

MONTHLY FINANCIAL REPORT
For Two Months Ended November 30, 2016
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS

TABLE OF CONTENTS

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





COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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April 10, 2017

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

Gentlemen:

The Monthly Unaudited Financial Report for the two months ending November 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
November 30, 2016

	Primary Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 149,542,797	\$ 106,936,368
Investments	22,047,766	28,617,728
Receivables:		
Taxes, net	284,151,914	
Grants	8,634,138	
Fees and fines	27,703,056	
Other	5,787,201	389,965
Prepaid items	1,110	
Deferred charges - debt refunding	9,171,473	9,630,508
Deferred outflows - pension activities	54,975,197	
Due from component units	1,577,339	
Capital assets, not being depreciated	466,031,717	
Capital assets, net of accumulated depreciation	1,267,315,821	383,425,375
Total Assets	2,296,939,529	528,999,944
Liabilities		
Accounts payable and accrued expenses	17,053,279	
Retainage payable	1,073,825	1,578,353
Accrued interest payable	1,605,345	1,579,856
Unearned revenues	281,786,323	
Due to primary government		1,577,339
Due to other governments	454,987	
Long-term liabilities due within one-year	23,218,933	5,390,000
Long-term liabilities due in more than one-year	788,701,975	447,507,481
Total Liabilities	1,113,894,667	457,633,029
Net Position (Deficit)		
Interim Net Position	1,183,044,862	71,366,915
Total Net Position	\$1,183,044,862	\$ 71,366,915

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the Two Months Ended November 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 7,648,401	\$ 1,157,521	\$ 23,637	\$
Financial administration	1,390,861	15,902		
Administration of justice	13,166,164	1,257,646	4,027,663	
Construction and maintenance	5,594,515	62,915	71,179	9,200
Health and welfare	4,067,860	1,356,158	1,105,568	
Cooperative services	114,767			
Public safety	7,501,470	1,400,752	428,638	
Park and recreation	529,353	31,560		
Libraries and education	2,099,621	38,586	13,122	
Capital outlay, interim financial activity	5,364,142			
Internal Service Fund, interim activity	(2,089,129)			
Interest on long-term debt	500			
Total Primary Government	\$ 45,388,525	\$ 5,321,040	\$ 5,669,807	\$ 9,200
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	5,390,580			250,000
FB Grand Parkway Toll Road Operations	1,797,867			
FB Housing Finance Corp. *				
FBC Industrial Development Corporation				
Total Component Units	\$ 7,188,447	\$	\$	\$ 250,000

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	
\$ (6,467,243)	\$
(1,374,959)	
(7,880,855)	
(5,451,221)	
(1,606,134)	
(114,767)	
(5,672,080)	
(497,793)	
(2,047,913)	
(5,364,142)	
2,089,129	
(500)	
<u>(34,388,478)</u>	
	(5,140,580)
	(1,797,867)
	<u>(6,938,447)</u>
4,426,425	
(6,789)	
268,180	111,557
731,456	
<u>5,419,272</u>	<u>111,557</u>
(28,969,206)	(6,826,890)
1,212,014,068	78,193,805
<u>\$1,183,044,862</u>	<u>\$ 71,366,915</u>

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

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 3,352,748	\$ 1,796,823	\$ 69,011,394	\$ 63,646,658	\$ 137,807,623
Investments			22,047,766		22,047,766
Taxes receivable, net	215,942,017	45,324,313		22,885,584	284,151,914
Grants receivable	8,557,230			76,908	8,634,138
Fines and fees receivable	27,703,056				27,703,056
Other receivables	1,805,517	3,763,978	118	301,643	5,871,256
Due from other funds	5,521,399				5,521,399
Due from component units	1,577,478				1,577,478
Prepaid items	1,110				1,110
Total Assets	\$ 264,460,555	\$ 50,885,114	\$ 91,059,278	\$ 86,910,793	\$ 493,315,740
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 10,726,026	\$	\$	\$	\$ 10,726,026
Accrued payroll	(151,653)				(151,653)
Retainage payable	79,143		840,663	154,020	1,073,826
Due to other funds			5,411,330	1,188,659	6,599,989
Due to component units				138	138
Due to other governments	621,180				621,180
Deferred revenue	243,674,271	49,088,291		22,885,584	315,648,146
Total Liabilities	254,948,967	49,088,291	6,251,993	24,228,401	334,517,652
Fund Balances:					
Interim Fund Balance	9,511,588	1,796,823	84,807,285	62,682,392	158,798,088
Total Fund Balances	9,511,588	1,796,823	84,807,285	62,682,392	158,798,088
Total Liabilities and Fund Balances	\$ 264,460,555	\$ 50,885,114	\$ 91,059,278	\$ 86,910,793	\$ 493,315,740

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

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 3,360,331	\$ 709,403	\$	\$ 356,691	\$ 4,426,425
Taxes - Sales				(6,789)	(6,789)
Fees and fines	4,629,582			691,456	5,321,038
Intergovernmental	2,227,722			3,440,824	5,668,546
Earnings on investments	75,841	1,522	119,116	69,653	266,132
Miscellaneous	637,405			142,938	780,343
Total Revenues	<u>10,930,881</u>	<u>710,925</u>	<u>119,116</u>	<u>4,694,773</u>	<u>16,455,695</u>
Expenditures					
Current:					
General administration	7,222,998			78,273	7,301,271
Financial administration	1,340,558				1,340,558
Administration of justice	9,346,407			2,985,463	12,331,870
Construction and maintenance	319,207		180	4,032,081	4,351,468
Health and welfare	3,481,066			276,119	3,757,185
Cooperative services	101,985				101,985
Public safety	6,824,632			146,154	6,970,786
Parks and recreation	365,297				365,297
Libraries and education	1,825,931			769	1,826,700
Capital Outlay	3,060,802		4,793,888	376,938	8,231,628
Debt Service:					
Interest and fiscal charges		500			500
Total Expenditures	<u>33,888,883</u>	<u>500</u>	<u>4,794,068</u>	<u>7,895,797</u>	<u>46,579,248</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(22,958,002)</u>	<u>710,425</u>	<u>(4,674,952)</u>	<u>(3,201,024)</u>	<u>(30,123,553)</u>
Other Financing Sources (Uses)					
Transfers in				14,226,163	14,226,163
Transfers (out)	(14,218,884)			(7,279)	(14,226,163)
Total Other Financing Sources (Uses)	<u>(14,218,884)</u>			<u>14,218,884</u>	
Net Change in Fund Balances	(37,176,886)	710,425	(4,674,952)	11,017,860	(30,123,553)
Fund Balances, Beginning	<u>46,688,474</u>	<u>1,086,398</u>	<u>89,482,237</u>	<u>51,664,532</u>	<u>188,921,641</u>
Fund Balances, Ending	<u>\$ 9,511,588</u>	<u>\$ 1,796,823</u>	<u>\$84,807,285</u>	<u>\$ 62,682,392</u>	<u>\$ 158,798,088</u>

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

	Governmental Activities Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 11,735,172
Due from other funds	1,081,170
Other receivables	82,136
Total Current Assets	<u>12,898,478</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>640,258</u>
Total Capital Assets	<u>640,258</u>
Total Assets	<u>13,538,736</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,478,906
Due to other funds	2,580
Total Current Liabilities	<u>6,481,486</u>
Total Liabilities	<u>6,481,486</u>
Net Position	
Interim Net Position	<u>7,057,250</u>
Total Net Position	<u><u>\$ 7,057,250</u></u>

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

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 7,902,155
Total Operating Revenues	<u>7,902,155</u>
Operating Expenses	
Current operations - general administration	291,308
Benefits provided	5,521,717
Total Operating Expenses	<u>5,813,025</u>
Operating Income (Loss)	2,089,130
Non-Operating Revenues	
Earnings on investments	2,046
Total Non-Operating Revenues	<u>2,046</u>
Change in Net Position	2,091,176
Net Position -Beginning	<u>4,966,074</u>
Net Position -Ending	<u>\$ 7,057,250</u>

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

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 6,463,138
Payment of benefits	(5,521,717)
Payment of general administration expenses	(284,434)
Net Cash Provided (Used) by Operating Activities	<u>656,987</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>2,046</u>
Net Cash Provided by Investing Activities	<u>2,046</u>
Net Increase (Decrease) in Cash and Cash Equivalents	659,033
Cash and Cash Equivalents, Beginning of Year	<u>11,076,139</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 11,735,172</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 2,089,130
Adjustments to operations:	
Depreciation	6,874
Change in assets and liabilities:	
(Increase) Decrease in other receivables	219,562
(Increase) Decrease in due from other funds	(1,658,579)
Total adjustments	<u>(1,432,143)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 656,987</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 28,208,995
Investments	1,002,295
Miscellaneous receivables	<u>176,093</u>
Total Assets	<u><u>\$ 29,387,383</u></u>
Liabilities	
Due to other governments	<u>\$ 29,387,383</u>
Total Liabilities	<u><u>\$ 29,387,383</u></u>



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

November 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	\$ 7,803	\$ 87,824,043	\$ 18,948,802	\$	\$ 155,720	\$106,936,368
Investments		28,617,728				28,617,728
Deferred charges - debt refunding		9,630,508				9,630,508
Miscellaneous receivables		187,183	202,782			389,965
Capital assets, net		238,545,329	144,880,046			383,425,375
Total Assets	<u>7,803</u>	<u>364,804,791</u>	<u>164,031,630</u>		<u>155,720</u>	<u>528,999,944</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		1,340,308	238,045			1,578,353
Due to primary government		1,113,739	463,600			1,577,339
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>284,704,701</u>	<u>172,928,328</u>			<u>457,633,029</u>
Net Position (Deficit)						
Interim Net Position	<u>7,803</u>	<u>80,100,090</u>	<u>(8,896,698)</u>		<u>155,720</u>	<u>71,366,915</u>
Total Net Position (Deficit)	<u>\$ 7,803</u>	<u>\$ 80,100,090</u>	<u>\$ (8,896,698)</u>	<u>\$</u>	<u>\$ 155,720</u>	<u>\$ 71,366,915</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Two Months Ended November 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	5,390,580		250,000
Principal retirement			
Interest on long-term debt			
Total Fort Bend Toll Road Authority	5,390,580		250,000
Grand Parkway Toll Road Operations			
Toll road operations	1,797,867		
Interest on long-term debt			
Total Grand Parkway Toll Road Operations	1,797,867		
Fort Bend Housing Finance Corporation *			
General administration			
Total Fort Bend Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration			
Total Fort Bend County Industrial Development Corporation			
Total Component Units	\$ 7,188,447	\$	\$ 250,000

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
\$	\$	\$	\$	\$	\$
	(5,140,580)				(5,140,580)
	(5,140,580)				(5,140,580)
		(1,797,867)			(1,797,867)
		(1,797,867)			(1,797,867)
	(5,140,580)	(1,797,867)			(6,938,447)
8	87,305	24,089		155	111,557
8	87,305	24,089		155	111,557
8	(5,053,275)	(1,773,778)		155	(6,826,890)
7,795	85,153,365	(7,122,920)		155,565	78,193,805
\$ 7,803	\$ 80,100,090	\$ (8,896,698)	\$	\$ 155,720	\$ 71,366,915



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 Two Months Ended November 30, 2016*

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 213,301,442	\$ 213,301,442	\$ 3,360,331	\$ (209,941,111)	1.6%
Fees and fines	29,907,300	29,907,300	3,344,150	(26,563,150)	11.2%
Intergovernmental	6,822,360	6,822,360	877,288	(5,945,072)	12.9%
Earnings on investments	901,500	901,500	62,040	(839,460)	6.9%
Miscellaneous	2,715,600	2,715,600	568,846	(2,146,754)	20.9%
Total Revenues	253,648,202	253,648,202	8,212,656	(245,435,546)	3.2%
Expenditures					
Current:					
General administration	53,426,240	53,157,774	6,299,256	46,858,518	11.9%
Financial administration	9,946,639	9,957,673	1,332,420	8,625,254	13.4%
Administration of justice	68,816,417	68,899,824	9,013,717	59,886,107	13.1%
Construction and maintenance	3,061,283	3,060,383	319,208	2,741,175	10.4%
Health and welfare	26,783,300	26,753,294	2,775,742	23,977,552	10.4%
Cooperative services	1,109,667	1,112,131	101,986	1,010,146	9.2%
Public safety	47,269,786	46,438,961	5,513,623	40,925,338	11.9%
Parks and recreation	3,253,069	3,252,594	340,440	2,912,153	10.5%
Libraries and education	16,106,863	16,225,809	1,825,931	14,399,878	11.3%
Capital Outlay	15,705,957	4,657,515	1,661,100	2,996,415	35.7%
Total Expenditures	245,479,221	233,515,958	29,183,422	204,332,536	12.5%
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,168,981	20,132,244	(20,970,766)	(41,103,010)	
Other Financing Sources (Uses)					
Transfers out	(15,677,684)	(15,895,428)	(14,218,884)	1,676,544	
Total Other Financing Sources (Uses)	(15,677,684)	(15,895,428)	(14,218,884)	1,676,544	
Net change in fund balances- budgetary basis	(7,508,703)	4,236,816	(35,189,650)	(39,426,466)	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,987,236)		
Fund Balances, Beginning	46,688,474	46,688,474	46,688,474		
Fund Balances, Ending	\$ 39,179,771	\$ 50,925,290	\$ 9,511,587	\$ (39,426,466)	

(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	\$ 8,212,656	\$ 2,718,225	\$ 10,930,881
Expenditures	29,183,422	4,705,461	33,888,883
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,970,766)	(1,987,236)	(22,958,003)
Transfers in			
Transfers out	(14,218,884)		(14,218,884)
Total Other Financing Sources (Uses)	(14,218,884)		(14,218,884)
Net Changes in Fund Balances	(35,189,650)	(1,987,236)	(37,176,887)
Fund Balances, Beginning			46,688,474
Fund Balances, Ending			<u>\$ 9,511,587</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.

East Fort Bend County Development Authority

This fund is used to account for the operating activity of the Authority. The detail records for this fund are not maintained by the County.

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. This includes Fund 850.

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. This includes Fund 855.

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 SPECIAL REVENUE FUNDS
November 30, 2016

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 17,888,975	\$ 3,936,577	\$ 13,292,901	\$ 7,891,126
Taxes receivable, net				13,338,143
Grants receivable			8,132	
Other receivables			21,807	96,130
Total Assets	\$ 17,888,975	\$ 3,936,577	\$ 13,322,840	\$ 21,325,399
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$ 154,020	\$	\$
Due to other funds			499,438	199,231
Due component units				
Deferred revenues				13,338,143
Total Liabilities		154,020	499,438	13,537,374
Fund Balances:				
Fund Balance	17,888,975	3,782,557	12,823,402	7,788,025
Total Fund Balances	17,888,975	3,782,557	12,823,402	7,788,025
Total Liabilities and Fund Balances	\$ 17,888,975	\$ 3,936,577	\$ 13,322,840	\$ 21,325,399

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 9,057,739 9,547,441	\$ 805,218	\$ 4,317	\$ 30,186	\$ 1,186,788	\$ 471,710
				26,207	
<u>\$ 18,605,180</u>	<u>\$ 805,218</u>	<u>\$ 4,317</u>	<u>\$ 30,186</u>	<u>\$ 1,212,995</u>	<u>\$ 471,710</u>
\$ 284,116	\$	\$	\$	\$ 4,556	\$ 999
<u>9,547,441</u>					
<u>9,831,557</u>				<u>4,556</u>	<u>999</u>
<u>8,773,623</u>	<u>805,218</u>	<u>4,317</u>	<u>30,186</u>	<u>1,208,439</u>	<u>470,711</u>
<u>8,773,623</u>	<u>805,218</u>	<u>4,317</u>	<u>30,186</u>	<u>1,208,439</u>	<u>470,711</u>
<u>\$ 18,605,180</u>	<u>\$ 805,218</u>	<u>\$ 4,317</u>	<u>\$ 30,186</u>	<u>\$ 1,212,995</u>	<u>\$ 471,710</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 126,711	\$ 92,577	\$ 51,232	\$ 127,903
Taxes receivable, net				
Grants receivable				
Other receivables		605		
Total Assets	\$ 126,711	\$ 93,182	\$ 51,232	\$ 127,903
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	678			
Due component units				
Deferred revenues				
Total Liabilities	678			
Fund Balances:				
Fund Balance	126,033	93,182	51,232	127,903
Total Fund Balances	126,033	93,182	51,232	127,903
Total Liabilities and Fund Balances	\$ 126,711	\$ 93,182	\$ 51,232	\$ 127,903

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
\$ 40,047	\$ 4,705	\$ 17,928	\$ 221,133	\$ 2,283,795	\$ 974
45				149,009	
<u>\$ 40,092</u>	<u>\$ 4,705</u>	<u>\$ 17,928</u>	<u>\$ 221,133</u>	<u>\$ 2,432,804</u>	<u>\$ 974</u>
\$ 463	\$	\$	\$ 184 138	\$ 438	\$
<u>463</u>			<u>322</u>	<u>438</u>	
39,629	4,705	17,928	220,811	2,432,366	974
<u>39,629</u>	<u>4,705</u>	<u>17,928</u>	<u>220,811</u>	<u>2,432,366</u>	<u>974</u>
<u>\$ 40,092</u>	<u>\$ 4,705</u>	<u>\$ 17,928</u>	<u>\$ 221,133</u>	<u>\$ 2,432,804</u>	<u>\$ 974</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 839,083	\$ 1,708,298	\$ 14,551	\$ 147,566
Taxes receivable, net				
Grants receivable				
Other receivables		5,458	279	
Total Assets	<u>\$ 839,083</u>	<u>\$ 1,713,756</u>	<u>\$ 14,830</u>	<u>\$ 147,566</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	3,077	5,240		
Due component units				
Deferred revenues				
Total Liabilities	<u>3,077</u>	<u>5,240</u>		
Fund Balances:				
Fund Balance	836,006	1,708,516	14,830	147,566
Total Fund Balances	<u>836,006</u>	<u>1,708,516</u>	<u>14,830</u>	<u>147,566</u>
Total Liabilities and Fund Balances	<u>\$ 839,083</u>	<u>\$ 1,713,756</u>	<u>\$ 14,830</u>	<u>\$ 147,566</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
\$ 409,347	\$ 108,952	\$ (64,094)	\$ 5,484	\$ 244,646	\$ 80,259
	5,453	63,323		2,103	
<u>\$ 409,347</u>	<u>\$ 114,405</u>	<u>\$ (771)</u>	<u>\$ 5,484</u>	<u>\$ 246,749</u>	<u>\$ 80,259</u>
\$	\$	\$	\$	\$	\$
		46,523			
		<u>46,523</u>			
<u>409,347</u>	<u>114,405</u>	<u>(47,294)</u>	<u>5,484</u>	<u>246,749</u>	<u>80,259</u>
<u>409,347</u>	<u>114,405</u>	<u>(47,294)</u>	<u>5,484</u>	<u>246,749</u>	<u>80,259</u>
<u>\$ 409,347</u>	<u>\$ 114,405</u>	<u>\$ (771)</u>	<u>\$ 5,484</u>	<u>\$ 246,749</u>	<u>\$ 80,259</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
November 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	\$ 116,295	\$ 294,643	\$ 917,832	\$ 1,291,254
Taxes receivable, net				
Grants receivable				
Other receivables				
Total Assets	<u>\$ 116,295</u>	<u>\$ 294,643</u>	<u>\$ 917,832</u>	<u>\$ 1,291,254</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	11,632	84,243	3,198	44,643
Due component units				
Deferred revenues				
Total Liabilities	<u>11,632</u>	<u>84,243</u>	<u>3,198</u>	<u>44,643</u>
Fund Balances:				
Fund Balance	104,663	210,400	914,634	1,246,611
Total Fund Balances	<u>104,663</u>	<u>210,400</u>	<u>914,634</u>	<u>1,246,611</u>
Total Liabilities and Fund Balances	<u>\$ 116,295</u>	<u>\$ 294,643</u>	<u>\$ 917,832</u>	<u>\$ 1,291,254</u>

* Unavailable as of issuance of this report.

Special Revenue Funds	
East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$	\$ 63,646,658
	22,885,584
	76,908
	301,643
\$	\$ 86,910,793
\$	\$ 154,020
	1,188,659
	138
	22,885,584
	24,228,401
	62,682,392
	62,682,392
\$	\$ 86,910,793

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the Two Months Ended November 30, 2016

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 205,650
Taxes, sales	(6,789)			
Fees and fines				189,841
Intergovernmental			37,574	
Earnings on investments	21,158	5,502	8,786	12,847
Miscellaneous			1,454	25,277
Total Revenues	<u>14,369</u>	<u>5,502</u>	<u>47,814</u>	<u>433,615</u>
Expenditures				
Current:				
General administration	34,267			
Administration of justice			1,818,023	
Construction and maintenance				3,076,152
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				373,022
Total Expenditures	<u>34,267</u>		<u>1,818,023</u>	<u>3,449,174</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,898)	5,502	(1,770,209)	(3,015,559)
Other Financing Sources (Uses)				
Transfers in			14,218,884	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>14,218,884</u>	
Net change in fund balances	(19,898)	5,502	12,448,675	(3,015,559)
Fund Balances, Beginning	<u>17,908,873</u>	<u>3,777,055</u>	<u>374,727</u>	<u>10,803,584</u>
Fund Balances, Ending	<u>\$ 17,888,975</u>	<u>\$ 3,782,557</u>	<u>\$ 12,823,402</u>	<u>\$ 7,788,025</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 151,041	\$	\$	\$	\$	\$
21,618				55,391	7,410
12,243	62,635	4	37	1,185	496
86,535	774		268		
<u>271,437</u>	<u>63,409</u>	<u>4</u>	<u>305</u>	<u>56,576</u>	<u>7,906</u>
955,929				45,235	
			10,376		11,732
3,916					
<u>959,845</u>			<u>10,376</u>	<u>45,235</u>	<u>11,732</u>
(688,408)	63,409	4	(10,071)	11,341	(3,826)
(688,408)	63,409	4	(10,071)	11,341	(3,826)
9,462,031	741,809	4,313	40,257	1,197,098	474,537
<u>\$ 8,773,623</u>	<u>\$ 805,218</u>	<u>\$ 4,317</u>	<u>\$ 30,186</u>	<u>\$ 1,208,439</u>	<u>\$ 470,711</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		1,325		
Intergovernmental				
Earnings on investments	124	91	51	
Miscellaneous	7,127		165	2,188
Total Revenues	7,251	1,416	216	2,188
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	769			
Capital Outlay				
Total Expenditures	769			
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	6,482	1,416	216	2,188
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	6,482	1,416	216	2,188
Fund Balances, Beginning	119,551	91,766	51,016	125,715
Fund Balances, Ending	\$ 126,033	\$ 93,182	\$ 51,232	\$ 127,903

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
\$	\$	\$	\$	\$	\$
2,305				154,704	
	4	18	224		1
<u>2,305</u>	<u>4</u>	<u>18</u>	<u>224</u>	<u>154,704</u>	<u>1</u>
9,774			8,699	28,039	
<u>9,774</u>			<u>8,699</u>	<u>28,039</u>	
(7,469)	4	18	(8,475)	126,665	1
<u>(7,469)</u>	<u>4</u>	<u>18</u>	<u>(8,475)</u>	<u>126,665</u>	<u>1</u>
47,098	4,701	17,910	229,286	2,305,701	973
<u>\$ 39,629</u>	<u>\$ 4,705</u>	<u>\$ 17,928</u>	<u>\$ 220,811</u>	<u>\$ 2,432,366</u>	<u>\$ 974</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Two Months Ended November 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			502	
Intergovernmental		143		
Earnings on investments	822	1,720		147
Miscellaneous		6,122		
Total Revenues	822	7,985	502	147
Expenditures				
Current:				
General administration	15,967			
Administration of justice		6,140		
Construction and maintenance				
Health and welfare				
Public safety		134,422		
Libraries and education				
Capital Outlay				
Total Expenditures	15,967	140,562		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,145)	(132,577)	502	147
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(15,145)	(132,577)	502	147
Fund Balances, Beginning	851,151	1,841,093	14,328	147,419
Fund Balances, Ending	\$ 836,006	\$ 1,708,516	\$ 14,830	\$ 147,566

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
\$	\$	\$	\$	\$	\$
409,347	(9) 117	210,077	82 5,402	246,455 294	80,202 57
409,347	108	210,077	5,484	246,749	80,259
	8,372	257,371			
	8,372	257,371			
409,347	(8,264)	(47,294)	5,484	246,749	80,259
409,347	(8,264) 122,669	(47,294)	5,484	246,749	80,259
\$ 409,347	\$ 114,405	\$ (47,294)	\$ 5,484	\$ 246,749	\$ 80,259

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Two Months Ended November 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			75,466	182,894
Intergovernmental	133,354	562,447		1,698,599
Earnings on investments				2,869
Miscellaneous			8,000	400
Total Revenues	<u>133,354</u>	<u>562,447</u>	<u>83,466</u>	<u>1,884,762</u>
Expenditures				
Current:				
General administration				
Administration of justice	28,691	352,047	78,703	638,151
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>28,691</u>	<u>352,047</u>	<u>78,703</u>	<u>638,151</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	104,663	210,400	4,763	1,246,611
Other Financing Sources (Uses)				
Transfers in				7,279
Transfers (out)				(7,279)
Total Other Financing Sources (Uses)				
Net change in fund balances	104,663	210,400	4,763	1,246,611
Fund Balances, Beginning			909,871	
Fund Balances, Ending	<u>\$ 104,663</u>	<u>\$ 210,400</u>	<u>\$ 914,634</u>	<u>\$ 1,246,611</u>

* Unavailable as of issuance of this report.

Special Revenue Funds	
East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
	\$ 356,691
	(6,789)
	691,456
	3,440,824
	69,653
	142,938
	4,694,773
	78,273
	2,985,463
	4,032,081
	276,119
	146,154
	769
	376,938
	7,895,797
	(3,201,024)
	14,226,163
	(7,279)
	14,218,884
	11,017,860
	51,664,532
	\$ 62,682,392

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Two Months Ended November 30, 2016

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 13,098,421	\$ 13,098,421	\$ 205,650	\$ (12,892,771)	1.6%
Fees and fines	6,235,000	6,235,000	189,841	(6,045,159)	3.0%
Intergovernmental	300,000	300,000		(300,000)	0.0%
Earnings on investments	50,000	50,000	12,847	(37,153)	25.7%
Miscellaneous	310,000	310,000	25,277	(284,723)	8.2%
Total Revenues	19,993,421	19,993,421	433,616	(19,559,805)	2.2%
Expenditures					
Current:					
Construction and maintenance	23,699,864	23,687,526	3,076,153	20,611,372	13.0%
Capital Outlay	1,006,677	1,006,677	373,022	633,656	37.1%
Total Expenditures	24,706,541	24,694,203	3,449,175	21,245,028	14.0%
Net change in fund balances- budgetary basis	(4,713,120)	(4,700,782)	(3,015,559)	1,685,223	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	10,803,584	10,803,584	10,803,584		
Fund balances, Ending	\$ 6,090,464	\$ 6,102,802	\$ 7,788,025	\$ 1,685,223	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 433,616	\$	\$ 433,616
Expenditures	3,449,175		3,449,175
Net Changes in Fund Balances	(3,015,559)		(3,015,559)
Fund balances, Beginning			10,803,584
Fund balances, Ending			\$ 7,788,025

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 9,428,642	\$ 9,428,642	\$ 151,041	\$ (9,277,601)	1.6%
Fees and fines	100,000	100,000	21,618	(78,382)	21.6%
Earnings on investments	50,000	50,000	12,243	(37,757)	24.5%
Miscellaneous	85,000	85,000	86,535	1,535	101.8%
Total Revenues	<u>9,663,642</u>	<u>9,663,642</u>	<u>271,437</u>	<u>(9,392,205)</u>	<u>2.8%</u>
Expenditures					
Current:					
Construction and maintenance	8,767,816	8,767,816	955,737	7,812,079	10.9%
Capital Outlay	<u>1,041,000</u>	<u>1,041,000</u>		<u>1,041,000</u>	<u>0.0%</u>
Total Expenditures	<u>9,808,816</u>	<u>9,808,816</u>	<u>955,737</u>	<u>8,853,079</u>	<u>9.7%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(145,174)</u>	<u>(145,174)</u>	<u>(684,300)</u>	<u>(539,126)</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(1,255,000)</u>	<u>(1,255,000)</u>		<u>1,255,000</u>	
Total Other Financing Sources (Uses)	<u>(1,255,000)</u>	<u>(1,255,000)</u>		<u>1,255,000</u>	
Net change in fund balances- budgetary basis	<u>(1,400,174)</u>	<u>(1,400,174)</u>	<u>(684,300)</u>	<u>715,874</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(4,108)</u>		
Fund balances, Beginning	<u>9,462,031</u>	<u>9,462,031</u>	<u>9,462,031</u>		
Fund balances, Ending	<u>\$ 8,061,857</u>	<u>\$ 8,061,857</u>	<u>\$ 8,773,623</u>	<u>\$ 715,874</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 271,437	\$	\$ 271,437
Expenditures	<u>955,737</u>	<u>4,108</u>	<u>959,845</u>
Net Changes in Fund Balances	<u>(684,300)</u>	<u>(4,108)</u>	<u>(688,408)</u>
Fund balances, Beginning			<u>9,462,031</u>
Fund balances, Ending			<u>\$ 8,773,623</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 44,948,638	\$ 44,948,638	\$ 709,403	\$ (44,239,235)	1.6%
Earnings on investments	30,000	30,000	1,522	(28,478)	5.1%
Total Revenues	<u>44,978,638</u>	<u>44,978,638</u>	<u>710,925</u>	<u>(44,267,713)</u>	<u>1.6%</u>
Expenditures					
Current:					
Principal	21,920,000	21,920,000		21,920,000	0.0%
Interest and fiscal charges	18,850,363	18,850,363	500	18,849,863	0.0%
Total Expenditures	<u>40,770,363</u>	<u>40,770,363</u>	<u>500</u>	<u>40,769,863</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,208,275</u>	<u>4,208,275</u>	<u>710,425</u>	<u>(3,497,850)</u>	
Net change in fund balances- budgetary basis	<u>4,208,275</u>	<u>4,208,275</u>	<u>710,425</u>	<u>(3,497,850)</u>	
Fund balances, Beginning	<u>1,086,398</u>	<u>1,086,398</u>	<u>1,086,398</u>		
Fund balances, Ending	<u>\$ 5,294,673</u>	<u>\$ 5,294,673</u>	<u>\$ 1,796,823</u>	<u>\$ (3,497,850)</u>	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,123,730	\$ 4,611,442	\$ 11,735,172
Due from other funds	934,508	146,662	1,081,170
Other receivables	82,136		82,136
Total Current Assets	<u>8,140,374</u>	<u>4,758,104</u>	<u>12,898,478</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	640,258		640,258
Total Capital Assets	<u>640,258</u>	<u></u>	<u>640,258</u>
Total Assets	<u>8,780,632</u>	<u>4,758,104</u>	<u>13,538,736</u>
Liabilities			
Current Liabilities:			
Benefits payable	2,927,179	3,551,727	6,478,906
Due to other funds	460	2,120	2,580
Total Current Liabilities	<u>2,927,639</u>	<u>3,553,847</u>	<u>6,481,486</u>
Total Liabilities	<u>2,927,639</u>	<u>3,553,847</u>	<u>6,481,486</u>
Net Position			
Interim Net Position	5,852,993	1,204,257	7,057,250
Total Net Position	<u>\$ 5,852,993</u>	<u>\$ 1,204,257</u>	<u>\$ 7,057,250</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 6,831,717	\$ 1,070,438	\$ 7,902,155
Total Operating Revenues	<u>6,831,717</u>	<u>1,070,438</u>	<u>7,902,155</u>
Operating Expenses			
Current operations - general administration	213,971	77,337	291,308
Benefits provided	5,194,911	326,806	5,521,717
Total Operating Expenses	<u>5,408,882</u>	<u>404,143</u>	<u>5,813,025</u>
Operating Income (Loss)	1,422,835	666,295	2,089,130
Non-Operating Revenues			
Earnings on investments	2,046		2,046
Total Non-Operating Revenues	<u>2,046</u>	<u></u>	<u>2,046</u>
Change in Net Position	1,424,881	666,295	2,091,176
Net Position -Beginning	<u>4,428,112</u>	<u>537,962</u>	<u>4,966,074</u>
Net Position -Ending	<u>\$ 5,852,993</u>	<u>\$ 1,204,257</u>	<u>\$ 7,057,250</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 5,945,675	\$ 517,463	\$ 6,463,138
Payment of benefits	(5,194,911)	(326,806)	(5,521,717)
Payment of general administration expenses	(207,097)	(77,337)	(284,434)
Net Cash Provided (Used) by Operating Activities	<u>543,667</u>	<u>113,320</u>	<u>656,987</u>
Cash Flows from Investing Activities:			
Interest earned on investments	<u>2,046</u>		<u>2,046</u>
Net Cash Provided by Investing Activities	<u>2,046</u>		<u>2,046</u>
Net Increase (Decrease) in Cash and Cash Equivalents	545,713	113,320	659,033
Cash and Cash Equivalents, Beginning of Year	<u>6,578,017</u>	<u>4,498,122</u>	<u>11,076,139</u>
Cash and Cash Equivalents, Ending of Period	<u><u>\$ 7,123,730</u></u>	<u><u>\$ 4,611,442</u></u>	<u><u>\$ 11,735,172</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 1,422,835	\$ 666,295	\$ 2,089,130
Adjustments to operations:			
Depreciation	6,874		6,874
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	209,333	10,229	219,562
(Increase) Decrease in due from other funds	(1,095,375)	(563,204)	(1,658,579)
Total adjustments	<u>(879,168)</u>	<u>(552,975)</u>	<u>(1,432,143)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 543,667</u></u>	<u><u>\$ 113,320</u></u>	<u><u>\$ 656,987</u></u>



STATISTICAL SECTION

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

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

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

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

	Fiscal Year			
	2008	2009	2010	2011
Governmental activities				
Invested in capital assets, net of related debt	\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406
Restricted	4,034,606	5,363,740	4,168,945	4,477,906
Unrestricted	42,289,889	23,075,239	(2,719,935)	(29,273,588)
Interim Net Position				
Total governmental activities net position	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>
Primary Government: Total primary government net position	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>

Fiscal Year					Two Months Ended 11/30/2016
2012	2013	2014	2015	2016	
\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 1,236,758,942	\$ 1,359,840,462	\$
2,977,050	1,414,427	1,753,831	1,852,069		
(61,148,019)	(93,281,840)	(118,732,064)	(126,329,396)	(147,831,575)	
					1,183,044,862
<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,183,044,862</u>
<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,183,044,862</u>

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

	Fiscal Year			
	2008	2009	2010	2011
Expenses				
Governmental Activities:				
General administration	\$ 33,235,842	\$ 42,900,684	\$ 40,543,784	\$ 42,795,907
Financial administration	7,581,878	8,841,189	8,059,389	9,441,048
Administration of justice	65,681,467	73,811,398	76,268,255	84,507,797
Construction and maintenance	47,535,293	47,188,776	46,946,163	45,632,055
Health and welfare	21,592,759	25,623,533	28,566,454	30,104,991
Cooperative services	1,143,390	1,188,580	1,123,951	1,177,426
Public safety	50,016,288	61,126,911	55,269,509	55,315,591
Park and recreation	2,128,502	1,879,525	2,263,280	2,917,574
Libraries and education	12,325,097	12,956,363	13,468,700	14,800,838
Interest on long-term debt	10,621,067	12,338,352	15,494,994	14,887,908
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	\$ 251,861,583	\$ 287,855,311	\$ 288,004,479	\$ 301,581,135
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198
Financial administration	1,976,033	2,451,191	3,273,137	3,988,371
Administration of justice	6,692,111	6,828,228	7,032,374	7,222,932
Construction and maintenance	8,305,998	8,442,746	6,737,542	6,679,429
Health and welfare	4,036,821	5,057,246	5,652,201	6,396,645
Public safety	3,946,125	4,887,245	5,060,714	5,621,993
Park and recreation	189,273	187,724	136,864	141,893
Libraries and education	262,957	256,730	240,719	246,699
Operating grants and contributions:				
General administration	6,386,016	6,257,935	2,034,953	5,257,804
Administration of justice	5,995,866	7,242,476	6,805,719	7,719,264
Construction and maintenance	1,137,555	1,509,761	356,447	1,381,572
Health and welfare	4,663,836	4,982,855	8,188,534	12,506,581
Cooperative services	1,936		13,136	
Public safety	5,754,025	13,784,334	4,464,349	8,623,225
Park and recreation	102,738	61,023	1,255,743	157,468
Libraries and education	141,938	97,403	194,400	174,204
Capital grants and contributions:				
General administration				
Administration of justice			2,934	
Construction and maintenance	33,540,586	62,012,765	30,355,407	25,214,312
Health and welfare		45,000		
Public safety				
Park and recreation				
Libraries and education		1,917,000		
Total governmental activities program revenues	\$ 90,096,477	\$ 133,013,440	\$ 88,828,287	\$ 98,386,590

Fiscal Year					
2012	2013	2014	2015	2016	Two Months Ended 11/30/2016
\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 7,648,401
8,344,714	8,849,251	9,809,215	9,923,190	10,668,228	1,390,861
88,819,892	94,210,925	96,510,853	97,317,659	106,035,587	13,166,164
46,468,925	50,078,091	57,430,317	80,574,657	78,151,431	5,594,515
30,677,345	34,630,163	34,976,018	36,721,273	43,153,506	4,067,860
1,118,341	1,067,104	1,152,222	1,150,926	1,215,874	114,767
54,954,201	55,866,404	58,412,120	63,537,941	64,704,958	7,501,470
2,578,555	2,069,935	3,379,366	4,133,419	4,545,562	529,353
15,708,114	16,156,200	17,170,818	17,638,589	18,446,773	2,099,621
15,037,346	15,536,759	14,836,824	14,108,075	14,960,865	500
					5,364,142
					(2,089,129)
<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>	<u>\$ 45,388,525</u>
\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 1,157,521
4,695,710	5,762,439	6,497,643	7,541,956	8,143,353	15,902
7,522,930	8,918,247	8,400,556	8,485,619	8,700,278	1,257,646
7,466,798	7,562,523	6,759,102	7,078,136	7,121,643	62,915
6,138,679	7,047,993	7,371,859	7,762,002	10,263,992	1,356,158
5,642,978	6,140,083	7,125,686	7,721,948	8,733,631	1,400,752
183,406	175,619	193,631	188,437	158,626	31,560
269,015	279,570	276,634	280,973	288,193	38,586
4,167,626	3,597,784	3,626,019	3,849,997	4,380,173	23,637
6,821,433	8,311,676	10,213,349	10,292,737	10,823,506	4,027,663
949,663	293,411	372,129	1,713,376	390,265	71,179
10,899,781	16,191,142	14,782,021	16,106,462	18,361,326	1,105,568
	1,000	200	350	21,586	
6,252,054	4,758,606	3,932,646	4,427,337	3,994,478	428,638
104,002	86,260	100,286	346,283	98,583	
438,841	64,483	69,806	104,658	46,068	13,122
	2,052,920	3,500,000			
				89,000	
27,234					
23,872,205	28,068,322	32,683,107	32,920,374	125,334,640	9,200
	10,965	357,373	64,000	28,000	
				1,403,990	
<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 11,000,047</u>

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

	Fiscal Year			
	2008	2009	2010	2011
Net (Expense)/Revenue				
Governmental Activities	\$ (161,765,106)	\$ (154,841,871)	\$ (199,176,192)	\$ (203,194,545)
Total primary government net (expense)/revenue	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339
Sales taxes				
Earnings on investments	8,082,178	3,664,184	3,870,155	2,925,202
Miscellaneous	3,486,452	3,901,588	4,237,069	5,954,640
Total governmental activities	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>205,700,181</u>
Total primary government	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>	<u>\$ 205,700,181</u>
Change in Net Position				
Governmental Activities	\$ 21,636,204	\$ 44,191,304	\$ 7,819,208	\$ 2,505,636
Total primary government	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>

Fiscal Year					
2012	2013	2014	2015	2016	Two Months Ended 11/30/2016
<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>\$ (34,388,478)</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>	<u><u>\$ (34,388,478)</u></u>
\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 4,426,425
1,099,103	2,956,560	4,214,553	5,789,362	6,958,956	(6,789)
2,584,776	963,652	880,712	904,359	1,761,994	268,180
<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>731,456</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>5,419,272</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><u>\$ 5,419,272</u></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>\$ (28,969,206)</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>	<u><u>\$ (28,969,206)</u></u>

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

	Fiscal Year			
	2008	2009	2010	2011
General Fund				
Reserved:				
Prepaid Items	\$ 197,806	\$ 100,233	\$ 111,184	\$
Unreserved	38,547,536	34,463,474	43,269,189	
Nonspendable				136,007
Restricted				
Committed				33,106,759
Unassigned				10,816,215
Interim Fund Balance				
Total General Fund	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$
Prepaid items	7,879	11,224	4,305	
Capital projects	106,937,644	154,475,649	76,694,711	
Unreserved, reported in:				
Special revenue funds	15,585,100	23,120,456	22,906,854	
Capital project funds	4,857,926			
Nonspendable				69,379
Restricted				39,683,423
Unassigned				(4,419,144)
Interim Fund Balance				
Total All Other Governmental Funds	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>

Fiscal Year					Two Months Ended 11/30/2016
2012	2013	2014	2015	2016	
\$	\$	\$	\$	\$	\$
36,826	1,233,591	386,965	359,792	270,023	
246,021	277,783	209,080	217,488	257,923	
24,179,874	22,857,602	22,676,941	14,766,773	8,278,285	
11,563,846	13,037,646	14,251,514	30,590,003	37,882,243	
					9,511,588
<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 9,511,588</u>
\$	\$	\$	\$	\$	\$
54,201	10,963	45,408	44,468	44,468	
78,702,294	55,371,174	41,583,667	58,412,209	58,412,209	
	(1,663)	(3,169)	(1,883)	(1,883)	
					149,286,500
<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 58,454,794</u>	<u>\$ 149,286,500</u>

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

	Fiscal Year			
	2008	2009	2010	2011
Revenues				
Taxes, property	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898
Taxes, sales				
Fees and fines	28,948,356	34,591,324	35,306,339	37,371,124
Intergovernmental	27,189,804	35,910,436	28,400,145	36,971,987
Earnings on investments	7,875,929	3,509,046	3,744,027	2,798,039
Miscellaneous	5,397,431	8,396,202	7,256,967	6,635,261
Total Revenues	243,359,126	272,965,912	273,936,675	281,183,309
Expenditures				
Current:				
General administration	36,060,406	38,259,862	40,727,455	42,352,337
Financial administration	6,330,272	7,162,814	6,725,826	7,176,186
Administration of justice	38,895,064	68,150,496	67,310,882	71,839,346
Construction and maintenance	28,584,504	30,896,400	26,775,517	29,542,425
Health and welfare	20,369,042	22,539,945	21,124,782	22,067,744
Cooperative services	975,720	1,049,985	933,519	986,392
Public safety	63,081,120	44,578,722	40,895,974	44,156,502
Parks and recreation	1,739,346	1,815,986	2,231,528	2,263,590
Libraries and education	10,422,032	11,398,561	11,354,804	12,176,637
Capital Outlay	78,040,663	102,627,536	99,931,347	88,927,796
Debt Service:				
Principal	8,220,000	8,305,000	8,100,000	12,590,000
Interest and fiscal charges	12,266,435	12,149,302	16,341,773	15,528,257
Debt Issuance costs		1,176,319	225,979	249,266
Total Expenditures	304,984,604	350,110,928	342,679,386	349,856,478
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)
Other Financing Sources (Uses)				
Transfers in	9,569,698	23,578,390	15,248,368	14,402,786
Transfers (out)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)
Bonds issued		119,910,000		
Refunding bonds issued		2,460,000	20,780,000	9,675,000
Premium on refunding bonds issued		5,241,474		
Issuance of debt		122,676	2,170,147	784,853
Payments to current refunding bond agent		(2,865,000)	(24,600,000)	(10,230,000)
Total Other Financing Sources (Uses)		124,869,150	(1,649,853)	229,853
Net Change in Fund Balances	\$ (61,625,478)	\$ 47,724,134	\$ (70,392,564)	\$ (68,443,316)
Debt service as a percentage of noncapital expenditures	9.03%	8.26%	10.07%	10.78%

Fiscal Year					Two Months Ended 11/30/2016
2012	2013	2014	2015	2016	
\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 4,426,425
1,099,103	2,956,559	4,214,553	5,789,362	6,958,956	(6,789)
39,598,440	44,177,263	45,106,533	47,803,283	50,231,963	5,321,038
29,377,233	42,565,592	36,899,095	39,904,787	39,673,097	5,668,546
2,451,577	930,273	848,534	878,980	1,750,631	266,132
7,175,498	5,988,682	8,243,270	7,545,715	7,913,682	780,343
<u>279,758,358</u>	<u>304,760,708</u>	<u>318,304,292</u>	<u>344,366,239</u>	<u>377,500,730</u>	<u>16,455,695</u>
35,704,861	35,700,575	41,478,910	44,698,720	56,093,978	7,301,271
7,221,313	7,180,608	7,891,034	8,369,921	9,063,587	1,340,558
75,286,042	75,903,798	77,242,153	81,411,531	89,715,917	12,331,870
28,214,027	27,403,230	35,374,943	59,785,401	43,275,592	4,351,468
27,835,260	30,447,359	30,267,231	32,436,431	38,314,627	3,757,185
960,392	883,324	944,039	973,026	1,050,282	101,985
45,463,593	44,916,198	46,688,895	53,652,220	54,393,589	6,970,786
1,957,044	1,979,888	2,411,558	3,051,927	3,307,538	365,297
13,012,700	13,034,164	13,613,875	14,460,419	15,215,877	1,826,700
44,845,672	57,508,193	40,964,586	28,911,628	61,611,363	8,231,628
13,300,000	15,630,000	16,250,000	16,750,000	18,480,000	
15,571,727	16,745,929	15,893,399	14,391,964	15,506,610	500
541,944	3,650	234,472	1,207,260	1,316,238	
<u>309,914,575</u>	<u>327,336,916</u>	<u>329,255,095</u>	<u>360,100,448</u>	<u>407,345,198</u>	<u>46,579,248</u>
(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	(30,123,553)
13,258,127	11,521,941	11,771,144	13,517,505	13,780,670	14,226,163
(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(14,226,163)
58,220,000			37,365,000	96,640,000	
		18,900,000	108,225,000	73,120,000	
			3,944,496	18,416,480	
7,326,639		2,202,026	18,114,658	15,739,791	
		(21,065,913)	(126,676,501)	(89,544,194)	
<u>65,546,639</u>	<u></u>	<u>(2,685,887)</u>	<u>40,972,653</u>	<u>114,372,077</u>	<u></u>
<u>\$ 35,390,422</u>	<u>\$ (22,576,208)</u>	<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>	<u>\$ 84,527,609</u>	<u>\$ (30,123,553)</u>
10.89%	12.00%	11.15%	9.40%	9.83%	0.00%