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>\$ (186,863,921)</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>\$ (186,863,921)</u></u>
\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769
	1,099,103	2,956,560	4,214,553	5,789,362	6,958,956
2,925,202	2,584,776	963,652	880,712	904,359	1,761,994
<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>7,520,474</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>286,591,193</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>\$ 286,591,193</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>\$ 99,727,272</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>\$ 99,727,272</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
Total General Fund	<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</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		
Total All Other Governmental Funds	<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 136,007	\$ 36,826	\$ 1,233,591	\$ 386,965
Restricted		246,021	277,783	209,080
Committed	33,106,759	24,179,874	22,857,602	22,676,941
Unassigned	10,816,215	11,563,846	13,037,646	14,251,514
Total General Fund	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>
All Other Governmental Funds				
Nonspendable	\$ 69,379	\$ 54,201	\$ 10,963	\$ 45,408
Restricted	39,683,423	78,702,294	55,371,174	41,583,667
Unassigned	(4,419,144)		(1,663)	(3,169)
Total All Other Governmental Funds	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>

Note:

In 2011, the County implemented GASB 54, under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned, compared to reserved and unreserved. The County has not restated prior years.

Fiscal Year	
2015	2016
\$ 359,792	\$ 270,023
217,488	257,923
14,766,773	8,278,285
30,590,003	37,882,243
<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>
\$ 44,468	\$ 28,044
584,412,209	142,212,451
(1,883)	(12,510)
<u>\$ 584,454,794</u>	<u>\$ 142,227,985</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				
Property taxes	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197
Sales taxes (a)				
Fees and fines	26,999,560	28,948,356	34,591,324	35,306,339
Intergovernmental	18,948,719	27,189,804	35,910,436	28,400,145
Earnings on investments	11,724,807	7,875,929	3,509,046	3,744,027
Miscellaneous	7,377,537	5,397,431	8,396,202	7,256,967
Total Revenues	216,346,901	243,359,126	272,965,912	273,936,675
Expenditures				
Current:				
General administration	28,215,570	37,890,706	40,284,501	42,633,073
Financial administration	5,666,739	6,330,272	7,162,814	6,725,826
Administration of justice	31,713,297	37,064,764	66,125,857	65,405,264
Construction and maintenance	27,314,125	28,584,504	30,896,400	26,775,517
Health and human services	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	4,600,363	12,266,435	12,149,302	16,341,773
Bond issuance costs (b)	2,010,266		1,176,319	225,979
Total Expenditures	219,544,669	304,984,604	350,110,928	342,679,386
(Deficiency) of Revenues				
(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	152,675,000		119,910,000	
Refunding bonds issued			2,460,000	20,780,000
Premium on bonds issued	4,877,984		5,241,474	
Premium on refunding bonds issued			122,676	2,170,147
Payments to current refunding bond agent			(2,865,000)	(24,600,000)
Total Other Financing Sources (Uses)	157,552,984		124,869,150	(1,649,853)
Net Change in Fund Balances	\$ 154,355,216	\$ (61,625,478)	\$ 47,724,134	\$ (70,392,564)
Debt Service as a Percentage of				
Noncapital Expenditures	6.19%	9.03%	8.26%	10.07%

(a) No sales taxes were collected prior to fiscal year 2012.

(b) Bond issuance costs were combined with interest and fiscal charges prior to fiscal year 2007.

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401
	1,099,103	2,956,559	4,214,553	5,789,362	6,958,956
37,371,124	39,598,440	44,177,263	45,106,533	47,803,283	50,231,963
36,971,987	29,377,233	42,565,592	36,899,095	39,904,787	39,673,097
2,798,039	2,451,577	930,273	848,534	878,980	1,750,631
6,635,261	7,175,498	5,988,682	8,243,270	7,545,715	7,913,682
281,183,309	279,758,358	304,760,708	318,304,292	344,366,239	377,500,730
44,312,741	37,792,578	37,437,702	41,478,910	44,698,720	56,093,978
7,176,186	7,221,313	7,180,608	7,891,034	8,369,921	9,063,587
69,878,942	73,198,325	73,839,598	77,242,153	81,411,531	89,715,917
29,542,425	28,214,027	27,403,229	35,374,943	59,785,401	43,275,592
22,067,744	27,835,260	30,403,209	30,267,231	32,436,431	38,314,627
986,392	960,392	883,324	944,039	973,026	1,050,282
44,156,502	45,463,593	44,991,489	46,688,895	53,652,220	54,393,589
2,263,590	1,957,044	1,979,888	2,411,558	3,051,927	3,307,538
12,176,637	13,012,700	13,034,163	13,613,875	14,460,419	15,215,877
88,927,796	44,845,671	57,223,885	40,964,586	28,911,628	61,611,363
12,590,000	13,300,000	15,630,000	16,250,000	16,750,000	18,480,000
15,528,257	15,571,727	16,749,579	15,893,399	14,391,964	15,506,610
249,266	541,944		234,472	1,207,260	1,316,238
349,856,478	309,914,574	326,756,674	329,255,095	360,100,448	407,345,198
(68,673,169)	(30,156,216)	(21,995,966)	(10,950,803)	(15,734,209)	(29,844,468)
14,402,786	13,258,127	11,521,941	11,771,144	13,517,505	13,780,670
(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)
	58,220,000			37,365,000	96,640,000
9,675,000			18,900,000	108,225,000	73,120,000
				3,944,496	18,416,480
784,853	7,326,639		2,202,026	18,114,658	15,739,791
(10,230,000)			(21,065,913)	(126,676,501)	(89,544,194)
229,853	65,546,639		(2,685,887)	40,972,653	114,372,077
\$ (68,443,316)	\$ 35,390,423	\$ (21,995,966)	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609
10.78%	10.89%	12.01%	11.15%	9.40%	9.83%

FORT BEND COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS
(UNAUDITED)

Category	2006	2007	2008	2009
Real, Residential, Single-family	\$ 23,347,791,025	\$ 26,097,453,310	\$ 29,960,281,188	\$ 29,649,115,219
Real, Residential, Multi-family	624,746,015	724,480,330	1,036,720,280	953,747,851
Real, Vacant Lots/Tracts	735,283,478	906,501,540	1,128,365,928	1,129,570,008
Qualified Ag Land	1,396,938,636	1,619,246,573	2,622,322,905	
Non-Qualified Ag Land	115,815,172	149,627,110	197,166,064	
Real, Acreage (Land only)				2,745,455,296
Real, Farm and Ranch Improvement	277,749,409	298,618,116	348,641,070	330,298,802
Commercial Real Property	3,418,004,025	3,606,646,451	6,042,412,301	
Industrial Real Property	1,546,854,160	2,431,755,890	2,512,976,750	
Real, Commercial and Industrial				7,798,910,271
Oil and Gas	493,944,860	488,114,480	483,549,300	
Real, Oil, Gas, and Other Mineral Reserves				288,530,290
Real & Intangible Personal, Utilities	679,232,435	689,009,066	721,569,810	710,328,240
Commercial Personal Property	1,268,271,001	1,523,192,050	1,519,692,659	
Industrial Personal Property	1,246,210,863	1,810,785,110	1,888,201,580	
Tangible Personal, Business				3,955,067,370
Tangible Other Personal, Mobile Homes	69,123,485	75,153,055	68,619,455	
Tangible Other Personal, Other				65,665,620
Intangible Personal				9,736,015
Real, Inventory	822,890,210	1,125,116,437	1,279,793,460	1,001,220,160
Special Inventory	59,368,540	70,754,490	72,837,620	61,578,930
Total Exempt Property	80,080	1,876,101,450	2,349,880,727	2,559,873,420
Unidentified Category/Error		19,389,929	11,877,010	
Total Assessed Value per Tax Year	\$ 36,102,303,394	\$ 43,511,945,387	\$ 52,244,908,107	\$ 51,259,097,492

2010	2011	2012	2013	2014	2015
\$ 29,993,796,370	\$ 31,039,400,739	\$ 32,696,769,609	\$ 34,939,222,040	\$ 38,197,156,012	\$ 48,210,660,622
970,309,935	985,883,440	1,038,540,000	1,223,124,193	1,492,817,879	1,825,084,868
1,027,648,723	982,287,088	961,783,939	910,690,568	854,963,794	846,058,635
2,629,194,720	2,536,288,590	2,535,052,048	2,405,933,092	2,455,020,886	2,375,050,069
327,283,766	331,068,370	348,241,112	368,553,330	380,697,030	403,688,459
7,178,698,624	7,050,117,340	7,134,533,264	7,241,630,477	7,759,852,998	8,082,106,852
319,839,370	273,529,460	333,441,300	262,592,210	256,495,180	129,149,800
689,401,553	661,509,515	615,750,037	627,521,930	754,452,129	808,967,279
3,544,368,206	3,611,035,498	3,599,878,815	3,979,309,449	4,181,424,859	4,239,563,234
56,722,635	55,860,570	55,486,280	60,883,115	62,049,925	66,002,285
10,051,655	10,398,285	10,398,285	11,233,017	13,398,220	16,435,550
788,688,120	729,776,091	730,016,310	793,911,390	999,071,390	1,082,771,520
60,319,760	74,140,120	84,571,490	102,899,736	109,766,186	127,126,210
2,751,636,029	2,782,972,308	3,243,813,982	3,558,753,941	3,677,487,845	3,808,991,325
8,860					
\$ 50,347,968,326	\$ 51,124,267,414	\$ 53,388,276,471	\$ 56,486,258,488	\$ 61,194,654,333	\$ 72,021,656,708



FORT BEND COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF REAL AND
PERSONAL PROPERTY
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

Tax Year	Fiscal Year	Estimated Actual Value	Less Exemptions	Net Assessed Value	Assessment Ratio	Total Direct Tax Rate
2006	2007	\$ 34,898,864,755	\$ 5,874,692,725	\$ 29,024,172,030	83.2%	\$ 0.51674
2007	2008	40,030,188,967	6,548,855,518	33,481,333,449	83.6%	0.51674
2008	2009	45,414,424,927	7,350,144,660	38,064,280,267	83.8%	0.49976
2009	2010	46,004,789,281	7,599,334,136	38,405,455,145	83.5%	0.49976
2010	2011	45,090,492,561	7,722,448,765	37,368,043,796	82.9%	0.49976
2011	2012	45,964,582,256	7,930,095,144	38,034,487,112	82.7%	0.49976
2012	2013	47,665,443,449	8,225,496,395	39,439,947,054	82.7%	0.49976
2013	2014	50,586,160,527	8,608,492,257	41,977,668,270	83.0%	0.48476
2014	2015	54,808,002,219	9,231,100,402	45,576,901,817	83.2%	0.47276
2015	2016	64,167,624,512	10,809,541,312	53,358,083,200	83.2%	0.46500

Source of data: Fort Bend County Central Appraisal District.

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Fort Bend County	\$ 0.49334	\$ 0.49874	\$ 0.48376	\$ 0.47900
Fort Bend County Drainage District	0.02340	0.01800	0.01600	0.02076
Political Subdivision:				
Arcola, City of	0.73000	0.73000	0.95258	0.96500
Beasley, City of	0.41687	0.41687	0.44828	0.44828
Big Oaks MUD	0.73000	0.73000	0.73000	0.79000
Blue Ridge West MUD	0.43000	0.43000	0.42000	0.41500
Brazoria-Fort Bend MUD 1	**N/A	0.85000	0.85000	0.85000
Brazos ISD	**N/A	**N/A	1.22000	1.36890
Burney Road MUD	0.30000	0.30000	0.30000	0.24250
Chelford City MUD	**N/A	**N/A	0.43000	0.43000
Cimarron MUD	**N/A	**N/A	0.58000	0.57000
Cinco MUD 1	0.88000	0.88000	0.88000	0.67500
Cinco MUD 2	0.52000	0.52000	0.50000	0.47500
Cinco MUD 3	0.51000	0.51000	0.51000	0.47000
Cinco MUD 5	0.57500	0.57500	0.57500	0.50000
Cinco MUD 6	0.59000	0.59000	0.59000	0.48000
Cinco MUD 7	0.57500	0.57500	0.57500	0.52500
Cinco MUD 8	0.89000	0.89000	0.89000	0.84000
Cinco MUD 9	0.65000	0.65000	0.37000	0.61000
Cinco MUD 10	0.65000	0.65000	0.65000	0.60000
Cinco MUD 12	0.53000	0.53000	0.53000	0.47000
Cinco MUD 14	0.79000	0.79000	0.79000	0.66000
Cinco Southwest MUD 1	**N/A	0.90000	1.50000	1.50000
Cinco Southwest MUD 2	**N/A	1.50000	1.50000	1.50000
Cinco Southwest MUD 3	**N/A	**N/A	1.50000	1.50000
Cinco Southwest MUD 4	**N/A	**N/A	1.50000	1.50000
Cornerstone MUD	**N/A	**N/A	0.38000	0.37000
Eldridge Road MUD	0.32000	0.32000	0.25000	0.22000
First Colony LID	0.19460	0.19460	0.19460	0.19460
First Colony LID 2	0.31500	0.31500	0.29500	0.28500
First Colony MUD 9	0.30000	0.30000	0.29500	0.29500
First Colony MUD 10	**N/A	0.75000	0.75000	0.75000
Fort Bend County LID 2	0.16500	0.16500	0.14500	0.13400
Fort Bend County LID 6	**N/A	**N/A	0.50000	0.50000
Fort Bend County LID 7	0.21500	0.21500	0.21500	0.21500
Fort Bend County LID 10	0.46000	0.46000	0.47500	0.47500
Fort Bend County LID 11	0.27000	0.27000	0.27000	0.27000
Fort Bend County LID 12	0.25000	0.25000	0.19000	0.15000
Fort Bend County LID 14	0.19000	0.19000	0.19000	0.20000
Fort Bend County LID 15	0.70000	0.70000	0.70000	0.70000
Fort Bend County LID 17	0.57000	0.57000	0.58000	0.63000
Fort Bend County LID 19	**N/A	0.70000	0.70000	0.70000
Fort Bend County LID 20	**N/A	**N/A	0.45000	0.45000
Fort Bend County MUD 1	0.65000	0.65000	0.65000	0.53000
Fort Bend County MUD 2	0.46000	0.46000	0.44000	0.50000

2010	2011	2012	2013	2014	2015
\$ 0.48016	\$ 0.48096	\$ 0.48076	\$ 0.48476	\$ 0.47276	\$ 0.46500
0.01960	0.01880	0.01900	0.01500	0.02200	0.02100
0.99000	0.95426	0.95426	0.95426	0.91000	0.91000
0.44828	0.49314	0.49913	0.49913	0.49913	0.49913
0.79000	0.79000	0.85000	0.85000	0.85000	0.79000
0.41000	0.41000	0.41000	0.41000	0.41000	0.42500
0.85000	0.90000	0.85000	0.85000	0.85000	0.85000
1.39510	1.43285	1.40115	1.39966	1.42172	1.42410
0.26750	0.26750	0.26750	0.26000	0.26000	0.25500
0.43000	0.43000	0.43000	0.43000	0.42500	0.42500
0.57000	0.57000	0.57000	0.57000	0.57000	0.42000
0.64500	0.59500	0.55000	0.50000	0.48000	0.44000
0.47500	0.47500	0.47500	0.47500	0.47000	0.45000
0.47000	0.48000	0.45000	0.42000	0.42000	0.40000
0.49500	0.49500	0.47500	0.44500	0.41500	0.38000
0.48000	0.48000	0.48000	0.41000	0.39500	0.35500
0.52000	0.49000	0.48500	0.48500	0.48000	0.46500
0.85000	0.59500	0.82000	0.76000	0.71000	0.64000
0.59500	0.59500	0.59500	0.57000	0.53000	0.43000
0.61000	0.59000	0.59000	0.58000	0.58000	0.53000
0.43000	0.43000	0.36000	0.36000	0.30000	0.27000
0.63500	0.59500	0.55500	0.54500	0.53500	0.52000
1.50000	1.50000	1.50000	1.29000	1.01000	0.90500
1.50000	1.50000	1.44500	1.34500	1.20000	1.04000
1.50000	1.50000	1.50000	1.50000	1.44000	1.03000
1.50000	1.50000	1.48000	1.40000	1.20000	1.03000
0.37000	0.36000	0.36000	0.36000	0.34000	0.33000
0.08000	**N/A	**N/A	**N/A	**N/A	**N/A
0.19460	0.19460	0.19460	0.15500	0.15500	0.15250
0.27500	0.27500	0.27500	0.27500	0.25000	0.25000
0.30500	0.32000	0.32000	0.31500	0.30000	0.28000
0.49000	0.49000	0.49000	0.47000	0.41000	0.25000
0.13400	0.13400	0.12900	0.12900	0.12000	0.11000
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.21500	0.21000	0.20500	0.20500	0.23500	0.23500
0.47500	0.47500	0.62000	0.62000	0.64300	0.64300
0.28000	0.28000	0.26000	0.25000	0.22500	0.20500
0.14000	0.13000	0.12500	0.12500	0.11500	0.10000
0.20000	0.20500	0.20500	0.20500	0.20000	0.19500
0.80000	0.80000	0.80000	0.80000	0.80000	0.75000
0.63000	0.63000	0.65000	0.65000	0.63000	0.61000
0.80000	0.80000	0.80000	0.80000	0.80000	0.72000
0.45000	0.45000	0.45000	0.55000	0.55000	0.55000
0.65000	0.65000	**N/A	**N/A	**N/A	**N/A
0.54000	0.65000	0.63000	0.65000	0.68000	0.66000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Political Subdivision: (continued)				
Fort Bend County MUD 5	**N/A	**N/A	**N/A	1.50000
Fort Bend County MUD 19	1.20000	1.20000	1.20000	1.24000
Fort Bend County MUD 21	0.39000	0.39000	0.39000	0.27000
Fort Bend County MUD 23	0.95000	0.95000	0.91000	1.00000
Fort Bend County MUD 24	**N/A	1.29000	1.29000	1.29000
Fort Bend County MUD 25	0.82000	0.82000	0.82000	0.82000
Fort Bend County MUD 26	0.72000	0.72000	0.67000	0.70000
Fort Bend County MUD 30	0.88000	0.88000	0.87000	0.95000
Fort Bend County MUD 34	0.72000	0.72000	0.71000	0.71000
Fort Bend County MUD 35	1.05000	1.05000	0.89000	0.74000
Fort Bend County MUD 37	0.59000	0.59000	0.59000	0.56000
Fort Bend County MUD 41	0.58000	0.58000	0.55000	0.55000
Fort Bend County MUD 42	0.43000	0.43000	0.42000	0.42000
Fort Bend County MUD 46	0.90000	0.90000	0.90000	0.88000
Fort Bend County MUD 47	1.09000	1.09000	1.04000	1.04000
Fort Bend County MUD 48	0.89000	0.89000	0.88000	0.88000
Fort Bend County MUD 49	0.80000	0.80000	0.95000	0.95000
Fort Bend County MUD 50	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 57	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 58	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 66	**N/A	1.35000	1.35000	1.35000
Fort Bend County MUD 67	0.45000	0.45000	0.47500	0.47500
Fort Bend County MUD 68	0.40500	0.40500	0.40500	0.40000
Fort Bend County MUD 69	0.33000	0.33000	0.40000	0.40000
Fort Bend County MUD 81	0.42500	0.42500	0.42500	0.38000
Fort Bend County MUD 94	0.71000	0.71000	0.71000	0.71000
Fort Bend County MUD 106	0.47000	0.47000	0.45000	0.45000
Fort Bend County MUD 108	0.40000	0.40000	0.39000	0.39000
Fort Bend County MUD 109	0.51000	0.51000	0.50700	0.58000
Fort Bend County MUD 111	0.30000	0.30000	0.30000	0.30000
Fort Bend County MUD 112	0.39000	0.39000	0.39000	0.38000
Fort Bend County MUD 115	0.59000	0.59000	0.53000	0.50000
Fort Bend County MUD 116	1.13000	1.13000	1.13000	1.22000
Fort Bend County MUD 117	0.67000	0.67000	0.66000	0.66000
Fort Bend County MUD 118	0.89000	0.89000	0.84000	0.81000
Fort Bend County MUD 119	0.75000	0.75000	0.75000	0.71000
Fort Bend County MUD 121	1.25000	1.25000	1.20000	1.20000
Fort Bend County MUD 122	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 123	1.00000	1.00000	1.00000	1.08000
Fort Bend County MUD 124	0.99000	0.99000	0.92000	0.92000
Fort Bend County MUD 128	**N/A	0.80000	0.80000	0.80000
Fort Bend County MUD 129	0.80000	0.80000	0.80000	0.80000
Fort Bend County MUD 130	0.79000	0.79000	0.77000	0.76000
Fort Bend County MUD 131	0.90000	0.90000	1.01000	1.01000
Fort Bend County MUD 133	**N/A	1.50000	1.50000	1.50000
Fort Bend County MUD 134 B	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 134 C	**N/A	**N/A	1.25000	1.25000

2010	2011	2012	2013	2014	2015
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
1.38000	1.38000	1.89940	1.51500	1.40000	1.40000
0.26000	0.26000	0.24000	**N/A	**N/A	**N/A
1.03000	1.03000	1.07000	1.05000	1.05000	0.95000
1.29000	1.35000	1.43000	1.36000	1.35000	1.30000
0.82000	0.82000	0.85000	0.86000	0.86500	0.84500
0.71000	0.86250	0.86250	0.90850	0.87500	0.84000
0.98000	1.02000	1.00000	1.00000	0.97000	0.92000
0.69000	0.68000	0.68000	0.68000	0.68000	0.63000
0.69000	0.63000	0.63000	0.62000	0.57000	0.51500
0.52000	0.52000	0.52000	0.52000	0.52000	0.50000
0.55000	0.55000	0.55000	0.55000	0.55000	0.54000
0.43000	0.43000	0.43000	0.43000	0.43000	0.42000
0.88000	0.88000	0.89500	0.89500	0.89500	0.90250
1.04000	1.04000	1.17000	1.12000	1.07000	0.95000
0.88000	0.88000	0.88000	0.88000	0.98000	0.98000
0.95000	0.95000	0.95000	0.95000	0.95000	0.94000
0.90000	0.90000	0.91000	0.91000	0.91000	0.91000
1.50000	1.45000	1.45000	1.40000	1.27000	1.05000
1.50000	1.50000	1.50000	1.45000	1.28000	1.16000
1.35000	1.50000	1.50000	1.47000	1.39000	1.25000
0.47500	0.46500	0.44500	0.41000	0.36000	0.22250
0.40000	0.40000	0.40000	0.40000	0.40000	0.39345
0.40000	0.40000	0.40000	0.38500	0.38500	0.35500
0.37000	0.37000	0.35000	0.33000	0.33000	0.32000
0.77000	0.77000	0.77000	0.71000	0.66000	0.58000
0.49000	0.52000	0.50000	0.49000	0.46000	0.34500
0.42000	0.44000	0.44000	0.44000	0.41000	0.29000
0.63000	0.66000	0.65000	0.65000	0.62000	0.44000
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.38000	0.38000	0.38000	0.37000	0.34000	0.34000
0.50000	0.50000	0.50000	0.50000	0.48000	0.46000
1.22000	1.22000	1.21000	1.18000	1.14000	1.08000
0.66000	0.69000	0.68000	0.68000	0.65000	0.48000
0.78000	0.77000	0.77000	0.77000	0.75000	0.70000
0.71000	0.71000	0.71000	0.71000	0.70000	0.64000
1.20000	1.20000	1.20000	1.20000	1.17000	1.12000
1.00000	1.00000	1.04000	1.04000	1.01500	0.99000
1.14000	1.15000	1.15500	1.15500	1.15500	1.10000
0.92000	0.99000	0.99000	0.99000	0.95000	0.95000
0.70000	0.70000	0.70000	0.70000	0.70000	0.70000
0.70000	0.67000	0.67000	0.65000	0.57000	0.42000
0.76000	0.75000	0.74000	0.73000	0.72000	0.66000
1.01000	1.01000	1.01000	1.01000	1.01000	1.01000
1.50000	1.50000	1.50000	1.50000	1.50000	1.43000
**N/A	**N/A	**N/A	**N/A	1.45000	1.45000
1.30000	1.30000	1.35000	1.35000	1.35000	1.30000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Political Subdivision: (continued)				
Fort Bend County MUD 136	0.63000	0.63000	0.62000	0.62000
Fort Bend County MUD 137	0.63000	0.63000	0.62000	0.57000
Fort Bend County MUD 138	0.63000	0.63000	0.62000	0.57000
Fort Bend County MUD 139	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 140	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 141	1.39000	1.39000	**N/A	**N/A
Fort Bend County MUD 142	1.32000	1.32000	1.32000	1.32000
Fort Bend County MUD 143	1.25000	1.25000	1.31000	1.35000
Fort Bend County MUD 144	0.80000	0.80000	0.80000	0.80000
Fort Bend County MUD 145	**N/A	1.25000	1.25000	1.25000
Fort Bend County MUD 146	1.20000	1.20000	1.20000	1.15000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 148	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 149	**N/A	0.80000	0.80000	0.80000
Fort Bend County MUD 151	1.30000	1.30000	1.30000	1.30000
Fort Bend County MUD 152	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 155	1.39000	1.39000	1.39000	1.39000
Fort Bend County MUD 156	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 158	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 159	**N/A	0.84000	0.84000	0.84000
Fort Bend County MUD 161	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 162	**N/A	0.55000	0.70000	0.74000
Fort Bend County MUD 163	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 165	**N/A	1.25000	1.31000	1.35000
Fort Bend County MUD 167	**N/A	0.85000	0.85000	0.85000
Fort Bend County MUD 168	**N/A	1.03000	**N/A	**N/A
Fort Bend County MUD 169	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 170	**N/A	**N/A	**N/A	1.29400
Fort Bend County MUD 171	**N/A	**N/A	1.29400	1.29400
Fort Bend County MUD 172	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 173	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 176	**N/A	0.70000	0.65000	0.65000
Fort Bend County MUD 182	**N/A	0.91000	**N/A	**N/A
Fort Bend County MUD 184	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 185	**N/A	**N/A	1.25000	1.25000
Fort Bend County MUD 187	**N/A	**N/A	1.00000	1.00000
Fort Bend County MUD 192	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 194	**N/A	**N/A	**N/A	1.25000
Fort Bend County MUD 199	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 206	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 207	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 2	0.18000	0.18000	0.18000	0.18000
Fort Bend County WC&ID 3	0.50000	0.50000	0.48000	0.48000
Fort Bend County WC&ID 8	**N/A	0.95000	0.95000	0.95000
Fort Bend ESD 1	0.06250	0.06250	0.06250	0.07500
Fort Bend ESD 2	0.09200	0.09200	0.08830	0.09600

2010	2011	2012	2013	2014	2015
0.57000	0.57000	0.54000	0.54000	0.50000	0.43000
0.57000	0.57000	0.54000	0.48000	0.43000	0.42000
0.57000	0.57000	0.54000	0.48000	0.44500	0.43500
0.57000	0.57000	0.54000	0.54000	0.44000	0.41000
1.25000	1.25000	1.34000	1.34000	1.34000	1.25000
**N/A	**N/A	**N/A	**N/A	1.15000	1.15000
1.32000	1.32000	1.27000	1.17000	0.95000	0.85000
1.35000	1.36000	1.34000	1.30000	1.26000	1.26000
0.80000	0.80000	0.80000	0.80000	0.80000	0.80000
1.25000	1.25000	1.25000	1.25000	1.25000	1.23000
1.15000	1.15000	1.10000	1.02000	1.01000	0.94000
0.95000	0.95000	0.95000	0.95000	0.95000	0.95000
0.90000	0.90000	0.90000	0.90000	0.90000	0.88000
0.70000	0.70000	0.70000	0.70000	0.70000	0.65000
1.27000	1.26000	1.26000	1.26000	1.22000	1.11000
1.45000	1.45000	1.45000	1.45000	1.45000	1.37000
1.39000	1.39000	1.39000	1.39000	1.29000	1.14000
**N/A	**N/A	**N/A	1.50000	1.45000	1.25000
1.45000	1.45000	1.45000	1.45000	1.39000	1.25000
0.84000	0.84000	0.84000	0.84000	0.78000	0.72000
**N/A	**N/A	**N/A	0.90620	0.90620	0.90000
0.80000	1.00000	1.12000	1.12000	1.12000	1.09000
**N/A	**N/A	**N/A	0.90000	0.90000	0.90000
1.36000	1.37000	1.37000	1.37000	1.37000	1.32000
0.89000	0.89000	0.87000	0.89000	0.89000	0.85000
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
1.29500	1.29500	1.29727	1.30380	1.32260	1.33926
1.29500	1.29500	1.29727	1.30380	1.32260	1.33926
1.29500	1.29500	1.28328	1.26500	1.22000	1.16000
1.29500	1.29500	1.29727	1.30380	1.32260	1.28180
1.29500	1.29500	1.29727	1.30380	1.32260	1.33926
0.65000	0.65000	0.65000	0.55000	0.55000	0.55000
**N/A	**N/A	**N/A	**N/A	1.50000	1.50000
**N/A	**N/A	**N/A	**N/A	1.40000	1.50000
1.25000	1.25000	1.25000	1.20000	1.17000	1.04000
1.00000	1.00000	1.00000	1.00000	1.00000	0.97000
**N/A	**N/A	**N/A	**N/A	1.50000	1.50000
1.25000	1.25000	1.25000	1.25000	1.25000	1.25000
0.60000	0.60000	0.60000	0.60000	0.60000	0.60000
**N/A	**N/A	**N/A	**N/A	1.40000	1.40000
**N/A	**N/A	**N/A	**N/A	1.00000	1.00000
0.18000	0.18000	0.18000	0.18000	0.18000	0.18000
0.45000	0.45000	0.45000	0.45000	0.45000	0.44000
0.95000	0.95000	1.05000	1.18000	1.10000	1.07000
0.07500	0.07500	0.07500	0.07500	0.07500	0.07500
0.09800	0.09800	0.09800	0.09800	0.09800	0.09800

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Political Subdivision: (continued)				
Fort Bend ESD 3	0.06750	0.06750	0.06750	0.07900
Fort Bend ESD 4	0.08897	0.08897	0.08502	0.08234
Fort Bend ESD 5	**N/A	**N/A	0.08000	0.07997
Fort Bend ESD 6	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD 8	**N/A	**N/A	**N/A	**N/A
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.50000	0.50000	0.50000	0.49900
Fort Bend-Harris ESD 100	**N/A	0.10000	0.09473	0.09697
Fort Bend-Waller MUD 2	**N/A	**N/A	**N/A	**N/A
Fort Bend-Waller MUD 3	**N/A	**N/A	**N/A	**N/A
Fort Bend Independent School District	1.25000	1.25000	1.27000	1.30500
Fort Bend Parkway Road District	**N/A	0.05443	0.05443	0.01483
Fulshear, City of	0.20592	0.20592	0.20592	0.20592
Fulshear MUD 1	**N/A	**N/A	1.19000	1.19000
Fulshear MUD 2	**N/A	**N/A	**N/A	**N/A
Fulshear MUD 3A	**N/A	**N/A	**N/A	**N/A
Grand Mission MUD 1	1.05000	1.05000	1.10000	1.10000
Grand Mission MUD 2	1.25000	1.25000	1.31000	1.31000
Grand Lakes MUD 1	0.79000	0.79000	0.79000	0.65000
Grand Lakes MUD 2	0.70000	0.70000	0.70000	0.46500
Grand Lakes MUD 4	0.82000	0.82000	0.82000	0.79000
Grand Lakes WCID	0.09500	0.09500	0.09500	0.08750
Harris County MUD 393	**N/A	**N/A	**N/A	**N/A
Harris-Fort Bend EMS District	0.10000	**N/A	**N/A	**N/A
Harris-Fort Bend MUD 1	0.88000	0.88000	0.88000	0.77000
Harris-Fort Bend MUD 3	1.25000	1.25000	1.25000	1.25000
Harris-Fort Bend MUD 4	0.96000	0.96000	0.96000	0.96000
Harris-Fort Bend MUD 5	0.82000	0.82000	0.82000	0.75000
Houston, City of	**N/A	**N/A	0.64375	0.63875
HCC Stafford	0.09518	0.09518	0.09243	0.09222
HCC Missouri City	**N/A	0.09518	0.09243	0.09222
Imperial Redevelopment District	**N/A	**N/A	1.00000	**N/A
Katy, City of	**N/A	**N/A	0.60540	0.59372
Katy ISD	1.52660	1.52660	1.52660	1.52660
Kendleton, City of	0.76503	0.76503	0.76632	0.89100
Kendleton ISD	1.23170	1.23170	1.20500	1.20830
Kingsbridge MUD	0.80000	0.80000	0.78000	0.78000
Lamar Consolidated I.S.D.	1.29765	1.29765	1.29765	1.29765
Meadowcreek MUD	0.10000	0.10000	0.10000	0.10000
Meadows Place, City of	0.79000	0.79000	0.79000	0.83000
Memorial MUD	**N/A	**N/A	0.52000	0.54000
Mission Bend MUD 1	0.28000	0.28000	0.25000	0.25000
Missouri City, City of	0.49926	0.49926	0.51724	0.52840
Needville, City of	0.42284	0.42284	0.39169	0.39153
Needville Independent School District	1.27929	1.27929	1.45600	1.48400
North Mission Glen MUD	0.52000	0.52000	0.52000	0.54400

2010	2011	2012	2013	2014	2015
0.08460	0.09100	0.09100	0.09100	0.09100	0.10000
0.07804	0.07827	0.08103	0.07964	0.09000	0.10000
0.07997	0.08298	0.08553	0.08341	0.07904	0.07135
**N/A	**N/A	**N/A	**N/A	**N/A	0.10000
**N/A	**N/A	**N/A	**N/A	**N/A	0.10000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.50000	0.51000	0.54000	0.54000	0.56000	0.55700
0.09000	0.09000	0.09000	0.08840	0.08840	0.07951
**N/A	**N/A	**N/A	0.80000	0.80000	0.80000
**N/A	**N/A	**N/A	**N/A	**N/A	0.93000
1.34000	1.34000	1.34000	1.34000	1.34000	1.34000
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
0.20592	0.20592	0.20366	0.19713	0.17829	0.16163
1.19000	1.19000	1.19000	1.19000	1.19000	1.19000
**N/A	**N/A	**N/A	**N/A	**N/A	1.20000
**N/A	**N/A	**N/A	**N/A	**N/A	1.50000
1.10000	1.10000	1.15000	1.12000	1.02000	0.90000
1.31000	1.31000	1.31000	1.31000	1.30000	1.25000
0.63000	0.54000	0.54000	0.54000	0.54000	0.51500
0.45500	0.44500	0.43750	0.36950	0.35000	0.32000
0.79000	0.77000	0.76000	0.73000	0.68000	0.60000
0.08250	0.08250	0.08250	0.07850	0.07300	0.06650
**N/A	**N/A	**N/A	1.02000	0.91000	0.86000
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
0.75000	0.73000	0.70000	0.68500	0.68500	0.65500
1.25000	1.25000	1.24000	1.19000	1.07000	0.97000
0.95000	0.95000	0.88000	0.82000	0.82000	0.82000
0.73000	0.71000	0.71000	0.70000	0.65000	0.59000
0.63875	0.63875	0.63875	0.63875	0.63108	0.60112
0.09222	0.09722	0.09717	0.09717	0.10689	0.10194
0.09222	0.09722	0.09717	0.09717	0.10689	0.10194
**N/A	**N/A	**N/A	1.10000	1.10000	1.10000
0.59372	0.59372	0.58672	0.56672	0.54672	0.52672
1.52660	1.52660	1.52660	1.52660	1.52660	1.51660
0.70627	0.69923	0.63933	0.66908	0.69771	0.78500
**N/A	1.20830	**N/A	**N/A	**N/A	**N/A
0.78000	0.78000	0.78000	0.78000	0.78000	0.71000
1.36455	1.39005	1.39005	1.39005	1.39005	1.39005
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
0.89500	0.89869	0.89500	0.89500	0.89500	0.86800
0.55500	0.55000	0.54000	0.54000	0.51000	0.48000
0.25000	0.25000	0.25000	0.28000	0.28000	0.27750
0.52840	0.52840	0.54480	0.57375	0.56500	0.54468
0.38151	0.39779	0.40121	0.38551	0.37359	0.38117
1.51999	1.57958	1.64958	1.64958	1.59995	1.57300
0.57100	0.64110	0.65110	0.65110	0.60000	0.55000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Political Subdivision: (continued)				
Orchard, City of	0.30750	0.30750	0.33123	0.39601
Palmer Plantation MUD 1	0.68000	0.68000	0.68000	0.69000
Palmer Plantation MUD 2	0.49000	0.49000	0.49000	0.49800
Pearland, City of	**N/A	0.65260	0.65260	0.65260
Pecan Grove MUD	0.47000	0.47000	0.46800	0.46800
Plantation MUD	0.63000	0.63000	0.63000	0.66000
Renn Road MUD	**N/A	**N/A	0.63000	0.63000
Richmond, City of	0.79000	0.79000	0.79000	0.78650
Rosenberg, City of	0.54500	0.54500	0.52020	0.50000
Sienna Plantation LID	0.58000	0.58000	0.49000	0.49000
Sienna Plantation Management	**N/A	0.92000	1.01000	1.01000
Sienna Plantation MUD 2	0.72000	0.72000	0.71000	0.71000
Sienna Plantation MUD 3	0.75000	0.75000	0.75000	0.73000
Sienna Plantation MUD 4	**N/A	**N/A	**N/A	**N/A
Sienna Plantation MUD 10	0.90000	0.90000	0.94000	0.94000
Sienna Plantation MUD 12	0.90000	0.90000	0.94000	0.94000
Simonton, City of	0.27000	0.27000	0.27000	0.27000
Stafford Municipal School District	1.25000	1.25000	1.23500	1.23000
Sugar Land, City of	0.30000	0.30000	0.30000	0.30000
West Keegans Bayou I.D.	0.12100	0.12100	0.12100	0.12100
West Harris County MUD 4	**N/A	**N/A	0.90000	0.95000
Wharton County Junior College	0.13485	0.13485	0.13797	0.14666
Willow Creek Farms MUD	**N/A	**N/A	1.25000	1.25000
Willow Fork Drainage District	0.20000	0.20000	0.19000	0.19000
Willow Point MUD	**N/A	**N/A	**N/A	**N/A
Woodcreek Reserve MUD	0.60000	0.60000	0.60000	0.60000

Source of data: Fort Bend County Central Appraisal District.

All tax rates are shown per \$100 assessed value at 100% assessment ratio.

**N/A - Political entity not in existence at this time or taxes not yet levied. Data provided by the Fort Bend Economic Development Council.

2010	2011	2012	2013	2014	2015
0.39267	0.42380	0.39475	0.37887	0.37887	0.37153
0.73500	0.73500	0.73500	0.75500	0.75500	0.56000
0.51500	0.51500	0.54000	0.54000	0.53000	0.49000
0.66510	0.68510	0.70500	0.70510	0.71210	0.70530
0.55000	0.55000	0.56000	0.65500	0.65500	0.64000
0.66000	0.74000	0.74000	0.74000	0.74000	0.68500
0.66500	0.69000	0.76000	0.76000	0.75000	0.75000
0.78650	0.78650	0.78650	0.78000	0.77000	0.75500
0.50000	0.50000	0.51000	0.50000	0.49000	0.47000
0.49000	0.49000	0.49000	0.49000	0.49000	0.47000
1.01000	1.01000	1.01000	1.01000	1.01000	1.03000
0.71000	0.71000	0.71000	0.71000	0.71000	0.65000
0.72000	0.72000	0.72000	0.71000	0.71000	0.63000
**N/A	**N/A	**N/A	**N/A	1.01000	1.03000
0.94000	0.94000	0.94000	0.94000	0.94000	0.94000
0.94000	0.94000	0.94000	0.94000	0.94000	0.94000
0.27000	0.27000	0.27000	0.26000	0.26000	0.24000
1.11000	1.22000	1.25000	1.25000	1.24005	1.23005
0.30000	0.30245	0.30895	0.30895	0.31595	0.31595
1.05000	0.11100	0.10000	0.10000	0.10000	0.09500
0.11100	1.06000	1.09000	1.09000	1.09000	1.08000
0.14448	0.14414	0.13821	0.13419	0.12656	0.13028
1.25000	1.25000	1.25000	1.25000	1.25000	1.15000
0.19000	0.19000	0.19000	0.19000	0.19000	0.18500
**N/A	**N/A	**N/A	1.50000	1.50000	1.50000
0.60000	0.60000	0.60000	0.60000	0.60000	0.60000



FORT BEND COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
(UNAUDITED)

Taxpayer	Fiscal Year 2016			Fiscal Year 2007		
	Assessed Value	Rank	Percentage of Total Net Assessed Valuation	Assessed Value	Rank	Percentage of Total Net Assessed Valuation
NRG Texas LP	929,570,820	1	1.742	1,799,052,080	1	6.637
Centerpoint Energy Inc.	277,880,600	2	0.521	221,152,430	2	0.816
Katy Mills Mall LTD Partnership	121,548,330	3	0.228	148,319,680	5	0.547
Niagara Bottling LLC	119,341,870	4	0.224			
AmerisourceBergen Drug Corporation	98,619,650	5	0.185			
Tramontina USA Inc.	91,571,580	6	0.172	98,752,240	7	0.364
Lakepointe Assets LLC	89,467,110	7	0.168	89,443,550	8	0.330
Fairfield Industries	87,673,520	8	0.164			
Schlumberger Technology Corp	87,450,440	9	0.164	101,650,560	6	0.375
Brazos Valley Energy	87,212,170	10	0.163			
Texas Instruments, Inc.				157,258,290	3	0.580
Conocophillips Company				148,455,640	4	0.548
Texas Genco LP				87,398,320	9	0.322
Jetta Operating Company Inc.				71,518,610	10	0.264
Subtotal	1,990,336,090		3.73 %	2,923,001,400		10.78 %
Other taxpayers	<u>51,367,747,110</u>		<u>96.27</u>	<u>24,184,132,183</u>		<u>89.22</u>
Total	<u><u>\$53,358,083,200</u></u>		<u><u>100.00 %</u></u>	<u><u>\$27,107,133,583</u></u>		<u><u>100.00 %</u></u>

FORT BEND COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

Tax Year	Fiscal Year	Total Original Levy	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
					Amount	Percentage of Adjusted Levy Collected
2006	2007	\$ 150,171,810	\$ (1,278,281)	\$148,893,529	\$ 146,154,761	98.16%
2007	2008	173,203,701	(1,083,633)	172,120,068	169,011,211	98.19%
2008	2009	190,430,794	(1,533,970)	188,896,824	186,012,685	98.47%
2009	2010	191,862,995	5,402,334	197,265,329	194,801,626	98.75%
2010	2011	193,704,140	2,075,024	195,779,164	193,251,014	98.71%
2011	2012	197,913,656	261,751	198,175,407	196,106,467	98.96%
2012	2013	198,853,734	7,185,873	206,039,607	204,426,149	99.22%
2013	2014	220,732,237	(56,070)	220,676,167	219,405,724	99.42%
2014	2015	231,440,796	9,248,755	240,689,551	239,321,688	99.43%
2015	2016	261,554,958	7,494,595	269,049,553	267,472,379	99.41%

Collections in Subsequent Years	Total Tax Collections	Total Tax Collections as a Percentage of Adjusted Levy	Outstanding Delinquent Taxes	Delinquent Taxes as a Percentage of Adjusted Levy
\$ 2,674,131	\$ 148,828,892	99.96%	\$ 64,637	0.04%
2,809,610	171,820,821	99.83%	299,247	0.17%
2,663,773	188,676,458	99.88%	220,366	0.12%
2,246,966	197,048,592	99.89%	216,737	0.11%
2,286,563	195,537,577	99.88%	241,587	0.12%
1,784,868	197,891,335	99.86%	284,072	0.14%
1,298,278	205,724,427	99.85%	315,180	0.15%
872,988	220,278,712	99.82%	397,455	0.18%
768,422	240,090,110	99.75%	599,441	0.25%
	267,472,379	99.41%	1,577,174	0.59%

FORT BEND COUNTY, TEXAS
RATIO OF NET LONG-TERM DEBT TO ASSESSED VALUE
PERSONAL INCOME, AND LONG-TERM DEBT PER CAPITA
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

Tax Year	Fiscal Year	Population (1)	Net Assessed Value	General Obligation Bonds (2)	Total Long-Term Debt (2)	Amounts Available in Debt Service Fund (2)
2006	2007	507,110	\$ 29,024,172,030	\$ 246,563,943	\$ 246,563,943	\$ 3,965,968
2007	2008	531,660	33,481,333,449	238,044,854	238,044,854	4,290,890
2008	2009	547,876	38,064,280,267	350,787,773	350,787,773	5,956,061
2009	2010	581,830	38,405,455,145	343,448,573	343,448,573	4,844,023
2010	2011	606,786	37,368,043,796	330,308,251	330,308,251	5,169,725
2011	2012	639,969	38,034,487,112	381,602,454	381,602,454	3,977,092
2012	2013	643,408	39,439,947,054	364,812,865	364,812,865	2,461,472
2013	2014	652,365	41,977,668,270	347,708,537	347,708,537	2,739,786
2014	2015	685,345	45,576,901,817	473,004,495	473,004,495	2,764,772
2015	2016	716,087	53,358,083,200	473,004,495	473,004,495	1,071,278

- (1) Source of data: Fort Bend Economic Development Council.
- (2) The figures do not include both long-term debt principal and amounts available for debt service for the Fort Bend Parkway Road District Unlimited Tax bonds. The levy for those bonds is not calculated on the assessed value of the County properties presented in this table.

Net Long-Term Debt	Personal Income	Percent of Personal Income	Long-Term Debt to Assessed Value	Long-Term Debt Per Capita
\$ 242,597,975	\$ 15,364,670,000	1.60%	0.84%	\$ 486
233,753,964	20,218,050,000	1.18%	0.70%	448
344,831,712	22,319,780,000	1.57%	0.91%	640
338,604,550	20,455,780,000	1.68%	0.88%	590
325,138,526	22,444,080,000	1.47%	0.87%	544
377,625,362	27,002,708,000	1.41%	0.99%	596
362,351,393	29,242,120,000	1.25%	0.92%	567
344,968,751	30,215,817,000	1.15%	0.82%	533
470,239,723	32,349,654,690	1.46%	1.03%	690
471,933,217	40,162,314,000	1.18%	0.88%	661

FORT BEND COUNTY, TEXAS

DIRECT AND OVERLAPPING DEBT

Fiscal Year 2016

(UNAUDITED)

page 1 of 4

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
Fort Bend County	\$ 523,195,000 ⁽¹⁾	100.00%	\$ 523,195,000 ⁽¹⁾
<u>Special Districts:</u>			
Big Oaks MUD	18,170,000	100.00%	18,170,000
Burney Road MUD	8,575,000	100.00%	8,575,000
Cinco MUD # 1	6,250,600	100.00%	6,250,600
Cinco MUD # 2	10,941,840	100.00%	10,941,840
Cinco MUD # 5	7,910,960	100.00%	7,910,960
Cinco MUD # 7	12,511,600	100.00%	12,511,600
Cinco MUD # 8	13,295,280	100.00%	13,295,280
Cinco MUD # 10	10,532,920	100.00%	10,532,920
Cinco MUD # 12	6,370,000	100.00%	6,370,000
Cinco MUD # 14	21,518,640	100.00%	21,518,640
Cinco Southwest MUD # 1	1,296,592	100.00%	1,296,592
Cinco Southwest MUD # 2	77,063,738	100.00%	77,063,738
Cinco Southwest MUD # 3	66,706,094	100.00%	66,706,094
Cinco Southwest MUD # 4	76,058,842	100.00%	76,058,842
First Colony MUD # 9	12,200,000	100.00%	12,200,000
First Colony MUD # 10	13,905,000	100.00%	13,905,000
Fort Bend Co FWSD # 1	28,880,000	100.00%	28,880,000
Fort Bend Co LID # 2	12,875,000	100.00%	12,875,000
Fort Bend Co LID # 6	10,430,000	100.00%	10,430,000
Fort Bend Co LID # 7	26,530,000	100.00%	26,530,000
Fort Bend Co LID # 10	11,520,000	100.00%	11,520,000
Fort Bend Co LID # 11	17,710,000	100.00%	17,710,000
Fort Bend Co LID # 12	13,035,000	100.00%	13,035,000
Fort Bend Co LID # 14	3,465,000	100.00%	3,465,000
Fort Bend Co LID # 15	73,030,000	100.00%	73,030,000
Fort Bend Co LID # 17	57,395,000	100.00%	57,395,000
Fort Bend Co LID # 19	36,060,000	100.00%	36,060,000
Fort Bend Co LID # 20	2,525,000	100.00%	2,525,000
Fort Bend Co Municipal Mgmt # 1	4,570,000	100.00%	4,570,000
Fort Bend Co MUD # 2	15,380,000	100.00%	15,380,000
Fort Bend Co MUD # 5	7,450,000	100.00%	7,450,000
Fort Bend Co MUD # 19	1,205,000	100.00%	1,205,000
Fort Bend Co MUD # 23	60,535,000	100.00%	60,535,000
Fort Bend Co MUD # 24	8,775,000	100.00%	8,775,000
Fort Bend Co MUD # 25	95,030,000	100.00%	95,030,000
Fort Bend Co MUD # 26	11,635,000	100.00%	11,635,000
Fort Bend Co MUD # 30	60,640,000	99.96%	60,615,744
Fort Bend Co MUD # 34	17,700,000	100.00%	17,700,000
Fort Bend Co MUD # 35	35,460,000	100.00%	35,460,000
Fort Bend Co MUD # 41	2,115,000	100.00%	2,115,000
Fort Bend Co MUD # 42	9,095,000	100.00%	9,095,000
Fort Bend Co MUD # 46	12,780,000	100.00%	12,780,000
Fort Bend Co MUD # 47	6,780,000	100.00%	6,780,000
Fort Bend Co MUD # 48	14,615,000	100.00%	14,615,000
Fort Bend Co MUD # 49	1,265,000	100.00%	1,265,000
Fort Bend Co MUD # 50	43,700,000	100.00%	43,700,000
Fort Bend Co MUD # 57	51,730,000	100.00%	51,730,000
Fort Bend Co MUD # 58	101,860,000	100.00%	101,860,000
Fort Bend Co MUD # 66	1,705,000	100.00%	1,705,000
Fort Bend Co MUD # 68	750,000	100.00%	750,000

FORT BEND COUNTY, TEXAS**DIRECT AND OVERLAPPING DEBT***Fiscal Year 2016**(UNAUDITED)**page 2 of 4*

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 81	4,170,000	100.00%	4,170,000
Fort Bend Co MUD # 94	5,255,000	100.00%	5,255,000
Fort Bend Co MUD # 106	6,080,000	100.00%	6,080,000
Fort Bend Co MUD # 108	1,090,000	100.00%	1,090,000
Fort Bend Co MUD # 109	8,320,000	100.00%	8,320,000
Fort Bend Co MUD # 111	4,720,000	100.00%	4,720,000
Fort Bend Co MUD # 112	4,390,000	100.00%	4,390,000
Fort Bend Co MUD # 115	10,375,000	100.00%	10,375,000
Fort Bend Co MUD # 116	26,340,000	100.00%	26,340,000
Fort Bend Co MUD # 117	16,125,000	100.00%	16,125,000
Fort Bend Co MUD # 118	30,540,000	100.00%	30,540,000
Fort Bend Co MUD # 119	17,035,000	100.00%	17,035,000
Fort Bend Co MUD # 121	34,280,000	100.00%	34,280,000
Fort Bend Co MUD # 122	17,330,000	100.00%	17,330,000
Fort Bend Co MUD # 123	31,125,000	100.00%	31,125,000
Fort Bend Co MUD # 124	10,470,000	100.00%	10,470,000
Fort Bend Co MUD # 128	67,465,000	100.00%	67,465,000
Fort Bend Co MUD # 129	20,835,000	100.00%	20,835,000
Fort Bend Co MUD # 130	10,670,000	100.00%	10,670,000
Fort Bend Co MUD # 131	2,395,000	100.00%	2,395,000
Fort Bend Co MUD # 133	45,650,000	100.00%	45,650,000
Fort Bend Co MUD # 134B	4,000,000	100.00%	4,000,000
Fort Bend Co MUD # 134C	67,255,000	100.00%	67,255,000
Fort Bend Co MUD # 136	4,385,000	100.00%	4,385,000
Fort Bend Co MUD # 137	28,570,000	100.00%	28,570,000
Fort Bend Co MUD # 138	43,410,000	100.00%	43,410,000
Fort Bend Co MUD # 139	14,085,000	100.00%	14,085,000
Fort Bend Co MUD # 140	10,990,000	100.00%	10,990,000
Fort Bend Co MUD # 142	64,665,000	100.00%	64,665,000
Fort Bend Co MUD # 143	17,925,000	100.00%	17,925,000
Fort Bend Co MUD # 144	15,905,000	100.00%	15,905,000
Fort Bend Co MUD # 145	4,425,000	100.00%	4,425,000
Fort Bend Co MUD # 146	44,745,000	100.00%	44,745,000
Fort Bend Co MUD # 148	4,845,000	100.00%	4,845,000
Fort Bend Co MUD # 149	26,800,000	100.00%	26,800,000
Fort Bend Co MUD # 151	77,065,000	100.00%	77,065,000
Fort Bend Co MUD # 152	8,400,000	100.00%	8,400,000
Fort Bend Co MUD # 155	25,825,000	100.00%	25,825,000
Fort Bend Co MUD # 156	18,295,000	100.00%	18,295,000
Fort Bend Co MUD # 158	10,655,000	100.00%	10,655,000
Fort Bend Co MUD # 159	4,845,000	100.00%	4,845,000
Fort Bend Co MUD # 161	5,100,000	100.00%	5,100,000
Fort Bend Co MUD # 162	8,500,000	100.00%	8,500,000
Fort Bend Co MUD # 163	5,500,000	100.00%	5,500,000
Fort Bend Co MUD # 165	23,175,000	100.00%	23,175,000
Fort Bend Co MUD # 167	24,505,000	100.00%	24,505,000
Fort Bend Co MUD # 169	520,320	100.00%	520,320
Fort Bend Co MUD # 170	12,951,528	100.00%	12,951,528
Fort Bend Co MUD # 171	44,415,976	100.00%	44,415,976
Fort Bend Co MUD #172	61,274,488	100.00%	61,274,488
Fort Bend Co MUD #173	7,622,688	100.00%	7,622,688

FORT BEND COUNTY, TEXAS**DIRECT AND OVERLAPPING DEBT***Fiscal Year 2016**(UNAUDITED)*

page 3 of 4

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 176	2,440,000	100.00%	2,440,000
Fort Bend Co MUD # 182	15,970,000	100.00%	15,970,000
Fort Bend Co MUD # 185	21,190,000	100.00%	21,190,000
Fort Bend Co MUD # 187	22,990,000	100.00%	22,990,000
Fort Bend Co MUD # 194	24,110,000	100.00%	24,110,000
Fort Bend Co MUD # 199	1,905,000	100.00%	1,905,000
Fort Bend Co WC&ID # 3	2,985,000	100.00%	2,985,000
Fort Bend Co WC&ID # 8	1,840,000	100.00%	1,840,000
Fulshear MUD # 1	8,535,000	100.00%	8,535,000
Grand Lakes MUD # 1	11,030,000	100.00%	11,030,000
Grand Lakes MUD # 2	7,165,000	100.00%	7,165,000
Grand Lakes MUD # 4	15,145,000	100.00%	15,145,000
Grand Lakes WC&ID	3,980,000	100.00%	3,980,000
Grand Mission MUD # 1	34,420,000	100.00%	34,420,000
Grand Mission MUD # 2	20,005,000	100.00%	20,005,000
Palmer Plantation MUD # 2	6,255,000	100.00%	6,255,000
Pecan Grove MUD	53,335,000	100.00%	53,335,000
Plantation MUD	6,055,000	100.00%	6,055,000
Sienna Plantation Levee Improvement Dist	91,920,000	100.00%	91,920,000
Sienna Plantation Management District	31,610,000	100.00%	31,610,000
Sienna Plantation MUD # 2	19,585,000	100.00%	19,585,000
Sienna Plantation MUD # 3	37,150,000	100.00%	37,150,000
Sienna Plantation MUD # 10	61,165,000	100.00%	61,165,000
Sienna Plantation MUD # 12	58,320,000	100.00%	58,320,000
Woodcreek Reserve MUD	14,915,000	100.00%	14,915,000
<u>County Line Special Districts:</u>			
Brazoria-Fort Bend Co MUD # 1	75,605,000	44.32%	33,508,136
Brazoria County MUD # 22	4,915,000	6.81%	334,712
Chelford City MUD	8,275,000	56.38%	4,665,445
Cimarron MUD	29,910,000	4.97%	1,486,527
Cinco MUD # 3	6,209,720	85.53%	5,311,174
Cinco MUD # 6	7,756,200	62.68%	4,861,586
Cinco MUD # 9	6,777,680	59.07%	4,003,576
Cornerstones MUD	2,535,000	16.37%	414,980
Fort Bend Co WC&ID # 2	71,065,000	99.16%	70,468,054
Fort Bend-Waller Cty MUD #2	6,900,000	2.66%	183,540
Harris-Fort Bend Cos MUD # 1	13,265,000	86.04%	11,413,206
Harris-Fort Bend Cos MUD # 3	37,985,000	0.79%	300,082
Harris-Fort Bend Cos MUD # 5	20,945,000	94.83%	19,862,144
Katy Management District	9,370,000	70.26%	6,583,362
Kingsbridge MUD	22,415,000	96.80%	21,697,720
Mission Bend MUD #1	2,340,000	50.70%	1,186,380
North Mission Glen MUD	23,940,000	99.14%	23,734,116
Renn Road MUD	7,985,000	31.55%	2,519,268
West Harris Co MUD # 4	2,895,000	16.80%	486,360
Willow Creek Farms MUD	23,715,000	0.76%	180,234
Willow Fork Drainage District	35,485,000	92.81%	32,933,629
Willow Point MUD	5,520,000	64.32%	3,550,464
Total Special District Debt (2)			<u>\$ 3,110,532,541</u>

FORT BEND COUNTY, TEXAS**DIRECT AND OVERLAPPING DEBT***Fiscal Year 2016**(UNAUDITED)**page 4 of 4*

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
<u>Cities:</u>			
Arcola, City of	3,370,000	100.00%	3,370,000
Meadows Place, City of	1,660,000	100.00%	1,660,000
Needville, City of	1,550,000	100.00%	1,550,000
Richmond, City of	32,330,000	100.00%	32,330,000
<u>County Line Cities:</u>			
Rosenberg, City of	67,588,000	100.00%	67,588,000
Sugar Land, City of	294,569,881	100.00%	294,569,881
Houston, City of	2,924,340,000	0.45%	13,159,530
Katy, City of	18,540,000	37.21%	6,898,734
Missouri City, City of	140,440,000	95.56%	134,204,464
Pearland, City of	322,710,000	3.92%	12,650,232
Total Cities			\$ 567,980,841
<u>School Districts:</u>			
Fort Bend ISD	841,418,767	100.00%	841,418,767
Lamar CISD	719,995,000	100.00%	719,995,000
Needville ISD	60,185,000	100.00%	60,185,000
<u>County Line School Districts:</u>			
Brazos ISD	14,839,987	60.83%	9,027,164
Katy ISD	1,449,414,330	38.68%	560,633,463
Stafford MSD	57,295,000	99.60%	57,065,820
Total School Districts			\$ 2,248,325,214
<u>Other:</u>			
Houston Community College System	618,155,000	3.84%	23,737,152
Total Other			\$ 23,737,152
<u>Summary of Total Estimated Overlapping Debt:</u>			
Special Districts			\$ 3,110,532,541
Cities			567,980,841
School Districts			2,248,325,214
Other			23,737,152
Estimated Overlapping Debt			\$ 5,950,575,748
<u>Fort Bend County</u>			
Fort Bend County - Direct Obligations			523,195,000 ⁽¹⁾
Total Direct and Estimated Overlapping Debt			\$ 6,473,770,748

(1) County debt outstanding as of September 30, 2016. Includes the Fort Bend Flood Control Water Supply Corporation debt.

(2) Total Special District Debt includes numerous special districts with varying amounts of debt applicable to the County.

The allocation of the county-line jurisdictions is calculated by determining the ratio of the assessed valuation of taxable property that is within Fort Bend County. This rate is then applied to the outstanding debt of the county-line jurisdiction to calculate the overlapping debt amount.

Source of data: Texas Municipal Reports published by the Municipal Advisory Council of Texas.

FORT BEND COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(UNAUDITED)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Assessed value of real property	\$ 25,226,420,176	\$ 28,931,048,114	\$ 33,294,278,049	\$ 33,574,551,064
Assessed value of personal and other property	<u>3,797,751,854</u>	<u>4,550,285,335</u>	<u>4,770,002,218</u>	<u>4,830,904,081</u>
Total assessed value	<u>\$ 29,024,172,030</u>	<u>\$ 33,481,333,449</u>	<u>\$ 38,064,280,267</u>	<u>\$ 38,405,455,145</u>
Debt Limit, 25% of real property	\$ 6,306,605,044	\$ 7,232,762,029	\$ 8,323,569,512	\$ 8,393,637,766
Amount of debt applicable to debt limit	246,563,943	238,044,854	350,787,773	343,448,573
Less: Assets available in Debt Service Funds for payment of principal	<u>3,965,968</u>	<u>4,290,890</u>	<u>5,956,061</u>	<u>4,844,023</u>
Total amount of debt applicable to debt limit	<u>242,597,975</u>	<u>233,753,964</u>	<u>344,831,712</u>	<u>338,604,550</u>
Legal Debt Margin	<u>\$ 6,064,007,069</u>	<u>\$ 6,999,008,065</u>	<u>\$ 7,978,737,800</u>	<u>\$ 8,055,033,216</u>
Total net debt applicable to to the limit as a percentage of debt limit	3.85%	3.23%	4.14%	4.03%

Source of data: Fort Bend County Central Appraisal District and County Tax Assessor/Collector.

2011	2012	2013	2014	2015	2016
\$ 32,877,992,163	\$ 33,530,169,247	\$ 34,906,683,521	\$ 36,962,606,903	\$ 40,220,320,218	\$ 47,990,163,282
<u>4,490,051,633</u>	<u>4,504,317,865</u>	<u>4,533,263,533</u>	<u>5,015,061,367</u>	<u>5,356,581,599</u>	<u>5,367,919,918</u>
<u>\$ 37,368,043,796</u>	<u>\$ 38,034,487,112</u>	<u>\$ 39,439,947,054</u>	<u>\$ 41,977,668,270</u>	<u>\$ 45,576,901,817</u>	<u>\$ 53,358,083,200</u>
\$ 8,219,498,041	\$ 8,382,542,312	\$ 8,726,670,880	\$ 9,240,651,726	\$ 10,055,080,055	\$ 11,997,540,821
330,308,251	381,602,454	364,812,865	347,708,537	376,265,782	473,004,495
<u>5,169,725</u>	<u>3,977,092</u>	<u>2,461,472</u>	<u>2,739,786</u>	<u>2,764,772</u>	<u>1,071,278</u>
<u>325,138,526</u>	<u>377,625,362</u>	<u>362,351,393</u>	<u>344,968,751</u>	<u>373,501,010</u>	<u>471,933,217</u>
<u>\$ 7,894,359,515</u>	<u>\$ 8,004,916,950</u>	<u>\$ 8,364,319,487</u>	<u>\$ 8,895,682,975</u>	<u>\$ 9,681,579,045</u>	<u>\$11,525,607,604</u>
3.96%	4.50%	4.15%	3.73%	3.71%	3.93%

FORT BEND COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2007	507,110	\$ 15,364,670,000	\$ 30,298	4.1%
2008	531,660	20,218,050,000	38,028	4.8%
2009	547,876	22,319,780,000	40,739	7.2%
2010	581,830	20,455,780,000	35,158	8.2%
2011	606,786	22,444,080,000	36,988	7.7%
2012	639,969	27,002,708,000	42,194	6.1%
2013	643,408	29,242,120,000	45,449	5.7%
2014	652,365	30,215,817,000	46,317	5.1%
2015	685,345	32,349,654,690 ⁽¹⁾	47,202	4.4%
2016	716,087	40,162,314,000	56,086	4.9%

Source of data: Fort Bend Economic Development Council

(1) Estimated using 2014 per capita rate of increase

FORT BEND COUNTY, TEXAS

LARGEST EMPLOYERS

Current Year and Nine Years Ago

(UNAUDITED)

Employer	Fiscal Year 2016		Fiscal Year 2007	
	Local Employees	Rank	Local Employees	Rank
Fort Bend ISD	10,579	1	8,563	1
Lamar CISD	3,188	2	2,650	3
Fort Bend County	2,438	3	1,889	5
Fluor Corporation	2,430	4	3,000	2
Methodist Sugar Land Hospital	2,200	5	744	9
Schlumberger Technology Corp.	1,750	6	2,100	4
Richmond State School	1,300	7	1,370	7
United Parcel Service	1,200	8	1,092	8
Oak Bend Medical Center	1,164	9		
Nalco Company Energy Services	1,100	10		
Texas Instruments			1,700	6
Suntron Corporation			742	10
	<u>27,349</u>		<u>23,850</u>	

Source of data: Fort Bend Economic Development Council

FORT BEND COUNTY***CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS******SCHEDULE BY ACTIVITY******LAST TEN FISCAL YEARS******(UNAUDITED)***

<u>Function</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General administration	\$ 24,886,374	\$ 25,143,119	\$ 21,386,052	\$ 27,725,376
Financial administration	1,951,989	1,889,426	6,375,329	8,103,759
Administration of justice	28,459,912	35,161,552	147,292,804	189,617,993
Construction and maintenance	647,221,647	703,697,692	791,157,372	850,839,272
Health and human services	4,160,584	4,908,808	12,995,437	16,185,268
Cooperative services	2,287,024	2,287,024	2,256,940	2,300,936
Public safety	50,123,838	97,267,937	26,227,701	29,744,390
Parks and recreation	15,882,914	17,342,600	17,436,639	18,276,965
Libraries and education	28,047,190	29,238,712	37,076,054	41,604,572
Health and wellness clinic				
Total	<u>\$803,021,472</u>	<u>\$916,936,870</u>	<u>\$1,062,204,328</u>	<u>\$1,184,398,531</u>

Note: In fiscal year 2011, Fort Bend County opened an Employee Health and Wellness Clinic. The capital assets of the Clinic are recorded in the Employee Benefits Fund, an internal service fund. These capital assets are shown separately above.

2011	2012	2013	2014	2015	2016
\$ 30,424,429	\$ 31,053,685	\$ 38,511,978	\$ 47,788,376	\$ 47,712,406	\$ 62,504,936
7,551,132	8,049,094	8,071,200	8,062,148	8,006,260	7,998,874
213,531,972	211,029,100	212,162,704	210,533,760	211,691,340	216,307,886
919,567,377	973,992,987	1,028,923,374	1,072,802,682	1,017,211,011	1,707,617,590
20,751,252	22,661,709	23,996,133	24,798,446	26,937,313	31,860,971
2,312,616	2,342,593	2,349,882	2,349,882	2,331,532	2,346,000
30,849,243	33,796,158	35,412,137	37,482,448	37,753,040	40,167,926
18,871,156	19,754,283	23,483,574	28,995,973	30,901,307	31,434,794
48,525,974	49,423,344	52,890,523	56,294,393	56,737,602	57,276,109
88,810	677,097	721,184	721,184	726,989	803,133
<u>\$ 1,292,473,961</u>	<u>\$1,352,780,050</u>	<u>\$1,426,522,689</u>	<u>\$1,489,829,292</u>	<u>\$1,440,008,800</u>	<u>\$2,158,318,219</u>

FORT BEND COUNTY, TEXAS***FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION******LAST TEN FISCAL YEARS******(UNAUDITED)***

<u>Function</u>	Full-Time Equivalent Employees as of September 30				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General administration	208.35	211.43	217.06	222.89	237.35
Financial administration	93.76	108.78	117.63	117.58	118.58
Administration of justice *	232.94	251.04	256.35	261.90	266.60
Construction and maintenance	253.41	263.08	273.49	275.21	276.06
Health and human services	151.98	168.85	157.90	160.42	160.52
Cooperative services	11.07	13.00	14.00	14.00	13.00
Public safety	637.04	626.35	790.63	782.07	785.87
Parks and recreation	22.13	21.87	22.43	22.25	22.67
Libraries and education	180.00	182.00	170.00	172.00	218.00
Total Full-Time Equivalents	<u>1,790.68</u>	<u>1,846.40</u>	<u>2,019.49</u>	<u>2,028.32</u>	<u>2,098.65</u>

Source of data: County employment records.

* Note: Prior to fiscal year 2012, the employees of the Juvenile Probation fund were not part of the budget process, and therefore, were not included in the full-time equivalent count.

Full-Time Equivalent Employees as of September 30				
2012	2013	2014	2015	2016
224.31	225.71	237.51	242.50	253.27
114.75	114.75	120.00	121.00	127.14
412.41	414.80	429.09	445.02	485.44
266.59	267.71	273.60	269.87	275.19
160.25	163.61	165.84	174.64	199.81
12.00	12.00	12.00	12.00	11.70
785.13	791.98	802.95	805.50	821.01
23.20	23.00	27.34	35.81	36.98
224.00	232.74	232.19	234.86	227.28
<u>2,222.64</u>	<u>2,246.30</u>	<u>2,300.52</u>	<u>2,341.20</u>	<u>2,437.82</u>

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General Administration				
Full-time equivalent count	208.35	210.43	218.45	222.89
Documents filed with County Clerk	459,328	423,350	339,335	326,919
Copies issued by County Clerk	197,005	163,492	72,120	72,300
Technical support calls to IT	29,028	36,770	22,396	18,394
County web-site visits (avg/day)	N/A	5,950	6,605	6,960
Medical claims filed with Risk Management	41,444	45,019	51,121	57,433
On the job accident claims to Risk Management	155	181	156	177
Voter registrations	31,420	36,900	29,026	20,579
Early voting as a percentage of turnout	N/A	42.5%	70.6%	61.2%
Job openings	263	308	213	317
Employee service awards				
5 years	N/A	95	95	97
10 years	N/A	54	81	60
15 years	N/A	52	42	38
20 years	N/A	26	33	17
25 years	N/A	26	10	15
30 years	N/A	5	3	2
35 years	N/A	0	1	0
Responses to posted job openings	7,984	7,763	12,244	15,266
Pieces of mail processed	1,240,000	1,400,000	1,600,000	1,800,000
Facilities service requests (avg/month)	N/A	256	306	306
Bids, RFP's, & SOQ's solicited	N/A	98	107	124
Purchase orders issued	N/A	13,077	15,360	13,469
Public Transportation trips	N/A	118,189	193,095	180,409
Records Management				
On site storage (cubic footage)	536	536	211	276
Off site storage (cubic footage)	12,052	13,279	13,856	12,704
Financial Administration				
Full-time equivalent count	93.66	108.78	111.01	116.58
Cash receipts processed (count)	10,500	10,040	8,250	7,800
Checks processed (count)	31,556	108,500	120,000	120,000
Expenditures to budget ratio	-10.80%	-9.00%	-8.00%	-9.00%
Earned GFOA Certificate of Excellence for CAFR	Yes	Yes	Yes	Yes
Earned GFOA Certificate for Distinguished				
Budget Presentation	N/A	Yes	Yes	Yes
Invoice payment processing (days)	10	8	10	10
Journal entry count (estimated)	5,000	2,500	2,000	1,000

Source of data: various County departments

2011	2012	2013	2014	2015	2016
239.80	229.55	225.71	237.51	242.50	253.27
260,017	325,059	184,074	142,784	147,236	144,327
66,852	N/A	N/A	11,689	16,394	17,148
26,020	21,350	N/A	N/A	N/A	N/A
7,519	8,175	8,740	7,960	8,794	9,979
56,734	68,234	54,698	55,301	59,264	55,375
149	178	168	184	181	166
20,579	30,381	36,715	25,976	32,265	43,285
60.0%	36.0%	73.0%	45.0%	55.4%	N/A
317	310	403	398	391	397
104	157	173	188	120	103
101	76	74	71	78	71
36	54	44	62	54	75
31	36	36	33	40	30
19	20	19	20	22	22
7	12	11	8	14	15
1	4	2	0	0	2
15,266	10,564	8,972	18,976	21,732	22,438
1,800,000	1,800,000	1,800,000	1,719,770	1,498,773	1,465,761
330	370	343	418	402	467
90	62	85	71	N/A	N/A
12,830	12,023	11,324	11,240	N/A	N/A
247,324	320,642	373,685	389,272	382,742	391,372
421	857	968	695	N/A	N/A
8,219	10,842	10,235	10,239	N/A	N/A
118.58	114.75	114.75	120.00	121.00	127.14
7,656	8,210	9,470	9,171	9,731	8,922
120,000	51,384	52,242	32,081	30,713	61,811
1.00%	N/A	-5.00%	-5.00%	1.01%	1.16%
Yes	Yes	Yes	Yes	Yes	TBD
Yes	Yes	Yes	Yes	Yes	TBD
10	10	10	12	12	10
1,000	1,056	925	937	896	955

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Administration of Justice				
Full-time equivalent count	231.80	250.04	256.35	261.90
Child Support case inquiries	N/A	N/A	50,758	49,635
Passport applications (count)	3,783	8,835	3,500	2,792
Passport fees collected	\$ 113,490	\$ 265,050	\$ 87,500	\$ 69,805
Worthless check clearance rate	65.00%	74.40%	83.60%	97.80%
Felony case disposition rate	87.00%	87.40%	87.70%	101.20%
Misdemeanor case disposition rate	85.00%	89.10%	99.50%	N/A
Misdemeanor case dispositions	N/A	N/A	104.3	96.6
Community Service rehabilitation hours	70,207	73,578	75,652	77,578
Justice Court case filings - Precinct 1 Place 1	4,909	5,569	5,341	5,592
Justice Court case filings - Precinct 1 Place 2	15,996	11,908	11,771	9,377
Justice Court case filings - Precinct 2	3,611	6,102	6,102	7,577
Justice Court case filings - Precinct 3	9,976	15,109	23,409	19,952
Justice Court case filings - Precinct 4	4,557	5,825	8,959	8,517
Justice Court cases disposed - Precinct 1 Place 1	3,984	4,558	4,537	6,262
Justice Court cases disposed - Precinct 1 Place 2	14,472	9,762	11,713	8,537
Justice Court cases disposed - Precinct 2	4,495	4,789	4,789	5,275
Justice Court cases disposed - Precinct 3	10,339	11,517	16,015	16,215
Justice Court cases disposed - Precinct 4	3,756	4,623	6,973	7,502
Construction and Maintenance				
Full-time equivalent count	254.93	263.08	272.49	275.21
Building & right-of-way permits issued	6,892	5,500	4,500	4,826
Tonnage of recyclable diverted from landfills	343	699	732	676
Pounds of hazardous materials collected	150,000	145,238	171,109	160,450
Mileage of drainage channel maintained	1,800	2,206	1,988	2,150
Mileage of county roads - unincorporated areas	1,213	1,263	1,404	1,600
New County road miles constructed - unincorporated areas	50	50	35	N/A
Health and Human Services				
Full-time equivalent count	151.98	168.85	157.90	160.42
Number of clients receiving Social Service assistance annually	6,609	5,094	8,888	6,012
Number of child immunizations annually	12,577	10,791	14,398	11,776
Number of reportable diseases documented	2,836	3,473	1,893	3,175
Number of food establishments inspected	1,030	1,424	825	787
Number of septic system applications submitted	547	471	330	361
Number of licensed aerobic systems	4,715	5,302	5,896	6,203
Number of citations issued for aerobic system non-compliance	2,500	3,604	2,521	3,500
Number of EMS incident responses	25,204	26,242	28,603	26,677
Number of stray animals impounded	4,058	3,613	3,615	4,323
Number of stray animals euthanized	3,768	3,204	2,798	3,599
Number of stray animals adopted	290	409	817	727
Indigent healthcare clients - annual	2,659	1,710	1,314	2,996

2011	2012	2013	2014	2015	2016
266.60	266.41	267.20	281.09	298.02	328.44
52,100	50,150	36,328	33,908	34,971	36,468
2,144	2,909	4,562	6,061	6,638	8,821
\$ 53,600	\$ 72,725	\$ 114,050	\$ 151,525	\$ 165,950	\$ 220,525
84.40%	91.20%	79.00%	95.00%	98.00%	95.00%
93.50%	91.90%	100.00%	84.00%	84.00%	99.00%
N/A	N/A	N/A	N/A	N/A	N/A
116.6	111.0	102.2	93.0	103.0	107.0
73,456	70,270	70,605	89,853	85,296	85,586
5,170	5,582	4,646	3,772	4,234	3,916
9,905	11,513	11,581	10,955	10,365	11,306
7,000	6,851	6,616	5,548	5,583	7,115
20,739	19,895	18,744	13,463	15,968	12,361
7,195	5,041	6,064	3,473	4,607	6,993
4,724	4,615	4,913	3,651	4,184	3,808
10,441	10,274	11,938	10,564	9,828	10,098
5,100	7,239	5,429	4,902	9,702	5,989
15,821	16,647	16,656	15,425	18,775	11,798
7,744	4,414	8,338	3,745	4,494	5,302
276.06	266.59	267.71	273.60	269.87	275.19
4,260	5,032	6,400	7,368	8,961	5,212
676	702	687	N/A	N/A	N/A
160,500	184,943	176,840	N/A	N/A	N/A
1,850	2,100	2,200	2,200	2,000	2,500
1,664	1,655	1,703	1,762	1,815	1,837
20	85	80	60	75	75
160.52	160.25	163.61	165.84	174.64	199.81
5,924	7,074	N/A	N/A	N/A	N/A
11,367	8,316	5,417	5,000	10,330	10,924
1,360	1,181	1,142	1,250	1,250	1,598
986	1,192	1,301	1,403	1,584	2,799
360	373	438	470	471	498
6,588	6,915	7,364	6,776	7,068	7,686
3,535	6,695	6,224	3,523	4,889	4,372
26,850	29,774	31,426	29,414	N/A	24,750
4,141	4,854	4,586	3,867	3,580	3,757
3,408	3,930	3,252	2,498	895	811
733	604	1,154	935	1,336	1,771
2,622	2,325	2,153	1,997	1,699	2,228

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Cooperative Services				
Full-time equivalent count	11.07	13.00	14.00	14.00
Veterans' Services clients	N/A	234	458	645
Veterans' Services claims submitted	N/A	126	228	348
Public Safety				
Full-time equivalent count	637.04	620.35	784.63	776.07
Number of civil processes received annually				
Constable Precinct 1	13,400	14,000	15,000	16,093
Constable Precinct 2	8,232	N/A	8,827	5,550
Constable Precinct 3	7,147	N/A	7,635	8,963
Civil Process 24 hour success rate				
Constable Precinct 4	N/A	N/A	86%	78%
TCLEOSE training hours held per officer	864	853	974	1,014
Homeland security grant funds expended	\$ 1,764,000	\$ 1,724,700	\$ 3,917,747	\$ 5,004,054
Fire calls responded to annually	6,508	6,278	6,927	5,584
Parks and Recreation				
Full-time equivalent count	22.13	21.87	22.43	22.25
Number of facility rentals annually	650	700	845	651
Number of park reservations annually	655	808	955	955
Libraries and Education				
Full-time equivalent count	180.00	182.00	170.00	172.00
Number of library transactions annually	4,456,882	4,188,249	4,385,041	4,732,773
Library circulation items per capita	1.78	1.64	1.61	1.65

2011	2012	2013	2014	2015	2016
13.00	12.00	12.00	12.00	12.00	11.70
619	479	503	471	448	668
225	249	337	376	N/A	N/A
779.87	785.13	791.98	802.95	805.50	821.01
16,434	15,070	14,510	13,906	13,684	15,603
6,921	7,660	6,606	6,861	7,135	N/A
8,963	6,927	5,475	3,264	2,867	N/A
75%	84%	85%	85%	N/A	N/A
1,203	1,196	1,361	1,246	1,258	1,249
\$ 355,927	\$ 3,586,852	\$ 2,692,134	\$ 2,790,449	\$ 2,146,261	\$ 2,454,267
7,901	7,842	7,388	N/A	N/A	N/A
22.67	23.20	23.00	27.34	35.81	36.98
818	908	990	1,939	3,126	3,766
918	1,010	1,111	1,222	1,688	2,410
218.00	224.00	232.74	230.13	232.26	224.68
4,890,834	5,094,324	7,098,423	7,108,212	7,253,708	7,426,609
1.51	1.58	1.65	1.68	1.59	1.43

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