



**MONTHLY FINANCIAL REPORT**  
**For Seven Months Ended April 30, 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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January 31, 2018

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

Gentlemen:

The Monthly Unaudited Financial Report for the seven months ending April 30, 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,



Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITION**  
*April 30, 2017*

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 290,346,614	\$ 64,643,740
Investments	22,047,766	50,438,942
Receivables:		
Taxes, net	10,798,106	
Grants	3,671,875	
Fees and fines	27,703,056	
Other	6,605,049	
Prepaid items	4,440	
Deferred charges - debt refunding	9,171,473	9,630,508
Deferred outflows - pension activities	54,975,197	
Due from component units	1,944,072	
Capital assets, not being depreciated	468,230,614	
Capital assets, net of accumulated depreciation	1,261,577,371	379,949,412
<b>Total Assets</b>	<b>2,157,075,633</b>	<b>504,662,602</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	14,013,372	
Retainage payable	1,403,497	1,786,972
Accrued interest payable	1,605,345	1,579,856
Unearned revenues	8,161,032	
Due to primary government		1,944,072
Due to other governments	110,499	
Long-term liabilities due within one-year	23,218,933	5,390,000
Long-term liabilities due in more than one-year	771,090,953	442,117,481
<b>Total Liabilities</b>	<b>819,603,631</b>	<b>452,818,381</b>
<b>Net Position (Deficit)</b>		
Interim Net Position	1,337,472,001	51,844,221
<b>Total Net Position</b>	<b>\$1,337,472,001</b>	<b>\$ 51,844,221</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Seven Months Ended April 30, 2017*

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 36,449,445	\$ 4,930,771	\$ 3,299,254	\$
Financial administration	5,593,859	1,687,209		
Administration of justice	54,431,210	5,444,700	8,608,799	
Construction and maintenance	21,375,672	2,780,391	1,253,939	297,550
Health and welfare	21,845,432	4,837,068	5,486,241	
Cooperative services	600,385			15,327
Public safety	33,216,051	5,488,729	1,960,154	
Park and recreation	2,732,200	340,476		
Libraries and education	9,807,835	447,826	45,445	
Capital outlay, interim financial activity	23,714,747			
Internal Service Fund, interim activity	(4,893,535)			
Interest on long-term debt	9,706,758			271,484
<b>Total Primary Government</b>	<u>\$ 214,580,059</u>	<u>\$ 25,957,170</u>	<u>\$ 20,653,832</u>	<u>\$ 584,361</u>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	36,538,900	12,125,260		270,000
FB Grand Parkway Toll Road Operations	12,899,073	10,119,593		
FB Housing Finance Corp. *				
FBC Industrial Development Corporation	31,482			
<b>Total Component Units</b>	<u>\$ 49,469,455</u>	<u>\$ 22,244,853</u>	<u>\$</u>	<u>\$ 270,000</u>

**General revenues:**

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

**Total General Revenues**

Changes in Net Position

**Net Position, Beginning**

**Net Position, Ending**

\* Unavailable as of issuance of this report.

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

<b>Primary Government</b>	<b>Component Units</b>
<b>Governmental Activities</b>	
\$ (28,219,420)	\$
(3,906,650)	
(40,377,711)	
(17,043,792)	
(11,522,123)	
(585,058)	
(25,767,168)	
(2,391,724)	
(9,314,564)	
(23,714,747)	
4,893,535	
(9,435,274)	
<u>(167,384,696)</u>	
	(24,143,640)
	(2,779,480)
	<u>(31,482)</u>
	<u>(26,954,602)</u>
283,833,773	
2,732,444	
1,793,889	576,082
4,482,523	28,936
<u>292,842,629</u>	<u>605,018</u>
125,457,933	(26,349,584)
1,212,014,068	78,193,805
<u>\$1,337,472,001</u>	<u>\$ 51,844,221</u>

**FORT BEND COUNTY, TEXAS**

**UNAUDITED BALANCE SHEET**

**GOVERNMENTAL FUNDS**

April 30, 2017

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 128,762,228	\$ 15,892,230	\$56,548,531	\$ 77,086,876	\$ 278,289,865
Investments			22,047,766		22,047,766
Taxes receivable, net	8,443,850	1,076,411		1,277,845	10,798,106
Grants receivable	3,489,796			182,080	3,671,876
Fines and fees receivable	27,703,056				27,703,056
Other receivables	2,844,384	3,492,494	1,467	432,896	6,771,241
Due from other funds	4,136,335			860	4,137,195
Due from component units	1,944,072				1,944,072
Prepaid items	4,440				4,440
<b>Total Assets</b>	<u>\$ 177,328,161</u>	<u>\$ 20,461,135</u>	<u>\$78,597,764</u>	<u>\$ 78,980,557</u>	<u>\$ 355,367,617</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 7,534,466	\$	\$	\$	\$ 7,534,466
Retainage payable	168,854		1,153,782	80,861	1,403,497
Due to other funds			4,189,209	3,615,699	7,804,908
Due to other governments	276,692				276,692
Deferred revenue	36,176,104	4,568,906		1,277,845	42,022,855
<b>Total Liabilities</b>	<u>44,156,116</u>	<u>4,568,906</u>	<u>5,342,991</u>	<u>4,974,405</u>	<u>59,042,418</u>
Fund Balances:					
Interim Fund Balance	133,172,045	15,892,229	73,254,773	74,006,152	296,325,199
<b>Total Fund Balances</b>	<u>133,172,045</u>	<u>15,892,229</u>	<u>73,254,773</u>	<u>74,006,152</u>	<u>296,325,199</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 177,328,161</u>	<u>\$ 20,461,135</u>	<u>\$78,597,764</u>	<u>\$ 78,980,557</u>	<u>\$ 355,367,617</u>

**FORT BEND COUNTY, TEXAS**

**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

*For the Seven Months Ended April 30, 2017*

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Non-major Special Revenue Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>					
Taxes - Property	\$ 215,704,613	\$ 45,537,643	\$	\$ 22,591,516	\$ 283,833,772
Taxes - Sales				2,732,444	2,732,444
Fees and fines	19,724,892			5,708,754	25,433,646
Intergovernmental	11,407,216	271,484	972,895	8,427,627	21,079,222
Earnings on investments	890,899	72,495	451,617	369,341	1,784,352
Miscellaneous	4,300,023			1,131,606	5,431,629
<b>Total Revenues</b>	<u>252,027,643</u>	<u>45,881,622</u>	<u>1,424,512</u>	<u>40,961,288</u>	<u>340,295,065</u>
<b>Expenditures</b>					
Current:					
General administration	34,843,845		392,897	1,269,194	36,505,936
Financial administration	5,418,174				5,418,174
Administration of justice	38,623,448			12,892,489	51,515,937
Construction and maintenance	1,414,381		10,638	14,378,820	15,803,839
Health and welfare	19,180,412			1,550,233	20,730,645
Cooperative services	555,553				555,553
Public safety	31,044,500			329,519	31,374,019
Parks and recreation	2,150,095		8,450		2,158,545
Libraries and education	8,833,153			23,332	8,856,485
<b>Capital Outlay</b>	9,261,627		20,998,003	2,394,965	32,654,595
<b>Debt Service:</b>					
Interest and fiscal charges		9,655,791			9,655,791
<b>Total Expenditures</b>	<u>151,325,188</u>	<u>31,075,791</u>	<u>21,460,954</u>	<u>32,838,552</u>	<u>236,700,485</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>100,702,455</u>	<u>14,805,831</u>	<u>(20,036,442)</u>	<u>8,122,736</u>	<u>103,594,580</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in				14,285,262	14,285,262
Transfers (out)	(14,218,884)			(66,378)	(14,285,262)
Bonds issued			3,808,978		3,808,978
<b>Total Other Financing Sources (Uses)</b>	<u>(14,218,884)</u>		<u>3,808,978</u>	<u>14,218,884</u>	<u>3,808,978</u>
Net Change in Fund Balances	86,483,571	14,805,831	(16,227,464)	22,341,620	107,403,558
<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>\$ 133,172,045</u>	<u>\$ 15,892,229</u>	<u>\$ 73,254,773</u>	<u>\$ 74,006,152</u>	<u>\$ 296,325,199</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITIONS**  
**PROPRIETARY FUNDS**  
*April 30, 2017*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 12,056,751
Due from other funds	3,670,535
Total Current Assets	<u>15,727,286</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>624,327</u>
Total Capital Assets	<u>624,327</u>
<b>Total Assets</b>	<u>16,351,613</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	6,478,906
Due to other funds	2,822
Total Current Liabilities	<u>6,481,728</u>
<b>Total Liabilities</b>	<u>6,481,728</u>
<b>Net Position</b>	
Interim Net Position	<u>9,869,885</u>
<b>Total Net Position</b>	<u>\$ 9,869,885</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
*For the Seven Months Ended April 30, 2017*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 28,714,588
<b>Total Operating Revenues</b>	<u>28,714,588</u>
<b>Operating Expenses</b>	
Current operations - general administration	1,141,756
Benefits provided	22,679,296
<b>Total Operating Expenses</b>	<u>23,821,052</u>
<b>Operating Income (Loss)</b>	4,893,536
<b>Non-Operating Revenues</b>	
Earnings on investments	10,275
<b>Total Non-Operating Revenues</b>	<u>10,275</u>
Change in Net Position	4,903,811
<b>Net Position -Beginning</b>	<u>4,966,074</u>
<b>Net Position -Ending</b>	<u>\$ 9,869,885</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Seven Months Ended April 30, 2017*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 24,768,584
Payment of benefits	(22,679,296)
Payment of general administration expenses	(1,118,951)
Net Cash Provided (Used) by Operating Activities	<u>970,337</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	10,275
Net Cash Provided by Investing Activities	<u>10,275</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	980,612
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>11,076,139</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 12,056,751</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ 4,893,536
Adjustments to operations:	
Depreciation	22,805
Change in assets and liabilities:	
(Increase) Decrease in other receivables	301,698
(Increase) Decrease in due from other funds	(4,247,702)
<b>Total adjustments</b>	<u>(3,923,199)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 970,337</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS**  
*April 30, 2017*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 41,763,593
Investments	1,002,295
Miscellaneous receivables	166,193
<b>Total Assets</b>	<b>\$ 42,932,081</b>
<b>Liabilities</b>	
Due to other governments	\$ 42,932,081
<b>Total Liabilities</b>	<b>\$ 42,932,081</b>



**FORT BEND COUNTY, TEXAS**

*UNAUDITED STATEMENT OF NET POSITION (DEFICIT)*

*COMPONENT UNITS*

*April 30, 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	\$ 7,831	\$ 51,261,791	\$ 13,249,415	\$	\$ 124,703	\$ 64,643,740
Investments		43,259,800	7,179,142			50,438,942
Deferred charges - debt refunding		9,630,508				9,630,508
Capital assets, net		236,546,550	143,402,862			379,949,412
<b>Total Assets</b>	<u>7,831</u>	<u>340,698,649</u>	<u>163,831,419</u>		<u>124,703</u>	<u>504,662,602</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		1,508,246	278,726			1,786,972
Due to primary government		817,480	1,126,592			1,944,072
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		270,489,148	171,628,333			442,117,481
<b>Total Liabilities</b>		<u>279,186,380</u>	<u>173,632,001</u>			<u>452,818,381</u>
<b>Net Position (Deficit)</b>						
Interim Net Position	7,831	61,512,269	(9,800,582)		124,703	51,844,221
<b>Total Net Position (Deficit)</b>	<u>\$ 7,831</u>	<u>\$ 61,512,269</u>	<u>\$ (9,800,582)</u>	<u>\$</u>	<u>\$ 124,703</u>	<u>\$ 51,844,221</u>

\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Seven Months Ended April 30, 2017*

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>	
		<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>
<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	30,634,862	12,125,260	270,000
Interest on long-term debt	5,904,038		
<b>Total Fort Bend Toll Road Authority</b>	<u>36,538,900</u>	<u>12,125,260</u>	<u>270,000</u>
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	9,308,973	10,119,593	
Interest on long-term debt	3,590,100		
<b>Total Grand Parkway Toll Road Operations</b>	<u>12,899,073</u>	<u>10,119,593</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	31,482		
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>31,482</u>	_____	_____
<b>Total Component Units</b>	<u>\$ 49,469,455</u>	<u>\$ 22,244,853</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>
\$	\$	\$	\$	\$	\$
	(18,239,602)				(18,239,602)
	(5,904,038)				(5,904,038)
	(24,143,640)				(24,143,640)
		810,620			810,620
		(3,590,100)			(3,590,100)
		(2,779,480)			(2,779,480)
				(31,482)	(31,482)
				(31,482)	(31,482)
	(24,143,640)	(2,779,480)		(31,482)	(26,954,602)
36	481,092	94,334		620	576,082
	21,452	7,484			28,936
36	502,544	101,818		620	605,018
36	(23,641,096)	(2,677,662)		(30,862)	(26,349,584)
7,795	85,153,365	(7,122,920)		155,565	78,193,805
\$ 7,831	\$ 61,512,269	\$ (9,800,582)	\$	\$ 124,703	\$ 51,844,221



**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 Seven Months Ended April 30, 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	\$ 215,704,613	\$ 2,403,171	101.1%
Fees and fines	29,907,300	29,907,300	14,548,134	(15,359,166)	48.6%
Intergovernmental	6,822,360	6,828,355	3,147,368	(3,680,987)	46.1%
Earnings on investments	901,500	901,500	791,473	(110,027)	87.8%
Miscellaneous	2,715,600	2,718,903	1,727,656	(991,247)	63.5%
<b>Total Revenues</b>	<b>253,648,202</b>	<b>253,657,500</b>	<b>235,919,245</b>	<b>(17,738,255)</b>	<b>93.0%</b>
<b>Expenditures</b>					
Current:					
General administration	53,426,240	53,820,500	31,960,428	21,860,072	59.4%
Financial administration	9,946,639	9,509,372	5,394,869	4,114,503	56.7%
Administration of justice	68,816,417	68,725,348	37,038,129	31,687,219	53.9%
Construction and maintenance	3,061,283	3,060,383	1,414,381	1,646,001	46.2%
Health and welfare	26,783,300	26,845,995	12,925,619	13,920,377	48.1%
Cooperative services	1,109,667	1,111,318	555,553	555,765	50.0%
Public safety	47,269,786	45,861,050	24,707,815	21,153,235	53.9%
Parks and recreation	3,253,069	3,232,174	1,651,497	1,580,677	51.1%
Libraries and education	16,106,863	16,257,628	8,833,153	7,424,475	54.3%
<b>Capital Outlay</b>	<b>15,705,957</b>	<b>4,581,935</b>	<b>3,585,016</b>	<b>996,919</b>	<b>78.2%</b>
<b>Total Expenditures</b>	<b>245,479,221</b>	<b>233,005,703</b>	<b>128,066,461</b>	<b>104,939,242</b>	<b>55.0%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,168,981	20,651,797	107,852,784	87,200,987	
<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>4,940,569</b>	<b>93,633,900</b>	<b>88,693,331</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(7,150,329)		
<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>\$ 51,629,043</b>	<b>\$ 133,172,045</b>	<b>\$ 88,693,331</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>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>General Fund</b>			
Revenues	\$ 235,919,245	\$ 16,108,398	\$ 252,027,643
Expenditures	<u>128,066,461</u>	<u>23,258,727</u>	<u>151,325,188</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	107,852,784	(7,150,329)	100,702,455
Transfers out	<u>(14,218,884)</u>	<u>                    </u>	<u>(14,218,884)</u>
<b>Total Other Financing Sources (Uses)</b>	(14,218,884)	<u>                    </u>	(14,218,884)
<b>Net Changes in Fund Balances</b>	93,633,900	(7,150,329)	86,483,571
<b>Fund Balances, Beginning</b>			<u>46,688,474</u>
<b>Fund Balances, Ending</b>			<u><u>\$ 133,172,045</u></u>



**Other Supplementary Information**



**Combining and Individual Fund  
Statements and Schedules**

## **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.

**Fort Bend County Historical Commission**

This fund is used to account for the operating activity of the Fort Bend County Historical Commission. This includes Fund 207.

**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**  
*April 30, 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	\$ 19,785,642	\$ 4,432,947	\$ 8,463,814	\$ 16,623,867
Taxes receivable, net				875,105
Grants receivable			21,002	
Other receivables			17,407	77,752
Due from other funds				
<b>Total Assets</b>	<b>\$ 19,785,642</b>	<b>\$ 4,432,947</b>	<b>\$ 8,502,223</b>	<b>\$ 17,576,724</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$ 80,861	\$	\$
Due to other funds	1,433		1,342,968	995,406
Deferred revenues				875,105
<b>Total Liabilities</b>	<b>1,433</b>	<b>80,861</b>	<b>1,342,968</b>	<b>1,870,511</b>
Fund Balances:				
Interim Fund Balance	19,784,209	4,352,086	7,159,255	15,706,213
<b>Total Fund Balances</b>	<b>19,784,209</b>	<b>4,352,086</b>	<b>7,159,255</b>	<b>15,706,213</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 19,785,642</b>	<b>\$ 4,432,947</b>	<b>\$ 8,502,223</b>	<b>\$ 17,576,724</b>

**Special Revenue Funds**

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 15,356,067 402,740	\$ 808,104	\$ 4,333	\$ 87,789	\$ 1,200,489	\$ 477,695
				28,939	15,120
<u>\$ 15,758,807</u>	<u>\$ 808,104</u>	<u>\$ 4,333</u>	<u>\$ 87,789</u>	<u>\$ 1,229,428</u>	<u>\$ 492,815</u>
\$ 947,952 402,740 1,350,692	\$	\$	\$	\$ 15,798 15,798	\$ 1,120 1,120
<u>14,408,115</u> <u>14,408,115</u>	<u>808,104</u> <u>808,104</u>	<u>4,333</u> <u>4,333</u>	<u>87,789</u> <u>87,789</u>	<u>1,213,630</u> <u>1,213,630</u>	<u>491,695</u> <u>491,695</u>
<u>\$ 15,758,807</u>	<u>\$ 808,104</u>	<u>\$ 4,333</u>	<u>\$ 87,789</u>	<u>\$ 1,229,428</u>	<u>\$ 492,815</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**April 30, 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	\$ 136,812	\$ 96,514	\$ 51,746	\$ 134,011
Taxes receivable, net				
Grants receivable				
Other receivables		785		
Due from other funds				
<b>Total Assets</b>	<u>\$ 136,812</u>	<u>\$ 97,299</u>	<u>\$ 51,746</u>	<u>\$ 134,011</u>
<b>Total Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Retainage payable	\$	\$	\$	\$
Due to other funds	562			
Deferred revenues				
<b>Total Liabilities</b>	<u>562</u>			
<b>Fund Balances:</b>				
Interim Fund Balance	<u>136,250</u>	<u>97,299</u>	<u>51,746</u>	<u>134,011</u>
<b>Total Fund Balances</b>	<u>136,250</u>	<u>97,299</u>	<u>51,746</u>	<u>134,011</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 136,812</u>	<u>\$ 97,299</u>	<u>\$ 51,746</u>	<u>\$ 134,011</u>

**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>
\$ 45,304	\$ 4,722	\$ 17,992	\$ 195,219	\$ 2,548,628	\$ 15,230
264				72,261	
<u>\$ 45,568</u>	<u>\$ 4,722</u>	<u>\$ 17,992</u>	<u>\$ 195,887</u>	<u>\$ 2,620,889</u>	<u>\$ 15,230</u>
\$ 170					
<u>170</u>					
<u>45,398</u>	<u>4,722</u>	<u>17,992</u>	<u>195,887</u>	<u>2,620,889</u>	<u>15,230</u>
<u>45,398</u>	<u>4,722</u>	<u>17,992</u>	<u>195,887</u>	<u>2,620,889</u>	<u>15,230</u>
<u>\$ 45,568</u>	<u>\$ 4,722</u>	<u>\$ 17,992</u>	<u>\$ 195,887</u>	<u>\$ 2,620,889</u>	<u>\$ 15,230</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**April 30, 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	\$ 857,752	\$ 2,152,007	\$ 15,749	\$ 178,924
Taxes receivable, net				
Grants receivable				
Other receivables			7	
Due from other funds				
<b>Total Assets</b>	<u>\$ 857,752</u>	<u>\$ 2,152,007</u>	<u>\$ 15,756</u>	<u>\$ 178,924</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	5,178	627		1,813
Deferred revenues				
<b>Total Liabilities</b>	<u>5,178</u>	<u>627</u>		<u>1,813</u>
Fund Balances:				
Interim Fund Balance	<u>852,574</u>	<u>2,151,380</u>	<u>15,756</u>	<u>177,111</u>
<b>Total Fund Balances</b>	<u>852,574</u>	<u>2,151,380</u>	<u>15,756</u>	<u>177,111</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 857,752</u>	<u>\$ 2,152,007</u>	<u>\$ 15,756</u>	<u>\$ 178,924</u>

**Special Revenue Funds**

<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>
\$ 409,347	\$ 32,287	\$ (145,130)	\$ 5,504	\$ 249,599	\$ 33,257
	878	145,080			
<u>\$ 409,347</u>	<u>\$ 33,165</u>	<u>\$ (50)</u>	<u>\$ 5,504</u>	<u>\$ 249,599</u>	<u>\$ 33,449</u>
					192
\$	\$	\$	\$	\$	\$
	58	28,780			
	<u>58</u>	<u>28,780</u>			
<u>409,347</u>	<u>33,107</u>	<u>(28,830)</u>	<u>5,504</u>	<u>249,599</u>	<u>33,449</u>
<u>409,347</u>	<u>33,107</u>	<u>(28,830)</u>	<u>5,504</u>	<u>249,599</u>	<u>33,449</u>
<u>\$ 409,347</u>	<u>\$ 33,165</u>	<u>\$ (50)</u>	<u>\$ 5,504</u>	<u>\$ 249,599</u>	<u>\$ 33,449</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**April 30, 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	\$ 10,412	\$ 302,503	\$ 931,588	\$ 1,566,152
Taxes receivable, net				
Grants receivable				
Other receivables			61,181	174,300
Due from other funds				
<b>Total Assets</b>	<u>\$ 10,412</u>	<u>\$ 302,503</u>	<u>\$ 992,769</u>	<u>\$ 1,740,452</u>
<b>Total Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Retainage payable	\$	\$	\$	\$
Due to other funds	10,030	214,101	5,878	42,721
Deferred revenues				
<b>Total Liabilities</b>	<u>10,030</u>	<u>214,101</u>	<u>5,878</u>	<u>42,721</u>
<b>Fund Balances:</b>				
Interim Fund Balance	<u>382</u>	<u>88,402</u>	<u>986,891</u>	<u>1,697,731</u>
<b>Total Fund Balances</b>	<u>382</u>	<u>88,402</u>	<u>986,891</u>	<u>1,697,731</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 10,412</u>	<u>\$ 302,503</u>	<u>\$ 992,769</u>	<u>\$ 1,740,452</u>

\* Unavailable as of issuance of this report.

**Special Revenue Funds**

<b>Fort Bend County Historical Commission</b>	<b>East Fort Bend County Development Authority *</b>	<b>Total Non-major Special Revenue Funds</b>
\$	\$	\$ 77,086,876
		1,277,845
		182,080
		432,896
		860
<u>\$</u>	<u>\$</u>	<u>\$ 78,980,557</u>
\$	\$	\$ 80,861
1,104		3,615,699
		1,277,845
<u>1,104</u>		<u>4,974,405</u>
(1,104)		74,006,152
<u>(1,104)</u>		<u>74,006,152</u>
<u>\$</u>	<u>\$</u>	<u>\$ 78,980,557</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Seven Months Ended April 30, 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	\$	\$	\$	\$ 13,182,298
Taxes, sales	2,732,444			
Fees and fines				3,107,081
Intergovernmental		724,385	172,003	109,846
Earnings on investments	93,660	21,912	51,081	82,607
Miscellaneous			10,490	184,016
<b>Total Revenues</b>	<b>2,826,104</b>	<b>746,297</b>	<b>233,574</b>	<b>16,665,848</b>
<b>Expenditures</b>				
Current:				
General administration	950,768			
Administration of justice			7,595,901	
Construction and maintenance		91,080		10,237,496
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>		<b>80,186</b>	<b>72,029</b>	<b>1,525,723</b>
<b>Total Expenditures</b>	<b>950,768</b>	<b>171,266</b>	<b>7,667,930</b>	<b>11,763,219</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,875,336</b>	<b>575,031</b>	<b>(7,434,356)</b>	<b>4,902,629</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	1,875,336	575,031	6,784,528	4,902,629
<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>\$ 19,784,209</b>	<b>\$ 4,352,086</b>	<b>\$ 7,159,255</b>	<b>\$ 15,706,213</b>

**Special Revenue Funds**

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 9,409,218	\$	\$	\$	\$	\$
33,079				218,057	23,940
68,167	62,635				66,978
162,781	3,660	20	270	5,446	2,206
<u>9,673,245</u>	<u>66,295</u>	<u>20</u>	<u>62,919</u>	<u>223,503</u>	<u>93,124</u>
4,050,244				206,971	
			15,387		59,416
<u>676,917</u>					<u>16,550</u>
<u>4,727,161</u>			<u>15,387</u>	<u>206,971</u>	<u>75,966</u>
4,946,084	66,295	20	47,532	16,532	17,158
4,946,084	66,295	20	47,532	16,532	17,158
9,462,031	741,809	4,313	40,257	1,197,098	474,537
<u>\$ 14,408,115</u>	<u>\$ 808,104</u>	<u>\$ 4,333</u>	<u>\$ 87,789</u>	<u>\$ 1,213,630</u>	<u>\$ 491,695</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Seven Months Ended April 30, 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		5,104		
Intergovernmental				
Earnings on investments	581	429	235	
Miscellaneous	39,450		495	8,296
<b>Total Revenues</b>	<b>40,031</b>	<b>5,533</b>	<b>730</b>	<b>8,296</b>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	23,332			
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>23,332</b>			
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>16,699</b>	<b>5,533</b>	<b>730</b>	<b>8,296</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	16,699	5,533	730	8,296
<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>\$ 136,250</b>	<b>\$ 97,299</b>	<b>\$ 51,746</b>	<b>\$ 134,011</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>
\$	\$	\$	\$	\$	\$
9,011				536,295	
7,115	21	82	968		8,575
					5,682
<u>16,126</u>	<u>21</u>	<u>82</u>	<u>968</u>	<u>536,295</u>	<u>14,257</u>
17,826			34,367	216,907	
				4,200	
<u>17,826</u>			<u>34,367</u>	<u>221,107</u>	
(1,700)	21	82	(33,399)	315,188	14,257
(1,700)	21	82	(33,399)	315,188	14,257
47,098	4,701	17,910	229,286	2,305,701	973
<u>\$ 45,398</u>	<u>\$ 4,722</u>	<u>\$ 17,992</u>	<u>\$ 195,887</u>	<u>\$ 2,620,889</u>	<u>\$ 15,230</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Seven Months Ended April 30, 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			1,428	
Intergovernmental		21,556		53,344
Earnings on investments	4,017	8,931		728
Miscellaneous	97,821	540,533		
<b>Total Revenues</b>	<u>101,838</u>	<u>571,020</u>	<u>1,428</u>	<u>54,072</u>
<b>Expenditures</b>				
Current:				
General administration	100,415			
Administration of justice		38,479		
Construction and maintenance				
Health and welfare				
Public safety		211,754		24,380
Libraries and education				
<b>Capital Outlay</b>		<u>10,500</u>		
<b>Total Expenditures</b>	<u>100,415</u>	<u>260,733</u>		<u>24,380</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	1,423	310,287	1,428	29,692
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	1,423	310,287	1,428	29,692
<b>Fund Balances, Beginning</b>	<u>851,151</u>	<u>1,841,093</u>	<u>14,328</u>	<u>147,419</u>
<b>Fund Balances, Ending</b>	<u>\$ 852,574</u>	<u>\$ 2,151,380</u>	<u>\$ 15,756</u>	<u>\$ 177,111</u>

**Special Revenue Funds**

<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>
\$	\$	\$	\$	\$	\$
409,347	2,191	1,411,135		254,747	80,203
	387		102	1,188	275
	745	1,996	5,402		
<u>409,347</u>	<u>3,323</u>	<u>1,413,131</u>	<u>5,504</u>	<u>255,935</u>	<u>80,478</u>
				6,336	
	92,885	1,441,961			33,969
					13,060
	<u>92,885</u>	<u>1,441,961</u>		<u>6,336</u>	<u>47,029</u>
409,347	(89,562)	(28,830)	5,504	249,599	33,449
409,347	(89,562)	(28,830)	5,504	249,599	33,449
	122,669				
<u>\$ 409,347</u>	<u>\$ 33,107</u>	<u>\$ (28,830)</u>	<u>\$ 5,504</u>	<u>\$ 249,599</u>	<u>\$ 33,449</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS (continued)**  
**For the Seven Months Ended April 30, 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			457,802	1,316,957
Intergovernmental	135,660	1,602,389		3,314,093
Earnings on investments				13,793
Miscellaneous			8,000	3,250
<b>Total Revenues</b>	<u>135,660</u>	<u>1,602,389</u>	<u>465,802</u>	<u>4,648,093</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice	135,278	1,513,987	388,782	2,950,362
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>135,278</u>	<u>1,513,987</u>	<u>388,782</u>	<u>2,950,362</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	382	88,402	77,020	1,697,731
<b>Other Financing Sources (Uses)</b>				
Transfers in				66,378
Transfers (out)				(66,378)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	382	88,402	77,020	1,697,731
<b>Fund Balances, Beginning</b>			909,871	
<b>Fund Balances, Ending</b>	<u>\$ 382</u>	<u>\$ 88,402</u>	<u>\$ 986,891</u>	<u>\$ 1,697,731</u>

\* Unavailable as of issuance of this report.



**FORT BEND COUNTY, TEXAS**

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

**IN FUND BALANCES - BUDGET AND ACTUAL**

**ROAD AND BRIDGE - BUDGETARY BASIS**

*For the Seven Months Ended April 30, 2017*

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Taxes	\$ 13,098,421	\$ 13,098,421	\$ 13,182,298	\$ 83,877	100.6%
Fees and fines	6,235,000	6,235,000	3,107,081	(3,127,919)	49.8%
Intergovernmental	300,000	300,000	109,846	(190,154)	36.6%
Earnings on investments	50,000	50,000	82,607	32,607	165.2%
Miscellaneous	310,000	310,000	184,016	(125,984)	59.4%
<b>Total Revenues</b>	<u>19,993,421</u>	<u>19,993,421</u>	<u>16,665,848</u>	<u>(3,327,573)</u>	<u>83.4%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	23,699,864	23,687,526	10,237,497	13,450,029	43.2%
<b>Capital Outlay</b>	<u>1,006,677</u>	<u>1,006,677</u>	<u>975,027</u>	<u>31,650</u>	<u>96.9%</u>
<b>Total Expenditures</b>	<u>24,706,541</u>	<u>24,694,203</u>	<u>11,212,524</u>	<u>13,481,678</u>	<u>45.4%</u>
<b>Net change in fund balances- budgetary basis</b>	(4,713,120)	(4,700,782)	5,453,324	10,154,105	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(550,695)		
<b>Fund balances, Beginning</b>	<u>10,803,584</u>	<u>10,803,584</u>	<u>10,803,584</u>		
<b>Fund balances, Ending</b>	<u>\$ 6,090,464</u>	<u>\$ 6,102,802</u>	<u>\$ 15,706,213</u>	<u>\$ 10,154,105</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 16,665,848	\$	\$ 16,665,848
Expenditures	<u>11,212,524</u>	<u>550,695</u>	<u>11,763,219</u>
<b>Net Changes in Fund Balances</b>	5,453,324	(550,695)	4,902,629
<b>Fund balances, Beginning</b>			<u>10,803,584</u>
<b>Fund balances, Ending</b>			<u>\$ 15,706,213</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Seven Months Ended April 30, 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	\$ 9,409,218	\$ (19,424)	99.8%
Fees and fines	100,000	100,000	33,079	(66,921)	33.1%
Earnings on investments	50,000	50,000	68,167	18,167	136.3%
Miscellaneous	85,000	85,000	162,781	77,781	191.5%
<b>Total Revenues</b>	<b>9,663,642</b>	<b>9,663,642</b>	<b>9,673,245</b>	<b>9,603</b>	<b>100.1%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,767,816	8,777,816	3,956,604	4,821,212	45.1%
<b>Capital Outlay</b>	<b>1,041,000</b>	<b>1,031,000</b>	<b>627,771</b>	<b>403,229</b>	<b>60.9%</b>
<b>Total Expenditures</b>	<b>9,808,816</b>	<b>9,808,816</b>	<b>4,584,375</b>	<b>5,224,441</b>	<b>46.7%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,174)	(145,174)	5,088,870	5,234,044	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(1,255,000)				
<b>Total Other Financing Sources (Uses)</b>	<b>(1,255,000)</b>				
<b>Net change in fund balances- budgetary basis</b>	<b>(1,400,174)</b>	<b>(145,174)</b>	<b>5,088,870</b>	<b>5,234,044</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(142,785)		
<b>Fund balances, Beginning</b>	<b>9,462,031</b>	<b>9,462,031</b>	<b>9,462,031</b>		
<b>Fund balances, Ending</b>	<b>\$ 8,061,857</b>	<b>\$ 9,316,857</b>	<b>\$ 14,408,115</b>	<b>\$ 5,234,044</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	\$ 9,673,245	\$	\$ 9,673,245
Expenditures	4,584,375	142,785	4,727,161
<b>Net Changes in Fund Balances</b>	<b>5,088,870</b>	<b>(142,785)</b>	<b>4,946,084</b>
<b>Fund balances, Beginning</b>			<b>9,462,031</b>
<b>Fund balances, Ending</b>			<b>\$ 14,408,115</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Seven Months Ended April 30, 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	\$ 45,537,643	\$ 589,005	101.3%
Intergovernmental			271,484	271,484	
Earnings on investments	30,000	30,000	72,495	42,495	241.7%
<b>Total Revenues</b>	<u>44,978,638</u>	<u>44,978,638</u>	<u>45,881,622</u>	<u>902,984</u>	<u>102.0%</u>
<b>Expenditures</b>					
Current:					
Principal	21,920,000	21,920,000	21,420,000	500,000	97.7%
Interest and fiscal charges	18,850,363	18,850,363	9,655,791	9,194,572	51.2%
<b>Total Expenditures</b>	<u>40,770,363</u>	<u>40,770,363</u>	<u>31,075,791</u>	<u>9,694,572</u>	<u>76.2%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,208,275</u>	<u>4,208,275</u>	<u>14,805,831</u>	<u>10,597,556</u>	
<b>Net change in fund balances- budgetary basis</b>	4,208,275	4,208,275	14,805,831	10,597,556	
<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>\$ 15,892,229</u>	<u>\$ 10,597,556</u>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
*April 30, 2017*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 7,795,191	\$ 4,261,560	\$ 12,056,751
Due from other funds	3,176,375	494,160	3,670,535
Total Current Assets	<u>10,971,566</u>	<u>4,755,720</u>	<u>15,727,286</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	624,327		624,327
Total Capital Assets	<u>624,327</u>		<u>624,327</u>
<b>Total Assets</b>	<u>11,595,893</u>	<u>4,755,720</u>	<u>16,351,613</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	2,927,179	3,551,727	6,478,906
Due to other funds	2,061	761	2,822
Total Current Liabilities	<u>2,929,240</u>	<u>3,552,488</u>	<u>6,481,728</u>
<b>Total Liabilities</b>	<u>2,929,240</u>	<u>3,552,488</u>	<u>6,481,728</u>
<b>Net Position</b>			
Interim Net Position	8,666,653	1,203,232	9,869,885
<b>Total Net Position</b>	<u>\$ 8,666,653</u>	<u>\$ 1,203,232</u>	<u>\$ 9,869,885</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
*For the Seven Months Ended April 30, 2017*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 25,150,543	\$ 3,564,045	\$ 28,714,588
<b>Total Operating Revenues</b>	<u>25,150,543</u>	<u>3,564,045</u>	<u>28,714,588</u>
<b>Operating Expenses</b>			
Current operations - general administration	752,102	389,654	1,141,756
Benefits provided	20,170,175	2,509,121	22,679,296
<b>Total Operating Expenses</b>	<u>20,922,277</u>	<u>2,898,775</u>	<u>23,821,052</u>
<b>Operating Income (Loss)</b>	4,228,266	665,270	4,893,536
<b>Non-Operating Revenues</b>			
Earnings on investments	10,275		10,275
<b>Total Non-Operating Revenues</b>	<u>10,275</u>		<u>10,275</u>
Change in Net Position	4,238,541	665,270	4,903,811
<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>\$ 8,666,653</u>	<u>\$ 1,203,232</u>	<u>\$ 9,869,885</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Seven Months Ended April 30, 2017*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 22,106,371	\$ 2,662,213	\$ 24,768,584
Payment of benefits	(20,170,175)	(2,509,121)	(22,679,296)
Payment of general administration expenses	(729,297)	(389,654)	(1,118,951)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>1,206,899</b>	<b>(236,562)</b>	<b>970,337</b>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	10,275		10,275
<b>Net Cash Provided by Investing Activities</b>	<b>10,275</b>		<b>10,275</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>			
	1,217,174	(236,562)	980,612
<b>Cash and Cash Equivalents, Beginning of Year</b>			
	6,578,017	4,498,122	11,076,139
<b>Cash and Cash Equivalents, Ending of Period</b>			
	<b>\$ 7,795,191</b>	<b>\$ 4,261,560</b>	<b>\$ 12,056,751</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 4,228,266	\$ 665,270	\$ 4,893,536
Adjustments to operations:			
Depreciation	22,805		22,805
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	291,469	10,229	301,698
(Increase) Decrease in due from other funds	(3,335,641)	(912,061)	(4,247,702)
<b>Total adjustments</b>	<b>(3,021,367)</b>	<b>(901,832)</b>	<b>(3,923,199)</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 1,206,899</b>	<b>\$ (236,562)</b>	<b>\$ 970,337</b>



## 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			
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<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: 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	Seven Months Ended 4/30/17
\$ 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)	
					<u>1,337,472,001</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>\$ 1,337,472,001</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>\$ 1,337,472,001</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>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,004,479</u>	<u>\$ 301,581,135</u>
<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 program revenues</b>	<u>\$ 90,096,477</u>	<u>\$ 133,013,440</u>	<u>\$ 88,828,287</u>	<u>\$ 98,386,590</u>

Fiscal Year						Seven Months Ended 4/30/17
2012	2013	2014	2015	2016		
\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 36,449,445	
8,344,714	8,849,251	9,809,215	9,923,190	10,668,228	5,593,859	
88,819,892	94,210,925	96,510,853	97,317,659	106,035,587	54,431,210	
46,468,925	50,078,091	57,430,317	80,574,657	78,151,431	21,375,672	
30,677,345	34,630,163	34,976,018	36,721,273	43,153,506	21,845,432	
1,118,341	1,067,104	1,152,222	1,150,926	1,215,874	600,385	
54,954,201	55,866,404	58,412,120	63,537,941	64,704,958	33,216,051	
2,578,555	2,069,935	3,379,366	4,133,419	4,545,562	2,732,200	
15,708,114	16,156,200	17,170,818	17,638,589	18,446,773	9,807,835	
15,037,346	15,536,759	14,836,824	14,108,075	14,960,865	9,706,758	
					23,714,747	
					(4,893,535)	
<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>\$ 214,580,059</u>	
\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 4,930,771	
4,695,710	5,762,439	6,497,643	7,541,956	8,143,353	1,687,209	
7,522,930	8,918,247	8,400,556	8,485,619	8,700,278	5,444,700	
7,466,798	7,562,523	6,759,102	7,078,136	7,121,643	2,780,391	
6,138,679	7,047,993	7,371,859	7,762,002	10,263,992	4,837,068	
5,642,978	6,140,083	7,125,686	7,721,948	8,733,631	5,488,729	
183,406	175,619	193,631	188,437	158,626	340,476	
269,015	279,570	276,634	280,973	288,193	447,826	
4,167,626	3,597,784	3,626,019	3,849,997	4,380,173	3,299,254	
6,821,433	8,311,676	10,213,349	10,292,737	10,823,506	8,608,799	
949,663	293,411	372,129	1,713,376	390,265	1,253,939	
10,899,781	16,191,142	14,782,021	16,106,462	18,361,326	5,486,241	
	1,000	200	350	21,586		
6,252,054	4,758,606	3,932,646	4,427,337	3,994,478	1,960,154	
104,002	86,260	100,286	346,283	98,583		
438,841	64,483	69,806	104,658	46,068	45,445	
	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	297,550	
					15,327	
	10,965	357,373	64,000	28,000		
				1,403,990		
					271,484	
<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>\$ 47,195,363</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>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	Seven Months Ended 4/30/17
<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>\$ (167,384,696)</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>\$ (167,384,696)</u></u>
\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 283,833,773
1,099,103	2,956,560	4,214,553	5,789,362	6,958,956	2,732,444
2,584,776	963,652	880,712	904,359	1,761,994	1,793,889
6,745,855	5,537,404	4,373,699	7,138,231	7,520,474	4,482,523
<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>292,842,629</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>\$ 292,842,629</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>\$ 125,457,933</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>\$ 125,457,933</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					
2012	2013	2014	2015	2016	Seven Months Ended 4/30/17
\$	\$	\$	\$	\$	\$
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	
					133,172,045
<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>\$ 133,172,045</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)	
					163,153,154
<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>\$ 163,153,154</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>	<u>243,359,126</u>	<u>272,965,912</u>	<u>273,936,675</u>	<u>281,183,309</u>
<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>	78,040,663	102,627,536	99,931,347	88,927,796
<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>	<u>304,984,604</u>	<u>350,110,928</u>	<u>342,679,386</u>	<u>349,856,478</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)
<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>		<u>124,869,150</u>	<u>(1,649,853)</u>	<u>229,853</u>
<b>Net Change in Fund Balances</b>	<u>\$ (61,625,478)</u>	<u>\$ 47,724,134</u>	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>
<b>Debt service as a percentage of noncapital expenditures</b>	9.03%	8.26%	10.07%	10.78%

Fiscal Year

2012	2013	2014	2015	2016	Seven Months Ended 4/30/17
\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 283,833,772
1,099,103	2,956,559	4,214,553	5,789,362	6,958,956	2,732,444
39,598,440	44,177,263	45,106,533	47,803,283	50,231,963	25,433,646
29,377,233	42,565,592	36,899,095	39,904,787	39,673,097	21,079,222
2,451,577	930,273	848,534	878,980	1,750,631	1,784,352
7,175,498	5,988,682	8,243,270	7,545,715	7,913,682	5,431,629
<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>340,295,065</u>
35,704,861	35,700,575	41,478,910	44,698,720	56,093,978	36,505,936
7,221,313	7,180,608	7,891,034	8,369,921	9,063,587	5,418,174
75,286,042	75,903,798	77,242,153	81,411,531	89,715,917	51,515,937
28,214,027	27,403,230	35,374,943	59,785,401	43,275,592	15,803,839
27,835,260	30,447,359	30,267,231	32,436,431	38,314,627	20,730,645
960,392	883,324	944,039	973,026	1,050,282	555,553
45,463,593	44,916,198	46,688,895	53,652,220	54,393,589	31,374,019
1,957,044	1,979,888	2,411,558	3,051,927	3,307,538	2,158,545
13,012,700	13,034,164	13,613,875	14,460,419	15,215,877	8,856,485
44,845,672	57,508,193	40,964,586	28,911,628	61,611,363	32,654,595
13,300,000	15,630,000	16,250,000	16,750,000	18,480,000	21,420,000
15,571,727	16,745,929	15,893,399	14,391,964	15,506,610	9,655,791
541,944	3,650	234,472	1,207,260	1,316,238	50,966
<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>236,700,485</u>
(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	(29,844,468)	103,594,580
13,258,127	11,521,941	11,771,144	13,517,505	13,780,670	14,285,262
(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(14,285,262)
58,220,000		18,900,000	37,365,000	96,640,000	3,808,978
			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>\$ 107,403,558</u>
10.89%	12.00%	11.15%	9.40%	9.83%	15.23%