



**MONTHLY FINANCIAL REPORT**  
**For Four Months Ended January 31, 2017**  
**(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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June 2, 2017

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

Gentlemen:

The Monthly Unaudited Financial Report for the four months ending January 31, 2017, 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**  
*January 31, 2017*

	<b>Primary Government Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 301,697,933	\$ 105,474,403
Investments	22,047,766	28,617,728
Receivables:		
Taxes, net	44,357,379	
Grants	8,802,497	
Fees and fines	27,703,056	
Other	7,887,534	
Prepaid items	2,220	
Deferred charges - debt refunding	9,171,473	9,630,508
Deferred outflows - pension activities	54,975,197	
Due from component units	2,184,962	37,694
Capital assets, not being depreciated	466,579,320	
Capital assets, net of accumulated depreciation	1,265,918,528	382,034,989
<b>Total Assets</b>	<b>2,211,327,865</b>	<b>525,795,322</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	13,698,026	
Retainage payable	1,217,485	1,704,317
Accrued interest payable	1,605,345	1,579,856
Unearned revenues	41,751,019	
Due to primary government		2,194,462
Due to other governments	439,723	
Long-term liabilities due within one-year	23,218,933	5,390,000
Long-term liabilities due in more than one-year	792,510,953	447,507,481
<b>Total Liabilities</b>	<b>874,441,484</b>	<b>458,413,810</b>
<b>Net Position (Deficit)</b>		
Interim Net Position	1,336,886,381	67,381,512
<b>Total Net Position</b>	<b>\$ 1,336,886,381</b>	<b>\$ 67,381,512</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Four Months Ended January 31, 2017*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 17,607,941	\$ 2,763,968	\$ 2,435,962	\$
Financial administration	3,331,800	655,966		
Administration of justice	31,046,708	2,934,434	6,280,231	
Construction and maintenance	11,892,642	956,743	71,191	9,200
Health and welfare	11,289,410	2,834,650	2,527,636	
Cooperative services	260,056			15,327
Public safety	19,718,444	3,121,897	979,503	
Park and recreation	1,333,429	287,394		
Libraries and education	5,489,517	380,574	18,608	
Capital outlay, interim financial activity	9,595,444			
Internal Service Fund, interim activity	(3,483,869)			
Interest on long-term debt	1,000			240,769
Total Primary Government	\$ 108,082,522	\$ 13,935,626	\$ 12,313,131	\$ 265,296
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	16,015,434	5,303,983		270,000
FB Grand Parkway Toll Road Operations	5,293,299	4,609,297		
FB Housing Finance Corp. *				
FBC Industrial Development Corporation	24,500			
Total Component Units	\$ 21,333,233	\$ 9,913,280	\$	\$ 270,000

**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
<b>Governmental Activities</b>	
\$ (12,408,011)	\$
(2,675,834)	
(21,832,043)	
(10,855,508)	
(5,927,124)	
(244,729)	
(15,617,044)	
(1,046,035)	
(5,090,335)	
(9,595,444)	
3,483,869	
239,769	
<u>(81,568,469)</u>	
	(10,441,451)
	(684,002)
	(24,500)
	<u>(11,149,953)</u>
201,556,778	
897,155	
728,739	330,762
3,258,110	6,898
<u>206,440,782</u>	<u>337,660</u>
124,872,313	(10,812,293)
1,212,014,068	78,193,805
<u>\$1,336,886,381</u>	<u>\$ 67,381,512</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**January 31, 2017**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>Non-major Special Revenue Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 110,924,356	\$ 33,439,496	\$ 68,206,932	\$ 76,882,864	\$ 289,453,648
Investments			22,047,766		22,047,766
Taxes receivable, net	33,943,586	6,459,689		3,954,104	44,357,379
Grants receivable	8,741,481			61,015	8,802,496
Fines and fees receivable	27,703,056				27,703,056
Other receivables	4,038,228	3,523,209	572	491,719	8,053,728
Due from other funds	6,559,832	240,769			6,800,601
Due from component units	2,194,462				2,194,462
Prepaid items	2,220				2,220
<b>Total Assets</b>	<b>\$ 194,107,221</b>	<b>\$ 43,663,163</b>	<b>\$ 90,255,270</b>	<b>\$ 81,389,702</b>	<b>\$ 409,415,356</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 1,620,314	\$	\$	\$	\$ 1,620,314
Accrued payroll	5,598,805				5,598,805
Retainage payable	103,803		1,032,821	80,861	1,217,485
Due to other funds			5,405,539	3,451,697	8,857,236
Due to other governments	615,416				615,416
Deferred revenue	61,675,840	9,982,898		3,954,104	75,612,842
<b>Total Liabilities</b>	<b>69,614,178</b>	<b>9,982,898</b>	<b>6,438,360</b>	<b>7,486,662</b>	<b>93,522,098</b>
Fund Balances:					
Interim Fund Balance	124,493,043	33,680,265	83,816,910	73,903,040	315,893,258
<b>Total Fund Balances</b>	<b>124,493,043</b>	<b>33,680,265</b>	<b>83,816,910</b>	<b>73,903,040</b>	<b>315,893,258</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 194,107,221</b>	<b>\$ 43,663,163</b>	<b>\$ 90,255,270</b>	<b>\$ 81,389,702</b>	<b>\$ 409,415,356</b>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Four Months Ended January 31, 2017*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>Non-major Special Revenue Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Taxes - Property	\$ 153,152,144	\$ 32,332,123	\$	\$ 16,072,510	\$ 201,556,777
Taxes - Sales				897,155	897,155
Fees and fines	10,801,975			2,610,125	13,412,100
Intergovernmental	6,672,401	240,769		5,629,318	12,542,488
Earnings on investments	246,512	21,975	280,226	174,571	723,284
Miscellaneous	3,325,532			715,213	4,040,745
<b>Total Revenues</b>	<u>174,198,564</u>	<u>32,594,867</u>	<u>280,226</u>	<u>26,098,892</u>	<u>233,172,549</u>
<b>Expenditures</b>					
Current:					
General administration	16,717,162		40,531	876,386	17,634,079
Financial administration	3,231,195				3,231,195
Administration of justice	21,953,321			7,427,099	29,380,420
Construction and maintenance	778,329		9,394	7,912,173	8,699,896
Health and welfare	9,857,401			804,132	10,661,533
Cooperative services	234,195				234,195
Public safety	18,461,831			195,844	18,657,675
Parks and recreation	995,559		5,000		1,000,559
Libraries and education	4,933,294			10,189	4,943,483
<b>Capital Outlay</b>	5,012,824		9,699,606	853,445	15,565,875
<b>Debt Service:</b>					
Interest and fiscal charges		1,000			1,000
<b>Total Expenditures</b>	<u>82,175,111</u>	<u>1,000</u>	<u>9,754,531</u>	<u>18,079,268</u>	<u>110,009,910</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>92,023,453</u>	<u>32,593,867</u>	<u>(9,474,305)</u>	<u>8,019,624</u>	<u>123,162,639</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in				14,226,163	14,226,163
Transfers (out)	(14,218,884)			(7,279)	(14,226,163)
Bonds issued			3,808,978		3,808,978
<b>Total Other Financing Sources (Uses)</b>	<u>(14,218,884)</u>	<u></u>	<u>3,808,978</u>	<u>14,218,884</u>	<u>3,808,978</u>
Net Change in Fund Balances	77,804,569	32,593,867	(5,665,327)	22,238,508	126,971,617
<b>Fund Balances, Beginning</b>	<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>
<b>Fund Balances, Ending</b>	<u>\$ 124,493,043</u>	<u>\$ 33,680,265</u>	<u>\$83,816,910</u>	<u>\$ 73,903,040</u>	<u>\$ 315,893,258</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITON**  
**PROPRIETARY FUNDS**  
*January 31, 2017*

	<b>Governmental Activities Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 12,244,287
Due from other funds	2,110,655
Total Current Assets	<u>14,354,942</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>633,384</u>
Total Capital Assets	<u>633,384</u>
<b>Total Assets</b>	<u>14,988,326</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	6,478,906
Due to other funds	54,020
Total Current Liabilities	<u>6,532,926</u>
<b>Total Liabilities</b>	<u>6,532,926</u>
<b>Net Position</b>	
Interim Net Position	<u>8,455,400</u>
<b>Total Net Position</b>	<u>\$ 8,455,400</u>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION****PROPRIETARY FUNDS***For the Four Months Ended January 31, 2017*

	<b>Governmental Activities Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 15,823,243
<b>Total Operating Revenues</b>	<u>15,823,243</u>
<b>Operating Expenses</b>	
Current operations - general administration	665,627
Benefits provided	11,673,747
<b>Total Operating Expenses</b>	<u>12,339,374</u>
<b>Operating Income (Loss)</b>	3,483,869
<b>Non-Operating Revenues</b>	
Earnings on investments	<u>5,457</u>
<b>Total Non-Operating Revenues</b>	<u>5,457</u>
Change in Net Position	3,489,326
<b>Net Position -Beginning</b>	<u>4,966,074</u>
<b>Net Position -Ending</b>	<u>\$ 8,455,400</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Four Months Ended January 31, 2017*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 13,488,317
Payment of benefits	(11,673,747)
Payment of general administration expenses	(651,879)
Net Cash Provided (Used) by Operating Activities	<u>1,162,691</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	<u>5,457</u>
Net Cash Provided by Investing Activities	<u>5,457</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	1,168,148
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>11,076,139</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u><u>\$ 12,244,287</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ 3,483,869
Adjustments to operations:	
Depreciation	13,748
Change in assets and liabilities:	
(Increase) Decrease in other receivables	301,698
(Increase) Decrease in due from other funds	(2,636,624)
<b>Total adjustments</b>	<u>(2,321,178)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ 1,162,691</u></u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS**  
*January 31, 2017*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 36,898,256
Investments	1,002,295
Miscellaneous receivables	<u>166,193</u>
<b>Total Assets</b>	<u><u>\$ 38,066,744</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 38,066,744</u>
<b>Total Liabilities</b>	<u><u>\$ 38,066,744</u></u>



**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF NET POSITION (DEFICIT)****COMPONENT UNITS***January 31, 2017*

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 7,813	\$ 83,648,776	\$ 21,686,410	\$	\$ 131,404	\$105,474,403
Investments		28,617,728				28,617,728
Deferred charges - debt refunding		9,630,508				9,630,508
Due from Fort Bend County Toll Road Authority		37,694				37,694
Capital assets, net		237,745,817	144,289,172			382,034,989
<b>Total Assets</b>	<u>7,813</u>	<u>359,680,523</u>	<u>165,975,582</u>		<u>131,404</u>	<u>525,795,322</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		1,433,243	271,074			1,704,317
Due to primary government		1,006,111	1,188,351			2,194,462
Due to Fort Bend Grand Parkway Toll Road Authority			37,694			37,694
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
<b>Total Liabilities</b>		<u>284,690,008</u>	<u>173,723,802</u>			<u>458,413,810</u>
<b>Net Position (Deficit)</b>						
Interim Net Position	7,813	74,990,515	(7,748,220)		131,404	67,381,512
<b>Total Net Position (Deficit)</b>	<u>\$ 7,813</u>	<u>\$ 74,990,515</u>	<u>\$ (7,748,220)</u>	<u>\$</u>	<u>\$ 131,404</u>	<u>\$ 67,381,512</u>

\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Four Months Ended January 31, 2017*

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
<b>FBC Surface Water Supply Corporation</b>			
Health and welfare	\$	\$	\$
<b>Total FBC Surface Water Supply Corporation</b>			
<b>Fort Bend Toll Road Authority</b>			
Toll road operations	16,005,934	5,303,983	270,000
Principal retirement			
Interest on long-term debt	9,500		
<b>Total Fort Bend Toll Road Authority</b>	<u>16,015,434</u>	<u>5,303,983</u>	<u>270,000</u>
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	5,293,299	4,609,297	
Interest on long-term debt			
<b>Total Grand Parkway Toll Road Operations</b>	<u>5,293,299</u>	<u>4,609,297</u>	
<b>Fort Bend Housing Finance Corporation *</b>			
General administration			
<b>Total Fort Bend Housing Finance Corporation</b>			
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	24,500		
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>24,500</u>		
<b>Total Component Units</b>	<u>\$ 21,333,233</u>	<u>\$ 9,913,280</u>	<u>\$ 270,000</u>

**General Revenues:**

Unrestricted earnings on investments  
Miscellaneous

**Total General Revenues**

Changes in Net Position (Deficit)

**Net Position (Deficit), Beginning**

**Net Position (Deficit) Ending**

\* Unavailable as of issuance of this report.

**Net (Expense) Revenue and Changes in Net Position**

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation *</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$
	(10,431,951)				(10,431,951)
	(9,500)				(9,500)
	(10,441,451)				(10,441,451)
		(684,002)			(684,002)
		(684,002)			(684,002)
				(24,500)	(24,500)
				(24,500)	(24,500)
	(10,441,451)	(684,002)		(24,500)	(11,149,953)
18	275,950	54,455		339	330,762
	2,651	4,247			6,898
18	278,601	58,702		339	337,660
18	(10,162,850)	(625,300)		(24,161)	(10,812,293)
7,795	85,153,365	(7,122,920)		155,565	78,193,805
\$ 7,813	\$ 74,990,515	\$ (7,748,220)	\$	\$ 131,404	\$ 67,381,512



## **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 Four Months Ended January 31, 2017*

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 213,301,442	\$ 213,301,442	\$ 153,152,144	\$ (60,149,298)	71.8%
Fees and fines	29,907,300	29,907,300	7,975,613	(21,931,687)	26.7%
Intergovernmental	6,822,360	6,828,355	2,193,873	(4,634,482)	32.1%
Earnings on investments	901,500	901,500	176,155	(725,345)	19.5%
Miscellaneous	2,715,600	2,715,600	1,105,927	(1,609,673)	40.7%
<b>Total Revenues</b>	<b>253,648,202</b>	<b>253,654,197</b>	<b>164,603,712</b>	<b>(89,050,485)</b>	<b>64.9%</b>
<b>Expenditures</b>					
Current:					
General administration	53,426,240	53,048,232	15,711,182	37,337,049	29.6%
Financial administration	9,946,639	9,957,673	3,219,075	6,738,599	32.3%
Administration of justice	68,816,417	68,926,769	21,049,245	47,877,524	30.5%
Construction and maintenance	3,061,283	3,060,383	778,329	2,282,054	25.4%
Health and welfare	26,783,300	26,402,118	7,249,340	19,152,779	27.5%
Cooperative services	1,109,667	1,112,131	234,195	877,936	21.1%
Public safety	47,269,786	46,438,961	14,746,026	31,692,935	31.8%
Parks and recreation	3,253,069	3,243,094	952,604	2,290,489	29.4%
Libraries and education	16,106,863	16,231,804	4,933,294	11,298,510	30.4%
<b>Capital Outlay</b>	<b>15,705,957</b>	<b>4,712,695</b>	<b>2,054,024</b>	<b>2,658,671</b>	<b>43.6%</b>
<b>Total Expenditures</b>	<b>245,479,221</b>	<b>233,133,860</b>	<b>70,927,314</b>	<b>162,206,546</b>	<b>30.4%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<b>8,168,981</b>	<b>20,520,337</b>	<b>93,676,398</b>	<b>73,156,062</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(15,677,684)	(15,711,228)	(14,218,884)	1,492,344	
<b>Total Other Financing Sources (Uses)</b>	<b>(15,677,684)</b>	<b>(15,711,228)</b>	<b>(14,218,884)</b>	<b>1,492,344</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(7,508,703)</b>	<b>4,809,109</b>	<b>79,457,514</b>	<b>74,648,406</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(1,652,946)		
<b>Fund Balances, Beginning</b>	<b>46,688,474</b>	<b>46,688,474</b>	<b>46,688,474</b>		
<b>Fund Balances, Ending</b>	<b>\$ 39,179,771</b>	<b>\$ 51,497,583</b>	<b>\$ 124,493,043</b>	<b>\$ 74,648,406</b>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

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

**Budgetary Basis**

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

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 164,603,712	\$ 9,594,851	\$ 174,198,563
Expenditures	<u>70,927,314</u>	<u>11,247,796</u>	<u>82,175,110</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	93,676,398	(1,652,946)	92,023,453
Transfers out	<u>(14,218,884)</u>		<u>(14,218,884)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(14,218,884)</u>		<u>(14,218,884)</u>
<b>Net Changes in Fund Balances</b>	79,457,514	(1,652,946)	77,804,569
<b>Fund Balances, Beginning</b>			<u>46,688,474</u>
<b>Fund Balances, Ending</b>			<u><u>\$ 124,493,043</u></u>



## **Other Supplementary Information**



**Combining and Individual Fund  
Statements and Schedules**

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

**Special Revenue Funds**

**FBC Assistance District**

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

**FBC ESD 100 Agreement**

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

**Juvenile Probation**

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

**Road and Bridge**

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

**Drainage District**

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

**Lateral Road**

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

**County Historical Commission**

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

**Utility Assistance**

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

**County Law Library**

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

**Gus George Law Academy**

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

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

**Library Donations**

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

**Probate Court Training**

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

**Juvenile Alert Program**

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

**Juvenile Probation Special**

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

**District Attorney Bad Check Collection Fee**

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

**Gus George Memorial**

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

**District Attorney Special Fun Run**

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

**County Attorney Salary Supplement**

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

**Records Management - County**

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

**VIT Interest**

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

**Elections Contract**

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



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

**Asset Forfeitures**

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

**County Child Abuse Prevention**

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

**Law Enforcement Officers Standards Education Grant**

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

**Juvenile Title IV-E Foster Care**

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

**Child Protective Services**

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

**Community Development Combined Funds**

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

**HOPE 3 Implementation and Program Sales**

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

**Child Support Title IV-D Reimbursement**

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

**Local Law Enforcement Block Grants**

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

**Juvenile Justice Alternative Education**

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

**Juvenile Probation - State Funds**

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

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

**CSCD Pre-trial Bond**

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

**Adult Probation - State Funds**

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

**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**  
*January 31, 2017*

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 18,123,449	\$ 4,131,678	\$ 11,487,546	\$ 15,873,124
Taxes receivable, net				2,433,428
Grants receivable			9,702	
Other receivables			14,959	100,144
<b>Total Assets</b>	<u>\$ 18,123,449</u>	<u>\$ 4,131,678</u>	<u>\$ 11,512,207</u>	<u>\$ 18,406,696</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$ 80,861	\$	\$
Due to other funds			1,228,805	822,113
Deferred revenues				2,433,428
<b>Total Liabilities</b>		<u>80,861</u>	<u>1,228,805</u>	<u>3,255,541</u>
Fund Balances:				
Fund Balance	18,123,449	4,050,817	10,283,402	15,151,155
<b>Total Fund Balances</b>	<u>18,123,449</u>	<u>4,050,817</u>	<u>10,283,402</u>	<u>15,151,155</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 18,123,449</u>	<u>\$ 4,131,678</u>	<u>\$ 11,512,207</u>	<u>\$ 18,406,696</u>

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 14,653,832 1,520,676	\$ 806,329	\$ 4,323	\$ 29,139	\$ 1,191,998	\$ 501,129
				31,185	15,120
<u>\$ 16,174,508</u>	<u>\$ 806,329</u>	<u>\$ 4,323</u>	<u>\$ 29,139</u>	<u>\$ 1,223,183</u>	<u>\$ 516,249</u>
\$ 719,322 1,520,676 2,239,998			\$ 302	\$ 15,868	\$ 1,698
			302	15,868	1,698
13,934,510 13,934,510	806,329 806,329	4,323 4,323	28,837 28,837	1,207,315 1,207,315	514,551 514,551
<u>\$ 16,174,508</u>	<u>\$ 806,329</u>	<u>\$ 4,323</u>	<u>\$ 29,139</u>	<u>\$ 1,223,183</u>	<u>\$ 516,249</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**January 31, 2017**

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 123,233	\$ 93,961	\$ 51,468	\$ 130,138
Taxes receivable, net				
Grants receivable				
Other receivables		760		
<b>Total Assets</b>	<b>\$ 123,233</b>	<b>\$ 94,721</b>	<b>\$ 51,468</b>	<b>\$ 130,138</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	965			
Deferred revenues				
<b>Total Liabilities</b>	<b>965</b>			
Fund Balances:				
Fund Balance	122,268	94,721	51,468	130,138
<b>Total Fund Balances</b>	<b>122,268</b>	<b>94,721</b>	<b>51,468</b>	<b>130,138</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 123,233</b>	<b>\$ 94,721</b>	<b>\$ 51,468</b>	<b>\$ 130,138</b>

**Special Revenue Funds**

<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>
\$ 44,840	\$ 4,712	\$ 17,953	\$ 210,944	\$ 2,437,083	\$ 4,728
149				74,613	
<u>\$ 44,989</u>	<u>\$ 4,712</u>	<u>\$ 17,953</u>	<u>\$ 210,944</u>	<u>\$ 2,511,696</u>	<u>\$ 4,728</u>
\$	\$	\$	\$	\$	\$
			1,069	5,048	
			<u>1,069</u>	<u>5,048</u>	
44,989	4,712	17,953	209,875	2,506,648	4,728
<u>44,989</u>	<u>4,712</u>	<u>17,953</u>	<u>209,875</u>	<u>2,506,648</u>	<u>4,728</u>
<u>\$ 44,989</u>	<u>\$ 4,712</u>	<u>\$ 17,953</u>	<u>\$ 210,944</u>	<u>\$ 2,511,696</u>	<u>\$ 4,728</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**January 31, 2017**

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 900,869	\$ 2,133,615	\$ 14,830	\$ 147,769
Taxes receivable, net				
Grants receivable				
Other receivables			542	
<b>Total Assets</b>	<u>\$ 900,869</u>	<u>\$ 2,133,615</u>	<u>\$ 15,372</u>	<u>\$ 147,769</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	4,778	6,246		
Deferred revenues				
<b>Total Liabilities</b>	<u>4,778</u>	<u>6,246</u>		
Fund Balances:				
Fund Balance	896,091	2,127,369	15,372	147,769
<b>Total Fund Balances</b>	<u>896,091</u>	<u>2,127,369</u>	<u>15,372</u>	<u>147,769</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 900,869</u>	<u>\$ 2,133,615</u>	<u>\$ 15,372</u>	<u>\$ 147,769</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	\$ 99,322	\$ (31,184)	\$ 5,492	\$ 249,070	\$ 79,701
	5,453	30,740			
		394			
<u>\$ 409,347</u>	<u>\$ 104,775</u>	<u>\$ (50)</u>	<u>\$ 5,492</u>	<u>\$ 249,070</u>	<u>\$ 79,701</u>
\$	\$	\$	\$	\$	\$
	352	49,116			19,143
	352	49,116			19,143
409,347	104,423	(49,166)	5,492	249,070	60,558
409,347	104,423	(49,166)	5,492	249,070	60,558
<u>\$ 409,347</u>	<u>\$ 104,775</u>	<u>\$ (50)</u>	<u>\$ 5,492</u>	<u>\$ 249,070</u>	<u>\$ 79,701</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**January 31, 2017**

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 78,402	\$ 346,158	\$ 915,800	\$ 1,612,066
Taxes receivable, net				
Grants receivable				
Other receivables			81,268	187,705
<b>Total Assets</b>	<u>\$ 78,402</u>	<u>\$ 346,158</u>	<u>\$ 997,068</u>	<u>\$ 1,799,771</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	20,367	274,631	34,366	247,508
Deferred revenues				
<b>Total Liabilities</b>	<u>20,367</u>	<u>274,631</u>	<u>34,366</u>	<u>247,508</u>
Fund Balances:				
Fund Balance	58,035	71,527	962,702	1,552,263
<b>Total Fund Balances</b>	<u>58,035</u>	<u>71,527</u>	<u>962,702</u>	<u>1,552,263</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 78,402</u>	<u>\$ 346,158</u>	<u>\$ 997,068</u>	<u>\$ 1,799,771</u>

\* Unavailable as of issuance of this report.

Special Revenue Funds	
East Fort Bend County Development Authority *	Total Non-major Special Revenue Funds
\$	\$ 76,882,864
	3,954,104
	61,015
	491,719
\$	\$ 81,389,702
\$	\$ 80,861
	3,451,697
	3,954,104
	7,486,662
	73,903,040
	73,903,040
\$	\$ 81,389,702

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Four Months Ended January 31, 2017**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 9,359,644
Taxes, sales	897,155			
Fees and fines				1,144,370
Intergovernmental		342,155	72,359	
Earnings on investments	48,204	11,793	27,312	33,186
Miscellaneous			7,227	39,331
<b>Total Revenues</b>	<b>945,359</b>	<b>353,948</b>	<b>106,898</b>	<b>10,576,531</b>
<b>Expenditures</b>				
Current:				
General administration	730,783			
Administration of justice			4,367,571	
Construction and maintenance				5,625,920
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>		80,186	49,536	603,040
<b>Total Expenditures</b>	<b>730,783</b>	<b>80,186</b>	<b>4,417,107</b>	<b>6,228,960</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>214,576</b>	<b>273,762</b>	<b>(4,310,209)</b>	<b>4,347,571</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in			14,218,884	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<b>14,218,884</b>	
Net change in fund balances	214,576	273,762	9,908,675	4,347,571
<b>Fund Balances, Beginning</b>	<b>17,908,873</b>	<b>3,777,055</b>	<b>374,727</b>	<b>10,803,584</b>
<b>Fund Balances, Ending</b>	<b>\$ 18,123,449</b>	<b>\$ 4,050,817</b>	<b>\$ 10,283,402</b>	<b>\$ 15,151,155</b>

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 6,712,866	\$	\$	\$	\$	\$
24,881				116,627	7,410
	62,635				66,978
29,329	1,885	10	78	2,829	1,138
88,779			1,884		
<u>6,855,855</u>	<u>64,520</u>	<u>10</u>	<u>1,962</u>	<u>119,456</u>	<u>75,526</u>
				109,239	
2,286,253			13,382		35,512
<u>97,123</u>	<u></u>	<u></u>	<u>13,382</u>	<u>109,239</u>	<u>35,512</u>
<u>2,383,376</u>	<u></u>	<u></u>	<u>13,382</u>	<u>109,239</u>	<u>35,512</u>
4,472,479	64,520	10	(11,420)	10,217	40,014
4,472,479	64,520	10	(11,420)	10,217	40,014
9,462,031	741,809	4,313	40,257	1,197,098	474,537
<u>\$ 13,934,510</u>	<u>\$ 806,329</u>	<u>\$ 4,323</u>	<u>\$ 28,837</u>	<u>\$ 1,207,315</u>	<u>\$ 514,551</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Four Months Ended January 31, 2017**

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines		2,735		
Intergovernmental				
Earnings on investments	293	220	122	
Miscellaneous	12,613		330	4,423
<b>Total Revenues</b>	<b>12,906</b>	<b>2,955</b>	<b>452</b>	<b>4,423</b>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	10,189			
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>10,189</b>			
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>2,717</b>	<b>2,955</b>	<b>452</b>	<b>4,423</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	2,717	2,955	452	4,423
<b>Fund Balances, Beginning</b>	<b>119,551</b>	<b>91,766</b>	<b>51,016</b>	<b>125,715</b>
<b>Fund Balances, Ending</b>	<b>\$ 122,268</b>	<b>\$ 94,721</b>	<b>\$ 51,468</b>	<b>\$ 130,138</b>

### **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
\$	\$	\$	\$	\$	\$
4,315				310,208	
4,554	11	43	522		2,597
					1,158
8,869	11	43	522	310,208	3,755
10,978			19,933	105,061 4,200	
10,978			19,933	109,261	
(2,109)	11	43	(19,411)	200,947	3,755
(2,109)	11	43	(19,411)	200,947	3,755
47,098	4,701	17,910	229,286	2,305,701	973
\$ 44,989	\$ 4,712	\$ 17,953	\$ 209,875	\$ 2,506,648	\$ 4,728

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Four Months Ended January 31, 2017**

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			1,044	
Intergovernmental		12,643		
Earnings on investments	2,068	4,336		350
Miscellaneous	83,414	460,079		
<b>Total Revenues</b>	<b>85,482</b>	<b>477,058</b>	<b>1,044</b>	<b>350</b>
<b>Expenditures</b>				
Current:				
General administration	40,542			
Administration of justice		26,701		
Construction and maintenance				
Health and welfare				
Public safety		153,581		
Libraries and education				
<b>Capital Outlay</b>		10,500		
<b>Total Expenditures</b>	<b>40,542</b>	<b>190,782</b>		
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<b>44,940</b>	<b>286,276</b>	<b>1,044</b>	<b>350</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	44,940	286,276	1,044	350
<b>Fund Balances, Beginning</b>	<b>851,151</b>	<b>1,841,093</b>	<b>14,328</b>	<b>147,419</b>
<b>Fund Balances, Ending</b>	<b>\$ 896,091</b>	<b>\$ 2,127,369</b>	<b>\$ 15,372</b>	<b>\$ 147,769</b>

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) 259 699	722,389	90 5,402	248,561 636	80,202 167
409,347	949	722,389	5,492	249,197	80,369
				127	
	19,195	771,555			6,751
	19,195	771,555		127	13,060
					19,811
409,347	(18,246)	(49,166)	5,492	249,070	60,558
409,347	(18,246) 122,669	(49,166)	5,492	249,070	60,558
\$ 409,347	\$ 104,423	\$ (49,166)	\$ 5,492	\$ 249,070	\$ 60,558



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Four Months Ended January 31, 2017**

	<b>Special Revenue Funds</b>			
	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			263,484	735,051
Intergovernmental	133,354	972,825		2,501,325
Earnings on investments				7,093
Miscellaneous			8,000	1,874
<b>Total Revenues</b>	<u>133,354</u>	<u>972,825</u>	<u>271,484</u>	<u>3,245,343</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice	75,319	901,298	218,653	1,693,080
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>75,319</u>	<u>901,298</u>	<u>218,653</u>	<u>1,693,080</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	58,035	71,527	52,831	1,552,263
<b>Other Financing Sources (Uses)</b>				
Transfers in				7,279
Transfers (out)				(7,279)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	58,035	71,527	52,831	1,552,263
<b>Fund Balances, Beginning</b>			909,871	
<b>Fund Balances, Ending</b>	<u>\$ 58,035</u>	<u>\$ 71,527</u>	<u>\$ 962,702</u>	<u>\$ 1,552,263</u>

\* Unavailable as of issuance of this report.

<b>Special Revenue Funds</b>	
<b>East Fort Bend County Development Authority *</b>	<b>Total Non-major Special Revenue Funds</b>
	\$ 16,072,510
	897,155
	2,610,125
	5,629,318
	174,571
	715,213
	26,098,892
	876,386
	7,427,099
	7,912,173
	804,132
	195,844
	10,189
	853,445
	18,079,268
	8,019,624
	14,226,163
	(7,279)
	14,218,884
	22,238,508
	51,664,532
	\$ 73,903,040

# **FORT BEND COUNTY, TEXAS**

## **UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

### **IN FUND BALANCES - BUDGET AND ACTUAL**

### **ROAD AND BRIDGE - BUDGETARY BASIS**

*For the Four Months Ended January 31, 2017*

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 13,098,421	\$ 13,098,421	\$ 9,359,644	\$ (3,738,777)	71.5%
Fees and fines	6,235,000	6,235,000	1,144,370	(5,090,630)	18.4%
Intergovernmental	300,000	300,000		(300,000)	0.0%
Earnings on investments	50,000	50,000	33,186	(16,814)	66.4%
Miscellaneous	310,000	310,000	39,331	(270,669)	12.7%
<b>Total Revenues</b>	<b>19,993,421</b>	<b>19,993,421</b>	<b>10,576,530</b>	<b>(9,416,891)</b>	<b>52.9%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	23,699,864	23,687,526	5,625,921	18,061,605	23.8%
<b>Capital Outlay</b>	<b>1,006,677</b>	<b>1,006,677</b>	<b>573,782</b>	<b>432,896</b>	<b>57.0%</b>
<b>Total Expenditures</b>	<b>24,706,541</b>	<b>24,694,203</b>	<b>6,199,702</b>	<b>18,494,500</b>	<b>25.1%</b>
<b>Net change in fund balances- budgetary basis</b>	<b>(4,713,120)</b>	<b>(4,700,782)</b>	<b>4,376,828</b>	<b>9,077,610</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(29,258)</b>		
<b>Fund balances, Beginning</b>	<b>10,803,584</b>	<b>10,803,584</b>	<b>10,803,584</b>		
<b>Fund balances, Ending</b>	<b>\$ 6,090,464</b>	<b>\$ 6,102,802</b>	<b>\$ 15,151,154</b>	<b>\$ 9,077,610</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 10,576,530	\$	\$ 10,576,530
Expenditures	6,199,702	29,258	6,228,960
<b>Net Changes in Fund Balances</b>	<b>4,376,828</b>	<b>(29,258)</b>	<b>4,347,570</b>
<b>Fund balances, Beginning</b>			<b>10,803,584</b>
<b>Fund balances, Ending</b>			<b>\$ 15,151,154</b>

# **FORT BEND COUNTY, TEXAS**

## **UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

### **IN FUND BALANCES - BUDGET AND ACTUAL**

#### **DRAINAGE DISTRICT - BUDGETARY BASIS**

*For the Four Months Ended January 31, 2017*

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 9,428,642	\$ 9,428,642	\$ 6,712,866	\$ (2,715,776)	71.2%
Fees and fines	100,000	100,000	24,881	(75,119)	24.9%
Earnings on investments	50,000	50,000	29,329	(20,671)	58.7%
Miscellaneous	85,000	85,000	88,779	3,779	104.4%
<b>Total Revenues</b>	<u>9,663,642</u>	<u>9,663,642</u>	<u>6,855,855</u>	<u>(2,807,787)</u>	<u>70.9%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,767,816	8,767,816	2,269,237	6,498,579	25.9%
<b>Capital Outlay</b>	<u>1,041,000</u>	<u>1,041,000</u>	<u>60,350</u>	<u>980,650</u>	<u>5.8%</u>
<b>Total Expenditures</b>	<u>9,808,816</u>	<u>9,808,816</u>	<u>2,329,587</u>	<u>7,479,229</u>	<u>23.7%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(145,174)</u>	<u>(145,174)</u>	<u>4,526,268</u>	<u>4,671,442</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	<u>(1,255,000)</u>	<u>(1,255,000)</u>		<u>1,255,000</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>(1,255,000)</u>	<u>(1,255,000)</u>		<u>1,255,000</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>(1,400,174)</u>	<u>(1,400,174)</u>	<u>4,526,268</u>	<u>5,926,442</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<u>(53,790)</u>		
<b>Fund balances, Beginning</b>	<u>9,462,031</u>	<u>9,462,031</u>	<u>9,462,031</u>		
<b>Fund balances, Ending</b>	<u>\$ 8,061,857</u>	<u>\$ 8,061,857</u>	<u>\$ 13,934,509</u>	<u>\$ 5,926,442</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 6,855,855	\$	\$ 6,855,855
Expenditures	<u>2,329,587</u>	<u>53,790</u>	<u>2,383,377</u>
<b>Net Changes in Fund Balances</b>	<u>4,526,268</u>	<u>(53,790)</u>	<u>4,472,478</u>
<b>Fund balances, Beginning</b>			<u>9,462,031</u>
<b>Fund balances, Ending</b>			<u>\$ 13,934,509</u>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES****IN FUND BALANCES - BUDGET AND ACTUAL****DEBT SERVICE - BUDGETARY BASIS***For the Four Months Ended January 31, 2017*

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 44,948,638	\$ 44,948,638	\$ 32,332,123	\$ (12,616,515)	71.9%
Intergovernmental			240,769	240,769	
Earnings on investments	30,000	30,000	21,975	(8,025)	73.2%
<b>Total Revenues</b>	<u>44,978,638</u>	<u>44,978,638</u>	<u>32,594,867</u>	<u>(12,383,771)</u>	<u>72.5%</u>
<b>Expenditures</b>					
Current:					
Principal	21,920,000	21,920,000		21,920,000	0.0%
Interest and fiscal charges	18,850,363	18,850,363	1,000	18,849,363	0.0%
<b>Total Expenditures</b>	<u>40,770,363</u>	<u>40,770,363</u>	<u>1,000</u>	<u>40,769,363</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,208,275</u>	<u>4,208,275</u>	<u>32,593,867</u>	<u>28,385,592</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>4,208,275</u>	<u>4,208,275</u>	<u>32,593,867</u>	<u>28,385,592</u>	
<b>Fund balances, Beginning</b>	<u>1,086,398</u>	<u>1,086,398</u>	<u>1,086,398</u>		
<b>Fund balances, Ending</b>	<u>\$ 5,294,673</u>	<u>\$ 5,294,673</u>	<u>\$ 33,680,265</u>	<u>\$ 28,385,592</u>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
**January 31, 2017**

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 7,024,463	\$ 5,219,824	\$ 12,244,287
Due from other funds	1,826,633	284,022	2,110,655
Total Current Assets	8,851,096	5,503,846	14,354,942
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	633,384		633,384
Total Capital Assets	633,384		633,384
<b>Total Assets</b>	<b>9,484,480</b>	<b>5,503,846</b>	<b>14,988,326</b>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	2,927,179	3,551,727	6,478,906
Due to other funds	43,323	10,697	54,020
Total Current Liabilities	2,970,502	3,562,424	6,532,926
<b>Total Liabilities</b>	<b>2,970,502</b>	<b>3,562,424</b>	<b>6,532,926</b>
<b>Net Position</b>			
Interim Net Position	6,513,978	1,941,422	8,455,400
<b>Total Net Position</b>	<b>\$ 6,513,978</b>	<b>\$ 1,941,422</b>	<b>\$ 8,455,400</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
*For the Four Months Ended January 31, 2017*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 13,899,023	\$ 1,924,220	\$ 15,823,243
<b>Total Operating Revenues</b>	<u>13,899,023</u>	<u>1,924,220</u>	<u>15,823,243</u>
<b>Operating Expenses</b>			
Current operations - general administration	463,086	202,541	665,627
Benefits provided	<u>11,355,528</u>	<u>318,219</u>	<u>11,673,747</u>
<b>Total Operating Expenses</b>	<u>11,818,614</u>	<u>520,760</u>	<u>12,339,374</u>
<b>Operating Income (Loss)</b>	2,080,409	1,403,460	3,483,869
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>5,457</u>		<u>5,457</u>
<b>Total Non-Operating Revenues</b>	<u>5,457</u>		<u>5,457</u>
Change in Net Position	2,085,866	1,403,460	3,489,326
<b>Net Position -Beginning</b>	<u>4,428,112</u>	<u>537,962</u>	<u>4,966,074</u>
<b>Net Position -Ending</b>	<u>\$ 6,513,978</u>	<u>\$ 1,941,422</u>	<u>\$ 8,455,400</u>

**UNAUDITED COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Four Months Ended January 31, 2017*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 12,245,855	\$ 1,242,462	\$ 13,488,317
Payment of benefits	(11,355,528)	(318,219)	(11,673,747)
Payment of general administration expenses	(449,338)	(202,541)	(651,879)
Net Cash Provided (Used) by Operating Activities	<u>440,989</u>	<u>721,702</u>	<u>1,162,691</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	<u>5,457</u>		<u>5,457</u>
Net Cash Provided by Investing Activities	<u>5,457</u>		<u>5,457</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	446,446	721,702	1,168,148
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>6,578,017</u>	<u>4,498,122</u>	<u>11,076,139</u>
<b>Cash and Cash Equivalents, Ending of Period</b>	<u>\$ 7,024,463</u>	<u>\$ 5,219,824</u>	<u>\$ 12,244,287</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 2,080,409	\$ 1,403,460	\$ 3,483,869
Adjustments to operations:			
Depreciation	13,748		13,748
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	291,469	10,229	301,698
(Increase) Decrease in due from other funds	(1,944,637)	(691,987)	(2,636,624)
<b>Total adjustments</b>	<u>(1,639,420)</u>	<u>(681,758)</u>	<u>(2,321,178)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 440,989</u>	<u>\$ 721,702</u>	<u>\$ 1,162,691</u>





## STATISTICAL SECTION

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

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

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

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

	Fiscal Year			
	2008	2009	2010	2011
<b>Governmental activities</b>				
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				
<b>Total governmental activities net position</b>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>
<b>Primary Government:</b>				
<b>Total primary government net position</b>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>

Fiscal Year					
2012	2013	2014	2015	2016	Four Months Ended 1/31/17
\$ 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)	
					1,336,886,381
<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>\$ 1,336,886,381</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>\$ 1,336,886,381</u>

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

	Fiscal Year			
	2008	2009	2010	2011
<b>Expenses</b>				
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				
<b>Total governmental activities expenses</b>	<b>\$ 251,861,583</b>	<b>\$ 287,855,311</b>	<b>\$ 288,004,479</b>	<b>\$ 301,581,135</b>
<b>Program Revenues</b>				
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		
Cooperative services				
Public safety				
Park and recreation				
Libraries and education		1,917,000		
Interest on long-term debt				
<b>Total governmental activities</b>				

Fiscal Year					Four Months
2012	2013	2014	2015	2016	Ended 1/31/17
\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 17,607,941
8,344,714	8,849,251	9,809,215	9,923,190	10,668,228	3,331,800
88,819,892	94,210,925	96,510,853	97,317,659	106,035,587	31,046,708
46,468,925	50,078,091	57,430,317	80,574,657	78,151,431	11,892,642
30,677,345	34,630,163	34,976,018	36,721,273	43,153,506	11,289,410
1,118,341	1,067,104	1,152,222	1,150,926	1,215,874	260,056
54,954,201	55,866,404	58,412,120	63,537,941	64,704,958	19,718,444
2,578,555	2,069,935	3,379,366	4,133,419	4,545,562	1,333,429
15,708,114	16,156,200	17,170,818	17,638,589	18,446,773	5,489,517
15,037,346	15,536,759	14,836,824	14,108,075	14,960,865	1,000
					9,595,444
					(3,483,869)
<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>\$ 108,082,522</u>
\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 2,763,968
4,695,710	5,762,439	6,497,643	7,541,956	8,143,353	655,966
7,522,930	8,918,247	8,400,556	8,485,619	8,700,278	2,934,434
7,466,798	7,562,523	6,759,102	7,078,136	7,121,643	956,743
6,138,679	7,047,993	7,371,859	7,762,002	10,263,992	2,834,650
5,642,978	6,140,083	7,125,686	7,721,948	8,733,631	3,121,897
183,406	175,619	193,631	188,437	158,626	287,394
269,015	279,570	276,634	280,973	288,193	380,574
4,167,626	3,597,784	3,626,019	3,849,997	4,380,173	2,435,962
6,821,433	8,311,676	10,213,349	10,292,737	10,823,506	6,280,231
949,663	293,411	372,129	1,713,376	390,265	71,191
10,899,781	16,191,142	14,782,021	16,106,462	18,361,326	2,527,636
	1,000	200	350	21,586	
6,252,054	4,758,606	3,932,646	4,427,337	3,994,478	979,503
104,002	86,260	100,286	346,283	98,583	
438,841	64,483	69,806	104,658	46,068	18,608
	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
					15,327
	10,965	357,373	64,000	28,000	
				1,403,990	
					240,769

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

	Fiscal Year			
	2008	2009	2010	2011
<b>Net (Expense)/Revenue</b>				
Governmental Activities	\$ (161,765,106)	\$ (154,841,871)	\$ (199,176,192)	\$ (203,194,545)
<b>Total primary government net (expense)/revenue</b>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>
<b>General Revenues and Other Changes in Net Position</b>				
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
<b>Total governmental activities</b>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>205,700,181</u>
<b>Total primary government</b>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>	<u>\$ 205,700,181</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ 21,636,204	\$ 44,191,304	\$ 7,819,208	\$ 2,505,636
<b>Total primary government</b>	<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	Four Months Ended 1/31/17
<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>\$ (81,568,469)</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>\$ (81,568,469)</u></u>
\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 201,556,778
1,099,103	2,956,560	4,214,553	5,789,362	6,958,956	897,155
2,584,776	963,652	880,712	904,359	1,761,994	728,739
<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>3,258,110</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>206,440,782</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>\$ 206,440,782</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>\$ 124,872,313</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>\$ 124,872,313</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
<b>General Fund</b>				
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				
<b>Total General Fund</b>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>
<b>All Other Governmental Funds</b>				
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				
<b>Total All Other Governmental Funds</b>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>

Fiscal Year					Four Months Ended 1/31/17
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	
					124,493,043
<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>\$ 124,493,043</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)	
					191,400,215
<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>\$ 191,400,215</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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>243,359,126</b>	<b>272,965,912</b>	<b>273,936,675</b>	<b>281,183,309</b>
<b>Expenditures</b>				
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
<b>Capital Outlay</b>	<b>78,040,663</b>	<b>102,627,536</b>	<b>99,931,347</b>	<b>88,927,796</b>
<b>Debt Service:</b>				
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
<b>Total Expenditures</b>	<b>304,984,604</b>	<b>350,110,928</b>	<b>342,679,386</b>	<b>349,856,478</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(61,625,478)</b>	<b>(77,145,016)</b>	<b>(68,742,711)</b>	<b>(68,673,169)</b>
<b>Other Financing Sources (Uses)</b>				
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)
<b>Total Other Financing Sources (Uses)</b>		<b>124,869,150</b>	<b>(1,649,853)</b>	<b>229,853</b>
<b>Net Change in Fund Balances</b>	<b>\$ (61,625,478)</b>	<b>\$ 47,724,134</b>	<b>\$ (70,392,564)</b>	<b>\$ (68,443,316)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>9.03%</b>	<b>8.26%</b>	<b>10.07%</b>	<b>10.78%</b>

Fiscal Year					
2012	2013	2014	2015	2016	Four Months Ended 1/31/17
\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 201,556,777
1,099,103	2,956,559	4,214,553	5,789,362	6,958,956	897,155
39,598,440	44,177,263	45,106,533	47,803,283	50,231,963	13,412,100
29,377,233	42,565,592	36,899,095	39,904,787	39,673,097	12,542,488
2,451,577	930,273	848,534	878,980	1,750,631	723,284
7,175,498	5,988,682	8,243,270	7,545,715	7,913,682	4,040,745
<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>233,172,549</u>
35,704,861	35,700,575	41,478,910	44,698,720	56,093,978	17,634,079
7,221,313	7,180,608	7,891,034	8,369,921	9,063,587	3,231,195
75,286,042	75,903,798	77,242,153	81,411,531	89,715,917	29,380,420
28,214,027	27,403,230	35,374,943	59,785,401	43,275,592	8,699,896
27,835,260	30,447,359	30,267,231	32,436,431	38,314,627	10,661,533
960,392	883,324	944,039	973,026	1,050,282	234,195
45,463,593	44,916,198	46,688,895	53,652,220	54,393,589	18,657,675
1,957,044	1,979,888	2,411,558	3,051,927	3,307,538	1,000,559
13,012,700	13,034,164	13,613,875	14,460,419	15,215,877	4,943,483
44,845,672	57,508,193	40,964,586	28,911,628	61,611,363	15,565,875
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	1,000
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>110,009,910</u>
(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	123,162,639
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	3,808,978
		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>3,808,978</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>\$ 126,971,617</u>
10.89%	12.00%	11.15%	9.40%	9.83%	0.00%