

MONTHLY FINANCIAL REPORT
For Twelve Months Ended September 30, 2016
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS

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COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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March 27, 2017

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

Gentlemen:

The Monthly Unaudited Financial Report for the twelve months ending September 30, 2016, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The Monthly Unaudited Financial Report is divided into three sections. The first is the Introduction with this letter; the remaining two are as follows:

Financial: The primary reporting areas of the financial section include the Basic Financial Statements and Other Supplementary Information:

Basic Financial Statements: These statements are presented as Government-Wide and Fund Financials.

Government-Wide financials segregate governmental activities (which are those financed through taxes, intergovernmental revenues, and other nonexchange revenues) from business-type activities (which are financed through specified user fees or charges). These statements use the full-accrual method of accounting along with the 'economic resources measurement focus' to more closely resemble non-governmental/private sector entities.

Fund financials are prepared for the primary government on the modified accrual basis (revenues are recognized when measurable and available). Discretely presented component units (Toll Road, Flood Control, and Housing Finance Corp.) are not included in these statements. These statements include the major governmental funds (General, special revenue, capital projects, and debt service) separately, non-major governmental funds summarized, proprietary funds (enterprise-business type, and internal service), and fiduciary funds (agency, and trust). A budget to actual schedule is also presented for General Fund. Fund accounting is used by the County to be fully accountable for collection and use of public resources, thereby demonstrating compliance with the lawfully permitted use of County resources.

Other Supplementary Information: This section details out the fund financials in combining statements and schedules to show each fund managed by the County. Budget to actual schedules are also presented for Road and Bridge, Drainage, and Debt Service.

Statistical: This section presents the current financial information along with the last eight to ten years in comparative schedules.

Please contact the Auditor's Office if any questions arise or if any additional information is needed.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Sturdivant", with a stylized flourish at the end.

Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



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

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 190,582,346	\$ 118,275,457
Investments	22,047,766	28,617,728
Receivables:		
Taxes, net	7,338,119	
Grants	11,388,599	
Fees and fines	27,921,986	
Other	9,891,281	4,814,611
Prepaid items	291,905	
Deferred charges - debt refunding	9,171,473	9,630,508
Deferred outflows - pension activities	54,975,197	
Due from component units	12,047,856	
Capital assets, not being depreciated	466,031,717	
Capital assets, net of accumulated depreciation	1,268,259,529	384,815,760
Total Assets	2,079,947,774	546,154,064
Liabilities		
Accounts payable and accrued expenses	46,184,313	
Retainage payable	842,685	1,435,067
Accrued interest payable	1,605,345	1,579,856
Unearned revenues	6,919,510	
Due to primary government		12,047,856
Due to other governments	460,945	
Long-term liabilities due within one-year	20,217,085	4,645,000
Long-term liabilities due in more than one-year	791,703,823	448,252,480
Total Liabilities	867,933,706	467,960,259
Net Position (Deficit)		
Interim Net Position	1,212,014,068	78,193,805
Total Net Position	\$ 1,212,014,068	\$ 78,193,805

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Twelve Months 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	\$ 62,526,100	\$ 8,606,381	\$ 4,698,191	\$ 89,000
Financial administration	10,954,520	8,162,378		
Administration of justice	108,589,949	8,783,365	10,844,842	
Construction and maintenance	78,733,377	7,049,942	390,265	124,902,084
Health and welfare	41,791,644	8,289,897	18,361,437	
Cooperative services	1,238,539		250	
Public safety	66,209,394	8,733,631	3,994,478	28,000
Park and recreation	4,608,506	639,600	98,583	1,403,990
Libraries and education	18,785,134	898,817	46,069	
Internal Service Fund, interim activity	(6,609,698)			
Interest on long-term debt	14,960,865			
Total Primary Government	\$ 401,788,330	\$ 51,164,011	\$ 38,434,115	\$ 126,423,074
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	23,319,629	29,480,671		95,000
FB Grand Parkway Toll Road Operations	18,152,185	24,172,876		
FB Housing Finance Corp. *				
FBC Industrial Development Corporation	71,452			
Total Component Units	\$ 41,543,266	\$ 53,653,547	\$	\$ 95,000

General revenues:

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

Total General Revenues

Changes in Net Position

Net Position, Beginning

Net Position, Ending

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Units

**Governmental
Activities**

\$ (49,132,528)	\$
(2,792,142)	
(88,961,742)	
53,608,914	
(15,140,310)	
(1,238,289)	
(53,453,285)	
(2,466,333)	
(17,840,248)	
6,609,698	
(14,960,865)	
<u>(185,767,130)</u>	

	6,256,042
	6,020,691
	(71,452)
<u></u>	<u>12,205,281</u>

270,349,769	
6,958,956	
1,761,987	808,568
6,428,870	103,081
<u>285,499,582</u>	<u>911,649</u>
99,732,452	13,116,930
1,112,281,616	65,076,875
<u>\$1,212,014,068</u>	<u>\$ 78,193,805</u>

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

	General Fund	Debt Service Fund	2016 Facilities Bond Projects	2016 Mobility Projects	Non-major Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 48,047,413	\$ 1,074,764	\$ 39,817,385	\$ 36,723,017	\$ 53,843,627	\$ 179,506,206
Investments			4,007,058	18,040,709		22,047,767
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	2,297,866	9,974,707
Due from other funds	11,770,879					11,770,879
Due from component units	12,047,856					12,047,856
Prepaid items	270,023				21,882	291,905
Total Assets	\$ 119,164,789	\$ 5,181,461	\$ 43,824,443	\$ 54,820,011	\$ 59,078,390	\$ 282,069,094
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 36,773,241	\$	\$	\$	\$	\$ 36,773,241
Accrued payroll	2,932,166					2,932,166
Retainage payable	114,309		21,514	552,842	154,020	842,685
Due to other funds			1,068,072	6,247,923	3,874,895	11,190,890
Due to other governments	627,138					627,138
Deferred revenue	33,301,329	4,095,063			3,384,941	40,781,333
Total Liabilities	73,748,183	4,095,063	1,089,586	6,800,765	7,413,856	93,147,453
Fund Balance	45,416,606	1,086,398	42,734,857	48,019,246	51,664,534	188,921,641
Total Fund Balances	45,416,606	1,086,398	42,734,857	48,019,246	51,664,534	188,921,641
Total Liabilities and Fund Balances	\$ 119,164,789	\$ 5,181,461	\$ 43,824,443	\$ 54,820,011	\$ 59,078,390	\$ 282,069,094

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

	General Fund	Debt Service Fund	2016 Facilities Bond Projects	2016 Mobility Projects	Non-major Governmental Funds	Total Governmental Funds
Revenues						
Taxes - Property	\$ 208,164,429	\$ 33,485,252	\$	\$	\$ 29,322,721	\$ 270,972,402
Taxes - Sales					6,958,956	6,958,956
Fees and fines	38,492,838				11,624,125	50,116,963
Intergovernmental	27,589,690			56,285	12,200,729	39,846,704
Earnings on investments	1,098,323	56,402	90,334	108,071	397,493	1,750,623
Miscellaneous	6,468,232				1,450,451	7,918,683
Total Revenues	281,813,512	33,541,654	90,334	164,356	61,954,475	377,564,331
Expenditures						
Current:						
General administration	54,562,693		134,740		4,574,422	59,271,855
Financial administration	9,562,156				7,471	9,569,627
Administration of justice	67,199,866				22,580,142	89,780,008
Construction and maintenance	2,666,184			8,611,644	29,003,135	40,280,963
Health and welfare	35,534,009				2,780,729	38,314,738
Cooperative services	1,050,282					1,050,282
Public safety	53,789,913				600,923	54,390,836
Parks and recreation	3,304,808					3,304,808
Libraries and education	15,159,262				56,615	15,215,877
Capital Outlay	25,979,575		14,423,572	634,618	19,884,010	60,921,775
Debt Service:						
Principal		18,480,000				18,480,000
Interest and fiscal charges		15,506,610				15,506,610
Debt issuance costs		563,745	383,435	369,057		1,316,237
Total Expenditures	268,808,748	34,550,355	14,941,747	9,615,319	79,487,447	407,403,616
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,004,764	(1,008,701)	(14,851,413)	(9,450,963)	(17,532,972)	(29,839,285)
Other Financing Sources (Uses)						
Transfers in	17,200				13,763,470	13,780,670
Transfers (out)	(13,539,414)				(241,256)	(13,780,670)
Bonds issued		73,120,000	49,370,000	47,270,000		169,760,000
Premium on bonds issued		15,739,791	8,216,270	10,200,209		34,156,270
Payment to refunded bond escrow agent		(89,544,194)				(89,544,194)
Total Other Financing Sources (Uses)	(13,522,214)	(684,403)	57,586,270	57,470,209	13,522,214	114,372,076
Net Change in Fund Balances	(517,450)	(1,693,104)	42,734,857	48,019,246	(4,010,758)	84,532,791
Fund Balances, Beginning	45,934,056	2,779,502			55,675,292	104,388,850
Fund Balances, Ending	\$ 45,416,606	\$ 1,086,398	\$42,734,857	\$ 48,019,246	\$ 51,664,534	\$ 188,921,641

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITON
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 Capital Assets	<u>647,132</u>
Total Assets	<u>12,061,059</u>
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 (Deficit)	
Invested in capital assets, net of related debt	647,132
Unrestricted	<u>4,318,942</u>
Total Net Position (Deficit)	<u>\$ 4,966,074</u>

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

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

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

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 46,797,877
Payment of benefits	(37,972,464)
Payment of general administration expenses	(2,330,999)
Net Cash Provided (Used) by Operating Activities	<u>6,494,414</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>11,361</u>
Net Cash Provided by Investing Activities	<u>11,361</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	<u>(76,145)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(76,145)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	6,429,630
Cash and Cash Equivalents, Beginning of Year	<u>4,646,509</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 11,076,139</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 6,609,699
Adjustments to operations:	
Depreciation	38,491
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	3,178
(Increase) Decrease in other receivables	40,851
(Increase) Decrease in due from other funds	(230,348)
Increase (Decrease) in benefits payable	32,543
Total adjustments	<u>(115,285)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 6,494,414</u></u>

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

	Agency Fund
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>



FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF NET POSITION (DEFICIT)

COMPONENT UNITS

September 30, 2016

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,795	\$ 95,679,360	\$ 22,428,406		\$ 159,896	\$118,275,457
Investments		28,617,728				28,617,728
Deferred charges - debt refunding		9,630,508				9,630,508
Miscellaneous receivables		2,614,068	2,200,543			4,814,611
Capital assets, net		239,344,840	145,470,920			384,815,760
Total Assets	<u>7,795</u>	<u>375,886,504</u>	<u>170,099,869</u>		<u>159,896</u>	<u>546,154,064</u>
Liabilities and Net Assets						
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		4,645,000				4,645,000
Due in more than one year		276,624,148	171,628,332			448,252,480
Total Liabilities		<u>290,733,140</u>	<u>177,222,788</u>		<u>4,331</u>	<u>467,960,259</u>
Net Position (Deficit)						
Interim Net Position	<u>7,795</u>	<u>85,153,365</u>	<u>(7,122,921)</u>		<u>155,566</u>	<u>78,193,805</u>
Total Net Position (Deficit)	<u>\$ 7,795</u>	<u>\$ 85,153,365</u>	<u>\$ (7,122,921)</u>	<u>\$</u>	<u>\$ 155,566</u>	<u>\$ 78,193,805</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Twelve Months Ended September 30, 2016

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	12,498,371	29,480,671	95,000
Interest on long-term debt	10,821,258		
Total Fort Bend Toll Road Authority	<u>23,319,629</u>	<u>29,480,671</u>	<u>95,000</u>
Grand Parkway Toll Road Operations			
Toll road operations	11,519,465	24,172,876	
Interest on long-term debt	6,632,720		
Total Grand Parkway Toll Road Operations	<u>18,152,185</u>	<u>24,172,876</u>	
Fort Bend Housing Finance Corporation *			
General administration			
Total Fort Bend Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	71,452		
Total Fort Bend County Industrial Development Corporation	<u>71,452</u>		
Total Component Units	<u>\$ 41,543,266</u>	<u>\$ 53,653,547</u>	<u>\$ 95,000</u>

General Revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	17,077,300				17,077,300
	(10,821,258)				(10,821,258)
	6,256,042				6,256,042
		12,653,411			12,653,411
		(6,632,720)			(6,632,720)
		6,020,691			6,020,691
				(71,452)	(71,452)
				(71,452)	(71,452)
	6,256,042	6,020,691		(71,452)	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	6,233,126		(70,453)	13,116,930
7,754	78,199,149	(13,356,047)		226,019	65,076,875
\$ 7,795	\$ 85,153,365	\$ (7,122,921)	\$	\$ 155,566	\$ 78,193,805



Required Supplementary Information

FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES****IN FUND BALANCES - BUDGET AND ACTUAL****GENERAL FUND - BUDGETARY BASIS***For the Twelve Months Ended September 30, 2016*

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 206,218,766	\$ 206,218,766	\$ 208,164,429	\$ 1,945,663	100.9%
Fees and fines	28,548,350	28,548,350	29,733,208	1,184,858	104.2%
Intergovernmental	6,321,616	6,321,616	5,801,309	(520,307)	91.8%
Earnings on investments	552,000	552,000	861,601	309,601	156.1%
Miscellaneous	2,898,350	2,898,350	3,260,525	362,175	112.5%
Total Revenues	<u>244,539,082</u>	<u>244,539,082</u>	<u>247,821,072</u>	<u>3,281,990</u>	<u>101.3%</u>
Expenditures					
Current:					
General administration	48,449,541	45,947,041	50,386,172	(4,439,131)	109.7%
Financial administration	9,129,528	9,086,439	9,042,629	43,810	99.5%
Administration of justice	64,269,673	64,669,164	64,666,449	2,715	100.0%
Construction and maintenance	3,131,584	2,748,647	2,628,703	119,945	95.6%
Health and welfare	23,898,723	21,760,139	21,563,299	196,841	99.1%
Cooperative services	1,064,250	1,046,287	1,040,460	5,827	99.4%
Public safety	44,093,122	42,545,032	42,347,652	197,380	99.5%
Parks and recreation	3,119,081	2,955,961	2,923,305	32,656	98.9%
Libraries and education	15,319,614	15,111,118	15,110,271	847	100.0%
Capital Outlay	<u>12,020,908</u>	<u>5,822,289</u>	<u>5,813,515</u>	<u>8,774</u>	<u>99.8%</u>
Total Expenditures	<u>224,496,024</u>	<u>211,692,117</u>	<u>215,522,454</u>	<u>(3,830,337)</u>	<u>101.8%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,043,058</u>	<u>32,846,965</u>	<u>32,298,619</u>	<u>(548,346)</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(14,831,864)</u>	<u>(14,765,514)</u>	<u>(13,539,414)</u>	<u>1,226,100</u>	
Total Other Financing Sources (Uses)	<u>(14,831,864)</u>	<u>(14,765,514)</u>	<u>(13,539,414)</u>	<u>1,226,100</u>	
Net change in fund balances- budgetary basis	<u>5,211,194</u>	<u>18,081,451</u>	<u>18,759,205</u>	<u>677,754</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(19,276,654)</u>		
Fund Balances, Beginning	<u>45,934,056</u>	<u>45,934,056</u>	<u>45,934,056</u>		
Fund Balances, Ending	<u>\$ 51,145,250</u>	<u>\$ 64,015,507</u>	<u>\$ 45,416,607</u>	<u>\$ 677,754</u>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 247,821,072	\$ 33,959,472	\$ 281,780,545
Expenditures	215,522,454	53,253,327	268,775,780
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,298,619	(19,293,854)	13,004,765
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 Changes in Fund Balances	18,759,205	(19,276,654)	(517,449)
Fund Balances, Beginning			45,934,056
Fund Balances, Ending			<u>\$ 45,416,607</u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. These funds are restricted by state statute. This includes Fund 130, 131, 133, 134 and 135.

FBC ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its district boundaries. These funds are restricted by the interlocal agreement for mobility improvements along FM1093 within the district. This includes Fund 145.

Juvenile Probation

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. This includes Fund 150.

Road and Bridge

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. This includes Fund 155.

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad valorem taxes and impact fees assessed against the taxable properties. This includes Fund 160.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is to be spent for Texas historical markers. This includes Fund 170.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are to be used to assist Fort Bend County residents that demonstrate an inability to pay their various utility bills. This includes Funds 175, 185, and 190.

County Law Library

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. This includes Fund 195.

Gus George Law Academy

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. This includes Fund 200.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Library Donations

This fund is used to account for donations by private citizens used for the purchase of books and equipment for the County library system. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees to be used for the continuing education of the probate staff. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. This includes Fund 250.

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. This includes Fund 260.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are to be used for law enforcement activities of the Sheriff's department. This includes Fund 265.

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney. This includes Fund 280.

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. This includes Fund 290.

Elections Contract

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Asset Forfeitures

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

County Child Abuse Prevention

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

Law Enforcement Officers Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Child Protective Services

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

Community Development Combined Funds

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

HOPE 3 Implementation and Program Sales

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

CSCD Pre-trial Bond

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

Adult Probation - State Funds

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

Capital Project Funds

Justice Center Project Fund

This fund is used to account for the proceeds of the Fort Bend County Limited Tax Bonds Series 2009, which are being used to finance the construction of the County's Justice Center. This includes Fund 734.

2015 Mobility Projects Fund

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

Internal Service Funds

Employee Benefits

This fund is used to account for allocations from various county budgets and employee contributions to administer the self-funded medical/dental benefits plan.

Other Self-Funded Insurance

This fund is used to account for allocations from various county budgets to administer the self-funded workers' compensation plan, unemployment insurance administered through Texas Association of Counties, and property and casualty insurance.

Fiduciary Funds

Agency Funds

These funds are used to account for collections and disbursements of court costs, fees, fines, and other funds due to other entities for which the county serves as the fiscal agent.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
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	\$ 778,542	\$ 10,825,565
Taxes receivable, net	1,179,353			659,443
Grants receivable			6,372	
Other receivables		363,414	5,122	1,190,570
Prepaid items			6,540	2,037
Total Assets	\$ 18,074,289	\$ 4,282,514	\$ 796,576	\$ 12,677,615
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$ 154,020	\$	\$
Due to other funds	165,417	351,439	421,849	1,214,588
Deferred revenues				659,443
Total Liabilities	165,417	505,459	421,849	1,874,031
Fund Balances:				
Fund Balance	17,908,872	3,777,055	374,727	10,803,584
Total Fund Balances	17,908,872	3,777,055	374,727	10,803,584
Total Liabilities and Fund Balances	\$ 18,074,289	\$ 4,282,514	\$ 796,576	\$ 12,677,615

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 9,930,195 255,110	\$ 741,809	\$ 4,313	\$ 48,906	\$ 1,180,559	\$ 522,572
64,803			3,638	30,838	
10,454				1,044	640
<u>\$ 10,260,562</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
255,110					
<u>798,530</u>			<u>12,287</u>	<u>15,343</u>	<u>48,675</u>
9,462,032	741,809	4,313	40,257	1,197,098	474,537
<u>9,462,032</u>	<u>741,809</u>	<u>4,313</u>	<u>40,257</u>	<u>1,197,098</u>	<u>474,537</u>
<u>\$ 10,260,562</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
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL 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
Prepaid items				
Total Assets	<u>\$ 121,432</u>	<u>\$ 91,766</u>	<u>\$ 51,016</u>	<u>\$ 125,715</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,881			
Deferred revenues				
Total Liabilities	<u>1,881</u>			
Fund Balances:				
Fund Balance	119,551	91,766	51,016	125,715
Total Fund Balances	<u>119,551</u>	<u>91,766</u>	<u>51,016</u>	<u>125,715</u>
Total Liabilities and Fund Balances	<u>\$ 121,432</u>	<u>\$ 91,766</u>	<u>\$ 51,016</u>	<u>\$ 125,715</u>

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 55,083	\$ 4,701	\$ 17,910	\$ 229,486	\$ 2,391,415	\$ 6,243
550				82,188	
<u>\$ 55,633</u>	<u>\$ 4,701</u>	<u>\$ 17,910</u>	<u>\$ 229,486</u>	<u>\$ 2,473,603</u>	<u>\$ 6,243</u>
\$ 8,534	\$	\$	\$ 200	\$ 167,901	\$ 5,271
<u>8,534</u>			<u>200</u>	<u>167,901</u>	<u>5,271</u>
<u>47,099</u>	<u>4,701</u>	<u>17,910</u>	<u>229,286</u>	<u>2,305,702</u>	<u>972</u>
<u>47,099</u>	<u>4,701</u>	<u>17,910</u>	<u>229,286</u>	<u>2,305,702</u>	<u>972</u>
<u>\$ 55,633</u>	<u>\$ 4,701</u>	<u>\$ 17,910</u>	<u>\$ 229,486</u>	<u>\$ 2,473,603</u>	<u>\$ 6,243</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL 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	73,080	10,106	117	
Prepaid items				
Total Assets	<u>\$ 862,117</u>	<u>\$ 1,879,447</u>	<u>\$ 14,328</u>	<u>\$ 147,419</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	10,965	38,354		
Deferred revenues				
Total Liabilities	<u>10,965</u>	<u>38,354</u>		
Fund Balances:				
Fund Balance	851,152	1,841,093	14,328	147,419
Total Fund Balances	<u>851,152</u>	<u>1,841,093</u>	<u>14,328</u>	<u>147,419</u>
Total Liabilities and Fund Balances	<u>\$ 862,117</u>	<u>\$ 1,879,447</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	\$ (109,883)	\$ 5,479	\$ 244,403	\$ 12,698
	11,049	545,382		2,103	
		1,167			
<u>\$ 434,309</u>	<u>\$ 142,347</u>	<u>\$ 436,666</u>	<u>\$ 5,479</u>	<u>\$ 246,506</u>	<u>\$ 12,698</u>
\$ 24,962	\$ 19,678	\$ 436,666	\$ 5,479	\$ 246,506	\$ 749
409,347					11,949
<u>434,309</u>	<u>19,678</u>	<u>436,666</u>	<u>5,479</u>	<u>246,506</u>	<u>12,698</u>
	122,669				
	<u>122,669</u>				
<u>\$ 434,309</u>	<u>\$ 142,347</u>	<u>\$ 436,666</u>	<u>\$ 5,479</u>	<u>\$ 246,506</u>	<u>\$ 12,698</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL 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	\$ (97,620)	\$ 858,440	\$ 1,481,362
Taxes receivable, net				
Grants receivable		258,306		
Other receivables			68,908	401,764
Prepaid items				
Total Assets	<u>\$ 122,534</u>	<u>\$ 160,686</u>	<u>\$ 927,348</u>	<u>\$ 1,883,126</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	24,026	160,686	17,477	184,527
Deferred revenues	98,508			1,698,599
Total Liabilities	<u>122,534</u>	<u>160,686</u>	<u>17,477</u>	<u>1,883,126</u>
Fund Balances:				
Fund Balance			909,871	
Total Fund Balances			<u>909,871</u>	
Total Liabilities and Fund Balances	<u>\$ 122,534</u>	<u>\$ 160,686</u>	<u>\$ 927,348</u>	<u>\$ 1,883,126</u>

Capital Projects Funds

Justice Center Project Fund	2015 Mobility Bonds	TOTALS
\$	\$	\$ 53,843,627
		2,093,906
		821,109
		2,297,866
		21,882
<u>\$</u>	<u>\$</u>	<u>\$ 59,078,390</u>
\$	\$	\$ 154,020
		3,874,895
<u></u>	<u></u>	<u>3,384,941</u>
<u></u>	<u></u>	<u>7,413,856</u>
<u></u>	<u></u>	<u>51,664,534</u>
<u></u>	<u></u>	<u>51,664,534</u>
<u>\$</u>	<u>\$</u>	<u>\$ 59,078,390</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 17,860,816
Taxes, sales	6,958,956			
Fees and fines				7,199,621
Intergovernmental		1,360,203	278,123	241,684
Earnings on investments	84,540	23,025	40,256	101,766
Miscellaneous			21,931	236,692
Total Revenues	7,043,496	1,383,228	340,310	25,640,579
Expenditures				
Current:				
General administration	3,104,798			
Financial administration				
Administration of justice			13,445,391	
Construction and maintenance				20,769,335
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay		1,774,551	397,592	2,453,331
Total Expenditures	3,104,798	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	13,970,174	4,168,378	504,336	8,385,671
Fund Balances, Ending	\$ 17,908,872	\$ 3,777,055	\$ 374,727	\$ 10,803,584

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 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	
7,940,341			65,091		180,103
1,642,182					16,550
<u>9,582,523</u>			<u>65,091</u>	<u>342,007</u>	<u>196,653</u>
2,165,912	66,540	23	(14,268)	8,146	(122,405)
2,165,912	66,540	23	(14,268)	8,146	(122,405)
7,296,120	675,269	4,290	54,525	1,188,952	596,942
<u>\$ 9,462,032</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
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Twelve Months Ended September 30, 2016

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		6,030		
Intergovernmental				
Earnings on investments	662	467	269	
Miscellaneous	58,784		220	22,657
Total Revenues	59,446	6,497	489	22,657
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				679
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	56,615			
Capital Outlay				
Total Expenditures	56,615			679
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	116,720	85,269	50,527	103,737
Fund Balances, Ending	\$ 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
				917,638	
42,340			61,338		7,471
				13,370	
42,340			61,338	931,008	7,471
(16,711)	2,745	94	9,672	(13,542)	(1,001)
(16,711)	2,745	94	9,672	(13,542)	(1,001)
63,810	1,956	17,816	219,614	2,319,244	1,973
\$ 47,099	\$ 4,701	\$ 17,910	\$ 229,286	\$ 2,305,702	\$ 972

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			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	551,986			
Financial administration				
Administration of justice		54,347		3,952
Construction and maintenance				
Health and welfare				
Public safety		324,692		12,822
Libraries and education				
Capital Outlay	47,557	169,124		
Total Expenditures	599,543	548,163		16,774
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(196,281)	70,976	1,254	36,629
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(196,281)	70,976	1,254	36,629
Fund Balances, Beginning	1,047,433	1,770,117	13,074	110,790
Fund Balances, Ending	\$ 851,152	\$ 1,841,093	\$ 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	12,593	2,542,710			83,102
	293			1,194	204
	111	173			
24,962	12,997	2,542,883		1,194	83,306
24,962				1,194	
	172,755	2,542,883			83,306
24,962	172,755	2,542,883		1,194	83,306
	(159,758)				
	166,350				
	166,350				
	6,592				
	116,077				
\$	\$ 122,669	\$	\$	\$	\$

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

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			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 welfare				
Public safety				
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			<u>733,732</u>	
Fund Balances, Ending	<u>\$</u>	<u>\$</u>	<u>\$ 909,871</u>	<u>\$</u>

Capital Projects Funds

Justice Center Project Fund	2015 Mobility Bonds	TOTALS
\$	\$	\$ 29,322,721
		6,958,956
		11,624,125
	1,576,963	12,200,729
19	27,484	397,493
		1,450,451
<u>19</u>	<u>1,604,447</u>	<u>61,954,475</u>
		4,574,422
		7,471
		22,580,142
27,664	265,795	29,003,135
		2,780,729
		600,923
		56,615
	13,369,753	19,884,010
<u>27,664</u>	<u>13,635,548</u>	<u>79,487,447</u>
(27,645)	(12,031,101)	(17,532,972)
		13,763,470
		(241,256)
		<u>13,522,214</u>
(27,645)	(12,031,101)	(4,010,758)
27,645	12,031,101	55,675,292
<u>\$</u>	<u>\$</u>	<u>\$ 51,664,534</u>

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Twelve Months Ended September 30, 2016

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 17,660,570	\$ 17,660,570	\$ 17,860,816	\$ 200,246	101.1%
Fees and fines	6,075,000	6,075,000	7,199,621	1,124,621	118.5%
Intergovernmental	250,000	250,000	241,684	(8,316)	96.7%
Earnings on investments	35,000	35,000	101,766	66,766	290.8%
Miscellaneous	345,000	345,000	236,692	(108,308)	68.6%
Total Revenues	24,365,570	24,365,570	25,640,580	1,275,010	105.2%
Expenditures					
Current:					
Construction and maintenance	23,549,221	21,114,963	20,058,309	1,056,654	95.0%
Capital Outlay	926,480	972,988	970,998	1,990	99.8%
Total Expenditures	24,475,701	22,087,951	21,029,307	1,058,644	95.2%
Net change in fund balances- budgetary basis	(110,131)	2,277,619	4,611,273	2,333,654	
Net adjustment to reflect operations in accordance with GAAP (a)			(2,193,359)		
Fund balances, Beginning	8,385,671	8,385,671	8,385,671		
Fund balances, Ending	\$ 8,275,540	\$ 10,663,290	\$ 10,803,584	\$ 2,333,654	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 25,640,580	\$	\$ 25,640,580
Expenditures	21,029,307	2,193,359	23,222,666
Net Changes in Fund Balances	4,611,273	(2,193,359)	2,417,913
Fund balances, Beginning			8,385,671
Fund balances, Ending			\$ 10,803,584

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Twelve Months Ended September 30, 2016

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 11,435,816	\$ 11,435,816	\$ 11,461,905	\$ 26,089	100.2%
Fees and fines	25,000	25,000	108,334	83,334	433.3%
Earnings on investments	20,000	20,000	66,935	46,935	334.7%
Miscellaneous	65,000	65,000	111,261	46,261	171.2%
Total Revenues	11,545,816	11,545,816	11,748,435	202,619	101.8%
Expenditures					
Current:					
Construction and maintenance	8,509,401	7,835,236	7,714,928	120,308	98.5%
Capital Outlay	952,600	1,212,765	1,212,264	501	100.0%
Total Expenditures	9,462,001	9,048,001	8,927,192	120,809	98.7%
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,083,815	2,497,815	2,821,243	323,428	
Other Financing Sources (Uses)					
Transfers out	(1,151,391)	(121,391)		121,391	
Total Other Financing Sources (Uses)	(1,151,391)	(121,391)		121,391	
Net change in fund balances- budgetary basis	932,424	2,376,424	2,821,243	444,819	
Net adjustment to reflect operations in accordance with GAAP (a)			(655,331)		
Fund balances, Beginning	7,296,120	7,296,120	7,296,120		
Fund balances, Ending	\$ 8,228,544	\$ 9,672,544	\$ 9,462,031	\$ 444,819	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,748,435	\$	\$ 11,748,435
Expenditures	8,927,192	655,331	9,582,524
Net Changes in Fund Balances	2,821,243	(655,331)	2,165,911
Fund balances, Beginning			7,296,120
Fund balances, Ending			\$ 9,462,031

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Twelve Months Ended September 30, 2016

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 33,233,568	\$ 33,233,568	\$ 33,485,251	\$ 251,683	100.8%
Earnings on investments	30,000	30,000	56,402	26,402	188.0%
Total Revenues	<u>33,263,568</u>	<u>33,263,568</u>	<u>33,541,653</u>	<u>278,085</u>	<u>100.8%</u>
Expenditures					
Current:					
Principal	18,855,000	18,855,000	18,480,000	375,000	98.0%
Interest and fiscal charges	15,582,964	15,582,964	15,506,610	76,354	99.5%
Debt issuance costs			563,745	(563,745)	
Total Expenditures	<u>34,437,964</u>	<u>34,437,964</u>	<u>34,550,355</u>	<u>(112,391)</u>	<u>100.3%</u>
Excess (Deficiency) 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)					
Issuance of Bonds			88,859,791	88,859,791	
Payment to refunded bond escrow agent			(89,544,194)	(89,544,194)	
Total Other Financing Sources (Uses)			<u>(684,403)</u>	<u>(684,403)</u>	
Net change in fund balances- budgetary basis	<u>(1,174,396)</u>	<u>(1,174,396)</u>	<u>(1,693,105)</u>	<u>(518,709)</u>	
Fund balances, Beginning	<u>2,779,502</u>	<u>2,779,502</u>	<u>2,779,502</u>		
Fund balances, Ending	<u>\$ 1,605,106</u>	<u>\$ 1,605,106</u>	<u>\$ 1,086,397</u>	<u>\$ (518,709)</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)****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, net of accumulated depreciation	<u>647,132</u>	<u></u>	<u>647,132</u>
Total Capital 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			
Benefits payable	2,927,179	3,551,727	6,478,906
Due to other funds	<u>192,153</u>	<u>423,926</u>	<u>616,079</u>
Total Liabilities	<u>3,119,332</u>	<u>3,975,653</u>	<u>7,094,985</u>
Net Position (Deficit)			
Invested in capital assets, net of related debt	647,132		647,132
Unrestricted	<u>3,780,980</u>	<u>537,962</u>	<u>4,318,942</u>
Total Net Position (Deficit)	<u>\$ 4,428,112</u>	<u>\$ 537,962</u>	<u>\$ 4,966,074</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Twelve Months 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 (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	4,583,714	2,037,346	6,621,060
Net Position (Deficit)-Beginning	<u>(155,602)</u>	<u>(1,499,384)</u>	<u>(1,654,986)</u>
Net Position (Deficit)-Ending	<u>\$ 4,428,112</u>	<u>\$ 537,962</u>	<u>\$ 4,966,074</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 40,976,902	\$ 5,820,975	\$ 46,797,877
Payment of benefits	(35,126,972)	(2,845,492)	(37,972,464)
Payment of general administration expenses	(1,678,701)	(652,298)	(2,330,999)
Net Cash Provided (Used) 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	<u>11,361</u>		<u>11,361</u>
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	<u>(76,145)</u>		<u>(76,145)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(76,145)</u>		<u>(76,145)</u>
Net Increase (Decrease) 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, Ending of Period	<u>\$ 6,578,017</u>	<u>\$ 4,498,122</u>	<u>\$ 11,076,139</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 4,572,353	\$ 2,037,346	\$ 6,609,699
Adjustments to operations:			
Depreciation	38,491		38,491
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		3,178	3,178
(Increase) Decrease in accounts receivable	41,553	(702)	40,851
(Increase) Decrease in due from other funds	(437,896)	207,548	(230,348)
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 (Used) by Operating Activities	<u>\$ 4,171,229</u>	<u>\$ 2,323,185</u>	<u>\$ 6,494,414</u>



STATISTICAL SECTION

This part of the County's monthly financial statement presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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

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

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

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

Fiscal Year					
2011	2012	2013	2014	2015	Twelve Months Ended 9/30/2016
\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 757,211,714	\$
4,477,906	2,977,050	1,414,427	1,753,831	1,852,069	
(29,273,588)	(61,148,019)	(93,281,840)	(118,732,064)	(126,329,396)	
					1,212,014,068
<u>\$ 718,350,724</u>	<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 632,734,387</u>	<u>\$ 1,212,014,068</u>
<u>\$ 718,350,724</u>	<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 632,734,387</u>	<u>\$ 1,212,014,068</u>

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

	Fiscal Year			
	2007	2008	2009	2010
Expenses				
Governmental Activities:				
General administration	\$ 38,058,905	\$ 33,235,842	\$ 42,900,684	\$ 40,543,784
Financial administration	5,655,962	7,581,878	8,841,189	8,059,389
Administration of justice	31,881,523	65,681,467	73,811,398	76,268,255
Construction and maintenance	25,197,262	47,535,293	47,188,776	46,946,163
Health and welfare	19,465,407	21,592,759	25,623,533	28,566,454
Cooperative services	826,741	1,143,390	1,188,580	1,123,951
Public safety	49,422,796	50,016,288	61,126,911	55,269,509
Park and recreation	1,699,999	2,128,502	1,879,525	2,263,280
Libraries and education	10,474,327	12,325,097	12,956,363	13,468,700
Interest on long-term debt	9,190,051	10,621,067	12,338,352	15,494,994
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	\$ 191,872,973	\$ 251,861,583	\$ 287,855,311	\$ 288,004,479
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 7,023,114
Financial administration	1,760,789	1,976,033	2,451,191	3,273,137
Administration of justice	11,948,143	6,692,111	6,828,228	7,032,374
Construction and maintenance	7,690,682	8,305,998	8,442,746	6,737,542
Health and welfare	5,240,602	4,036,821	5,057,246	5,652,201
Public safety	3,493,999	3,946,125	4,887,245	5,060,714
Park and recreation	86,733	189,273	187,724	136,864
Libraries and education	240,363	262,957	256,730	240,719
Operating grants and contributions:				
General administration	1,633,383	6,386,016	6,257,935	2,034,953
Administration of justice	4,944,665	5,995,866	7,242,476	6,805,719
Construction and maintenance	368,058	1,137,555	1,509,761	356,447
Health and welfare	5,042,570	4,663,836	4,982,855	8,188,534
Cooperative services	10,648	1,936		13,136
Public safety	4,895,654	5,754,025	13,784,334	4,464,349
Park and recreation	112,464	102,738	61,023	1,255,743
Libraries and education	88,948	141,938	97,403	194,400
Capital grants and contributions:				
General administration				
Administration of justice				2,934
Construction and maintenance	101,241,210	33,540,586	62,012,765	30,355,407
Health and welfare			45,000	
Park 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					Twelve Months Ended 9/30/2016
2011	2012	2013	2014	2015	
\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 62,526,100
9,441,048	8,344,714	8,849,251	9,809,215	9,923,190	10,954,520
84,507,797	88,819,892	94,210,925	96,510,853	97,317,659	108,589,949
45,632,055	46,468,925	50,078,091	57,430,317	80,574,657	78,733,377
30,104,991	30,677,345	34,630,163	34,976,018	36,721,273	41,791,644
1,177,426	1,118,341	1,067,104	1,152,222	1,150,926	1,238,539
55,315,591	54,954,201	55,866,404	58,412,120	63,537,941	66,209,394
2,917,574	2,578,555	2,069,935	3,379,366	4,133,419	4,608,506
14,800,838	15,708,114	16,156,200	17,170,818	17,638,589	18,785,134
14,887,908	15,037,346	15,536,759	14,836,824	14,108,075	14,960,865
					(6,609,698)
<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>\$ 401,788,330</u>
\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,606,381
3,988,371	4,695,710	5,762,439	6,497,643	7,541,956	8,162,378
7,222,932	7,522,930	8,918,247	8,400,556	8,485,619	8,783,365
6,679,429	7,466,798	7,562,523	6,759,102	7,078,136	7,049,942
6,396,645	6,138,679	7,047,993	7,371,859	7,762,002	8,289,897
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	639,600
246,699	269,015	279,570	276,634	280,973	898,817
5,257,804	4,167,626	3,597,784	3,626,019	3,849,997	4,698,191
7,719,264	6,821,433	8,311,676	10,213,349	10,292,737	10,844,842
1,381,572	949,663	293,411	372,129	1,713,376	390,265
12,506,581	10,899,781	16,191,142	14,782,021	16,106,462	18,361,437
		1,000	200	350	250
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	46,069
		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	124,902,084
		10,965	357,373	64,000	28,000
					1,403,990
<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 216,021,200</u>

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

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

Fiscal Year					
2011	2012	2013	2014	2015	Twelve Months Ended 9/30/2016
<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (185,767,130)</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>\$ (185,767,130)</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	1,761,987
<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>6,428,870</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>285,499,582</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>\$ 285,499,582</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>\$ 99,732,452</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>\$ 99,732,452</u></u>

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

	Fiscal Year			
	2007	2008	2009	2010
General Fund				
Reserved:				
Prepaid Items	\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184
Unreserved	35,375,155	38,547,536	34,463,474	43,269,189
Nonspendable				
Restricted				
Committed				
Unassigned				
Interim Fund Balance				
Total General Fund	<u><u>\$ 35,701,557</u></u>	<u><u>\$ 38,745,342</u></u>	<u><u>\$ 34,563,707</u></u>	<u><u>\$ 43,380,373</u></u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712
Prepaid items		7,879	11,224	4,305
Capital projects	171,246,482	106,937,644	154,475,649	76,694,711
Unreserved, reported in:				
Special revenue funds	16,787,185	15,585,100	23,120,456	22,906,854
Capital project funds	4,381,036	4,857,926		
Nonspendable				
Restricted				
Unassigned				
Interim Fund Balance				
Total All Other Governmental Funds	<u><u>\$ 196,446,626</u></u>	<u><u>\$ 131,759,048</u></u>	<u><u>\$ 183,664,811</u></u>	<u><u>\$ 104,455,582</u></u>

Fiscal Year					Twelve Months Ended 9/30/2016
2011	2012	2013	2014	2015	
\$	\$	\$	\$	\$	\$
136,007	36,826	1,233,591	386,965	359,792	
	246,021	277,783	209,080	217,488	
33,106,759	24,179,874	22,857,602	22,676,941	14,766,773	
10,816,215	11,563,846	13,037,646	14,251,514	30,590,003	
					45,416,606
<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>	<u>\$ 45,416,606</u>
\$	\$	\$	\$	\$	\$
69,379	54,201	10,963	45,408	44,468	
39,683,423	78,702,294	55,371,174	41,583,667	58,412,209	
(4,419,144)		(1,663)	(3,169)	(1,883)	
					143,505,035
<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 143,505,035</u>

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

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

Fiscal Year					Twelve Months Ended 9/30/2016
2011	2012	2013	2014	2015	
\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,402
	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	50,116,963
36,971,987	29,377,233	42,565,592	36,899,095	39,904,787	39,846,704
2,798,039	2,451,577	930,273	848,534	878,980	1,750,623
6,635,261	7,175,498	5,988,682	8,243,270	7,545,715	7,918,683
281,183,309	279,758,358	304,760,708	318,304,292	344,366,239	377,564,331
42,352,337	35,704,861	35,700,575	41,478,910	44,698,720	59,271,855
7,176,186	7,221,313	7,180,608	7,891,034	8,369,921	9,569,627
71,839,346	75,286,042	75,903,798	77,242,153	81,411,531	89,780,008
29,542,425	28,214,027	27,403,230	35,374,943	59,785,401	40,280,963
22,067,744	27,835,260	30,447,359	30,267,231	32,436,431	38,314,738
986,392	960,392	883,324	944,039	973,026	1,050,282
44,156,502	45,463,593	44,916,198	46,688,895	53,652,220	54,390,836
2,263,590	1,957,044	1,979,888	2,411,558	3,051,927	3,304,808
12,176,637	13,012,700	13,034,164	13,613,875	14,460,419	15,215,877
88,927,796	44,845,672	57,508,193	40,964,586	28,911,628	60,921,775
12,590,000	13,300,000	15,630,000	16,250,000	16,750,000	18,480,000
15,528,257	15,571,727	16,745,929	15,893,399	14,391,964	15,506,610
249,266	541,944	3,650	234,472	1,207,260	1,316,237
349,856,478	309,914,575	327,336,916	329,255,095	360,100,448	407,403,616
(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	(29,839,285)
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	169,760,000
9,675,000			18,900,000	108,225,000	
				3,944,496	34,156,270
784,853	7,326,639		2,202,026	18,114,658	
(10,230,000)			(21,065,913)	(126,676,501)	(89,544,194)
229,853	65,546,639		(2,685,887)	40,972,653	114,372,076
\$ (68,443,316)	\$ 35,390,422	\$ (22,576,208)	\$ (13,636,690)	\$ 25,238,444	\$ 84,532,791
10.78%	10.89%	12.00%	11.15%	9.40%	9.81%