

MONTHLY FINANCIAL REPORT
For Two Months Ended November 30, 2014



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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April 8, 2015

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

Gentlemen:

The Monthly Unaudited Financial Report for the two months ending November 30, 2014, 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**STATEMENT OF NET ASSETS**

November 30, 2014

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 53,130,331	\$ 94,649,156
Receivables:		
Taxes, net	233,043,659	
Grants	7,533,989	
Fees and fines	4,328,004	
Other	2,113,786	
Prepaid items		
Deferred charges - debt refunding	319,879	10,850,203
Due from component units	970,861	
Capital assets, not being depreciated	417,841,170	
Capital assets, net of accumulated depreciation	760,894,510	295,940,046
Total Assets	1,480,176,189	401,439,405
Liabilities		
Accounts payable and accrued expenses	11,404,755	
Retainage payable	922,440	3,957,313
Accrued interest payable	1,288,111	1,172,852
Unearned revenues	227,273,237	
Due to primary government		970,862
Due to other governments	755,142	
Long-term liabilities due within one-year	15,305,927	2,575,000
Long-term liabilities due in more than one-year	528,698,863	338,029,405
Total Liabilities	785,648,475	346,705,432
Net Assets		
Invested in capital assets, net of related debt	835,995,462	(44,664,359)
Restricted for:		
Debt Service	32,161,831	
Unrestricted	(173,629,579)	99,398,332
Total Net Assets	\$ 694,527,714	\$ 54,733,973

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Two Months Ended November 30, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 6,337,087	\$ 1,041,431	\$ 227,148	\$
Financial administration	1,213,568	12,219		
Administration of justice	10,378,085	820,342	2,558,232	
Construction and maintenance	5,529,348	55,800	62,607	
Health and welfare	3,696,863	1,122,335	684,845	
Cooperative services	114,177			
Public safety	8,108,601	80,246	281,460	
Park and recreation	450,613	18,388		
Libraries and education	2,142,468	33,968	25,198	
Capital outlay, interim financial activity	179,569			
Internal Service Fund, interim activity	(709,789)			
Interest on long-term debt	500			
Total Primary Government	<u>\$ 37,441,090</u>	<u>\$ 3,184,729</u>	<u>\$ 3,839,490</u>	<u>\$</u>
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	1,324,005	2,965		
FB Grand Parkway Toll Road Operations	788,435	95,859		
FB Housing Finance Corp.				
FBC Industrial Development Corporation		-		
Total Component Units	<u>\$ 2,112,440</u>	<u>\$ 98,824</u>	<u>\$</u>	<u>\$</u>

General revenues:

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

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

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

Primary Government	Component Units
Governmental Activities	
\$ (5,068,508)	\$
(1,201,349)	
(6,999,511)	
(5,410,941)	
(1,889,683)	
(114,177)	
(7,746,895)	
(432,225)	
(2,083,302)	
(179,569)	
709,789	
(500)	
<u>(30,416,871)</u>	
	(1,321,040)
	(692,576)
	<u>(2,013,616)</u>
645,610	
67,299	42,056
<u>2,309,640</u>	
3,022,549	<u>42,056</u>
(27,394,322)	(1,971,560)
721,922,036	56,705,533
<u>\$ 694,527,714</u>	<u>\$ 54,733,973</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2014

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash and cash equivalents	\$ 12,309,953	\$ 2,840,608	\$ 35,549,990	\$ 50,700,551
Taxes receivable, net	178,479,704	30,609,334	23,954,620	233,043,658
Grants receivable	7,359,975		174,013	7,533,988
Fines and fees receivable	4,319,143			4,319,143
Other receivables	1,995,610		127,037	2,122,647
Due from other funds			660	660
Due from component units	970,861			970,861
Total Assets	<u>\$ 205,435,246</u>	<u>\$ 33,449,942</u>	<u>\$ 59,806,321</u>	<u>\$ 298,691,509</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 4,204,530	\$	\$	\$ 4,204,530
Retainage payable	195,827		726,615	922,442
Due to other funds	1,088,377		1,516,432	2,604,809
Due to other governments	755,142			755,142
Deferred revenue	182,992,402	30,609,334	23,954,621	237,556,357
Total Liabilities	<u>189,236,278</u>	<u>30,609,334</u>	<u>26,197,668</u>	<u>246,043,280</u>
Fund Balances:				
Reserved for:				
Debt service		2,840,608		2,840,608
Capital projects			4,968,318	4,968,318
Unreserved, reported in:				
General Fund	16,198,968			16,198,968
Special revenue funds			28,640,336	28,640,336
Total Fund Balances	<u>16,198,968</u>	<u>2,840,608</u>	<u>33,608,654</u>	<u>52,648,230</u>
Total Liabilities and Fund Balances	<u>\$ 205,435,246</u>	<u>\$ 33,449,942</u>	<u>\$ 59,806,322</u>	<u>\$ 298,691,510</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Two Months Ended November 30, 2014

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes - Property	\$ 497,068	\$ 85,157	\$ 63,384	\$ 645,609
Fees and fines	2,910,191		526,378	3,436,569
Intergovernmental	1,536,413		3,345,514	4,881,927
Earnings on investments	44,590	1,419	21,289	67,298
Miscellaneous	2,064,332		235,914	2,300,246
Total Revenues	7,052,594	86,576	4,192,479	11,331,649
Expenditures				
Current:				
General administration	5,622,291		119,899	5,742,190
Financial administration	1,154,448		374	1,154,822
Administration of justice	7,809,739		2,886,098	10,695,837
Construction and maintenance	351,634		3,847,900	4,199,534
Health and welfare	3,160,375		210,849	3,371,224
Cooperative services	102,666			102,666
Public safety	7,461,381		58,212	7,519,593
Parks and recreation	328,290			328,290
Libraries and education	1,854,708		4,038	1,858,746
Capital Outlay	532,594		2,327,831	2,860,425
Debt Service:				
Principal				
Interest and fiscal charges				
Debt issuance costs		500		500
Total Expenditures	28,378,126	500	9,455,201	37,833,827
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(21,325,532)	86,076	(5,262,722)	(26,502,178)
Other Financing Sources (Uses)				
Transfers in			81,698	81,698
Transfers (out)			(81,698)	(81,698)
Payment to refunded bond escrow agent		0		
Total Other Financing Sources (Uses)				
Net change in fund balances	(21,325,532)	86,076	(5,262,722)	(26,502,178)
Fund Balances, Beginning	37,524,500	2,754,532	38,871,376	79,150,408
Fund Balances, Ending	\$ 16,198,968	\$ 2,840,608	\$ 33,608,654	\$ 52,648,230

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITIOIN
PROPRIETARY FUNDS
November 30, 2014

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 2,429,779
Due from other funds	2,604,149
Total Current Assets	<u>5,033,928</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>633,068</u>
Total Capital Assets	<u>633,068</u>
Total Assets	<u>5,666,996</u>
Liabilities	
Current Liabilities:	
Benefits payable	<u>7,103,922</u>
Total Current Liabilities	<u>7,103,922</u>
Total Liabilities	<u>7,103,922</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(1,436,926)</u>
Total Net Assets (Deficit)	<u>\$ (1,436,926)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Two Months Ended November 30, 2014

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 6,623,777
Total Operating Revenues	<u>6,623,777</u>
Operating Expenses	
Current operations - general administration	549,166
Benefits provided	5,580,659
Total Operating Expenses	<u>6,129,825</u>
Operating Income (Loss)	493,952
Non-Operating Revenues	
Earnings on investments	1,751
Total Non-Operating Revenues	<u>1,751</u>
Change in Net Position	495,703
Net position-beginning	<u>(1,932,629)</u>
Net position-ending	<u>\$ (1,436,926)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Two Months Ended November 30, 2014

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 4,599,316
Payment of benefits	(5,580,659)
Payment of general administration expenses	(549,166)
Net Cash Provided (used) by Operating Activities	<u>(1,530,509)</u>
Cash Flows from Investing Activities	
Interest earned on investments	1,751
Net Cash Provided by Investing Activities	<u>1,751</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	5,763
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>5,763</u>
Net Increase in Cash and Cash Equivalents	(1,522,995)
Cash and Cash Equivalents, Beginning of Year	<u>3,952,775</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,429,780</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 493,952
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	1,400
(Increase) Decrease in other receivables	148,121
(Increase) Decrease in due from other funds	(2,173,982)
Total adjustments	<u>(2,024,461)</u>
Net Cash Provided by Operating Activities	<u>\$ (1,530,509)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
November 30, 2014

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 35,172,064</u>
Total Assets	<u><u>\$ 35,172,064</u></u>
Liabilities	
Due to other governments	<u>\$ 35,172,064</u>
Total Liabilities	<u><u>\$ 35,172,064</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

November 30, 2014

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,733	\$ 65,762,599	\$ 28,637,609	\$	\$ 241,215	\$ 94,649,156
Deferred charges - debt refunding		10,850,203				10,850,203
Miscellaneous receivables						-
Due from primary government						-
Due from Fort Bend Grand Parkway Toll Road Authority						-
Capital assets, net		163,043,108	132,896,938			295,940,046
Total Assets	<u>7,733</u>	<u>239,655,910</u>	<u>161,534,547</u>		<u>241,215</u>	<u>401,439,405</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable			3,957,313			3,957,313
Due to primary government		198,565	772,297			970,862
Due to Fort Bend County Toll Road Authority						-
Accrued interest payable		574,502	598,350			1,172,852
Long-term liabilities						
Due within one year		2,575,000				2,575,000
Due in more than one year		165,295,111	172,734,294			338,029,405
Total Liabilities		<u>168,643,178</u>	<u>178,062,254</u>			<u>346,705,432</u>
Net Assets						
Invested in capital assets, net of related debt		(4,827,003)	(39,837,356)			(44,664,359)
Unrestricted	7,733	75,839,735	23,309,649		241,215	99,398,332
Total Net Assets	<u>\$ 7,733</u>	<u>\$ 71,012,732</u>	<u>\$ (16,527,707)</u>	<u>\$</u>	<u>\$ 241,215</u>	<u>\$ 54,733,973</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Two Months Ended November 30, 2014

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation**			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	1,324,005	2,965	
Principal retirement			
Interest on long-term debt			
Total Fort Bend Toll Road Authority	<u>1,324,005</u>	<u>2,965</u>	
Grand Parkway Toll Road Operations			
Toll road operations	782,935	95,859	
Interest on long-term debt	5,500		
Total Grand Parkway Toll Road Operations	<u>788,435</u>	<u>95,859</u>	
Fort Bend Housing Finance Corporation			
General administration			
Total Fort Bend Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration			
Total Fort Bend County Industrial Development Corporation			
Total Component Units	<u>\$ 2,112,440</u>	<u>\$ 98,824</u>	<u>\$ -</u>

General Revenues:

 Unrestricted earnings on investments
 Miscellaneous

Total General Revenues

 Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

Net (Expense) Revenue and Changes in Net Assets

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	(1,321,040)				(1,321,040)
	(1,321,040)				(1,321,040)
		(687,076)			(687,076)
		(5,500)			(5,500)
		(692,576)			(692,576)
	(1,321,040)	(692,576)			(2,013,616)
4	31,363	10,566		123	42,056
4	31,363	10,566		123	42,056
4	(1,289,677)	(682,010)		123	(1,971,560)
7,729	72,302,409	(15,845,697)		241,092	56,705,533
\$ 7,733	\$ 71,012,732	\$ (16,527,707)	\$	\$ 241,215	\$ 54,733,973



Required Supplementary Information

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Two Months Ended November 30, 2014

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 183,245,081	\$ 183,245,081	\$ 487,718	\$(182,757,363)	0.3%
Fees and fines	26,785,675	26,791,667	2,746,228	(24,045,439)	10.3%
Intergovernmental	5,806,616	6,559,891	487,302	(6,072,589)	7.4%
Earnings on investments	601,700	601,700	44,590	(557,110)	7.4%
Miscellaneous	3,650,100	3,655,614	1,002,939	(2,652,675)	27.4%
Total Revenues	220,089,172	220,853,953	4,768,777	(216,085,176)	2.2%
Expenditures					
Current:					
General administration	40,388,351	43,526,779	5,608,880	37,917,898	12.9%
Financial administration	8,495,457	8,430,615	1,154,448	7,276,167	13.7%
Administration of justice	57,844,990	57,750,716	7,621,437	50,129,279	13.2%
Construction and maintenance	2,780,919	2,741,459	338,396	2,403,063	12.3%
Health and welfare	20,486,233	21,255,089	2,070,691	19,184,398	9.7%
Cooperative services	1,031,961	1,025,133	102,648	922,485	10.0%
Public safety	41,465,850	41,227,743	6,342,288	34,885,456	15.4%
Parks and recreation	2,935,845	2,909,550	328,290	2,581,260	11.3%
Libraries and education	14,598,183	14,456,045	1,854,708	12,601,338	12.8%
Capital Outlay	16,444,356	3,580,499	202,027	3,378,473	5.6%
Total Expenditures	206,472,147	196,903,630	25,623,813	171,279,817	13.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,617,025	23,950,323	(20,855,036)	(44,805,359)	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(12,407,864)	(12,407,864)	-	(12,407,864)	
Total Other Financing Sources (Uses)	(12,407,864)	(12,407,864)	-	(12,407,864)	
Net change in fund balances- budgetary basis	1,209,161	11,542,459	(20,855,036)	(57,213,223)	
Net adjustment to reflect operations in accordance with GAAP (a)			(470,494)		
Fund Balances, Beginning	37,524,500	37,524,500	37,524,500		
Fund Balances, Ending	\$ 38,733,661	\$ 49,066,959	\$ 16,198,970	\$ (57,213,223)	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 4,768,777	\$ 2,283,823	\$ 7,052,600
Expenditures	<u>25,623,813</u>	<u>2,754,317</u>	<u>28,378,130</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,855,036)	(470,494)	(21,325,530)
Transfers in		-	
Transfers out		-	
Total Other Financing Sources (Uses)			
Net Changes in Fund Balances	(20,855,036)	(470,494)	(21,325,530)
Fund Balances, Beginning			<u>37,524,500</u>
Fund Balances, Ending			<u><u>\$ 16,198,970</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

EMS Donations

This fund is used to account for revenues obtained from donations and fundraising events for the benefit of the ambulance and paramedics department. This includes Fund 210.

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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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.

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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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.

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, and 451.

Capital Project Funds

**Fort Bend Flood Control Water Supply Corporation (FBFCWSC)
Construction Drainage Projects**

This fund is used to account for the receipts and disbursements related to the proceeds of the issuance of Revenue Bonds for the construction of drainage facilities located along Oyster Creek and Big Creek within the County. This includes Funds 726 and 728.

2007 Facilities Bonds Fund

This fund is used to account for the proceeds of the Fort Bend County Limited Tax (General Obligation) Bonds Series 2007, which are used to finance the construction and/or expansion of numerous County facilities. This includes Fund 732.

Justice Center Project Fund

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

Mobility 2012 Projects Fund

This fund is used to account for the proceeds of the Unlimited Tax Road Bonds Series 2012, which are being used to finance the construction and/or expansion of numerous roads in 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.

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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Fiduciary Funds

Agency Funds

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
November 30, 2014

Special Revenue Funds

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 8,241,661	\$ 3,100,100	\$ (822,855)	\$ 4,729,865
Taxes receivable, net				13,743,476
Grants receivable			9,874	150,612
Other receivables			5,063	56,331
Due from other funds				
Total Assets	\$ 8,241,661	\$ 3,100,100	\$ (807,918)	\$ 18,680,284
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			382,407	239,790
Deferred revenues				13,743,476
Total Liabilities			382,407	13,983,266
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,241,661	3,100,100	(1,190,325)	4,697,018
Total Fund Balances	8,241,661	3,100,100	(1,190,325)	4,697,018
Total Liabilities and Fund Balances	\$ 8,241,661	\$ 3,100,100	\$ (807,918)	\$ 18,680,284

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>
\$ 2,766,876 10,211,144 6,013	\$ 673,488	\$ 4,279	\$ 50,926	\$ 1,175,612 22,490	\$ 674,339
<u>\$ 12,984,033</u>	<u>\$ 673,488</u>	<u>\$ 4,279</u>	<u>\$ 50,926</u>	<u>\$ 1,198,102</u>	<u>\$ 674,339</u>
\$ 19,283 245,711 10,211,145	\$	\$	\$	\$ 4,199	\$ 4,441
<u>10,476,139</u>	<u></u>	<u></u>	<u></u>	<u>4,199</u>	<u>4,441</u>
<u>2,507,894</u>	<u>673,488</u>	<u>4,279</u>	<u>50,926</u>	<u>1,193,903</u>	<u>669,898</u>
<u>2,507,894</u>	<u>673,488</u>	<u>4,279</u>	<u>50,926</u>	<u>1,193,903</u>	<u>669,898</u>
<u>\$ 12,984,033</u>	<u>\$ 673,488</u>	<u>\$ 4,279</u>	<u>\$ 50,926</u>	<u>\$ 1,198,102</u>	<u>\$ 674,339</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
November 30, 2014

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 7,253	\$ 146,575	\$ 79,871	\$ 49,954
Taxes receivable, net				
Grants receivable				
Other receivables			405	
Due from other funds				
Total Assets	<u>\$ 7,253</u>	<u>\$ 146,575</u>	<u>\$ 80,276</u>	<u>\$ 49,954</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds				
Deferred revenues				
Total Liabilities				
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	7,253	146,575	80,276	49,954
Total Fund Balances	<u>7,253</u>	<u>146,575</u>	<u>80,276</u>	<u>49,954</u>
Total Liabilities and Fund Balances	<u>\$ 7,253</u>	<u>\$ 146,575</u>	<u>\$ 80,276</u>	<u>\$ 49,954</u>

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$ 85,156	\$ 88,542	\$ 2,145	\$ 17,769	\$ 203,179	\$ 2,450,478
	113				42,635
<u>\$ 85,156</u>	<u>\$ 88,655</u>	<u>\$ 2,145</u>	<u>\$ 17,769</u>	<u>\$ 203,839</u>	<u>\$ 2,493,113</u>
\$ 1,148	\$ 66	\$	\$	\$	\$
<u>1,148</u>	<u>66</u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>84,008</u>	<u>88,589</u>	<u>2,145</u>	<u>17,769</u>	<u>203,839</u>	<u>2,493,113</u>
<u>84,008</u>	<u>88,589</u>	<u>2,145</u>	<u>17,769</u>	<u>203,839</u>	<u>2,493,113</u>
<u>\$ 85,156</u>	<u>\$ 88,655</u>	<u>\$ 2,145</u>	<u>\$ 17,769</u>	<u>\$ 203,839</u>	<u>\$ 2,493,113</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
November 30, 2014

	<u>Special Revenue Funds</u>			
	<u>VIT Interest</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>	<u>County Child Abuse Prevention</u>
Assets				
Cash and cash equivalents	\$ 2,071	\$ 867,758	\$ 1,804,266	\$ 11,602
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	<u>\$ 2,071</u>	<u>\$ 867,758</u>	<u>\$ 1,804,266</u>	<u>\$ 11,602</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		2,448	3,057	
Deferred revenues				
Total Liabilities		<u>2,448</u>	<u>3,057</u>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	2,071	865,310	1,801,209	11,602
Total Fund Balances	<u>2,071</u>	<u>865,310</u>	<u>1,801,209</u>	<u>11,602</u>
Total Liabilities and Fund Balances	<u>\$ 2,071</u>	<u>\$ 867,758</u>	<u>\$ 1,804,266</u>	<u>\$ 11,602</u>

Special Revenue Funds

<u>Law Enforcement Officers' Standards Education Grant</u>	<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE 3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>
\$ 60,246	\$ 467,044	\$ 123,425	\$ 22,503	\$ 5,436	\$ 219,803
		7,514			
<u>\$ 60,246</u>	<u>\$ 467,044</u>	<u>\$ 130,939</u>	<u>\$ 22,503</u>	<u>\$ 5,436</u>	<u>\$ 219,803</u>
\$	\$	\$	\$ 97,113	\$	\$
			97,113		
60,246	467,044	130,939	(74,610)	5,436	219,803
<u>60,246</u>	<u>467,044</u>	<u>130,939</u>	<u>(74,610)</u>	<u>5,436</u>	<u>219,803</u>
<u>\$ 60,246</u>	<u>\$ 467,044</u>	<u>\$ 130,939</u>	<u>\$ 22,503</u>	<u>\$ 5,436</u>	<u>\$ 219,803</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
November 30, 2014

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 75,136	\$ 180,054	\$ 347,346	\$ 1,574,609
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	\$ 75,136	\$ 180,054	\$ 347,346	\$ 1,574,609
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		3,645	96,476	48,101
Deferred revenues				
Total Liabilities		3,645	96,476	48,101
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	75,136	176,409	250,870	1,526,508
Total Fund Balances	75,136	176,409	250,870	1,526,508
Total Liabilities and Fund Balances	\$ 75,136	\$ 180,054	\$ 347,346	\$ 1,574,609

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	2012 Mobility Bonds	TOTALS
\$ 411,543	\$ 212,729	\$ 183,151	\$ 5,256,056	\$ 35,549,991
				23,954,620
				174,013
				127,037
				660
<u>\$ 411,543</u>	<u>\$ 212,729</u>	<u>\$ 183,151</u>	<u>\$ 5,256,056</u>	<u>\$ 59,806,321</u>
\$	\$ 105,921	\$	\$ 601,410	\$ 726,614
	54,041	44,085	289,704	1,516,432
				23,954,621
	<u>159,962</u>	<u>44,085</u>	<u>891,114</u>	<u>26,197,667</u>
411,543	52,767	139,066	4,364,942	4,968,318
				28,640,336
<u>411,543</u>	<u>52,767</u>	<u>139,066</u>	<u>4,364,942</u>	<u>33,608,654</u>
<u>\$ 411,543</u>	<u>\$ 212,729</u>	<u>\$ 183,151</u>	<u>\$ 5,256,056</u>	<u>\$ 59,806,321</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Two Months Ended November 30, 2014

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 36,795
Taxes, sales				
Fees and fines				135,025
Intergovernmental			43,748	
Earnings on investments	3,993	1,466	837	3,178
Miscellaneous			2,767	124,931
Total Revenues	3,993	1,466	47,352	299,929
Expenditures				
Current:				
General administration	9,766			
Financial administration				
Administration of justice			1,632,837	
Construction and maintenance				2,959,045
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				116,176
Total Expenditures	9,766		1,632,837	3,075,221
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,773)	1,466	(1,585,485)	(2,775,292)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(5,773)	1,466	(1,585,485)	(2,775,292)
Fund Balances, Beginning	8,247,434	3,098,634	395,160	7,472,310
Fund Balances, Ending	\$ 8,241,661	\$ 3,100,100	\$ (1,190,325)	\$ 4,697,018

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>
\$ 26,589	\$	\$	\$	\$	\$
	62,587			53,599	
1,719	336	2	31	592	335
32,066			1,777		9,340
<u>60,374</u>	<u>62,923</u>	<u>2</u>	<u>1,808</u>	<u>54,191</u>	<u>9,675</u>
				38,659	
887,768			11,785		23,151
69,404					
<u>957,172</u>			<u>11,785</u>	<u>38,659</u>	<u>23,151</u>
(896,798)	62,923	2	(9,977)	15,532	(13,476)
(896,798)	62,923	2	(9,977)	15,532	(13,476)
3,404,692	610,565	4,277	60,903	1,178,371	683,374
<u>\$ 2,507,894</u>	<u>\$ 673,488</u>	<u>\$ 4,279</u>	<u>\$ 50,926</u>	<u>\$ 1,193,903</u>	<u>\$ 669,898</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Two Months Ended November 30, 2014

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			854	
Intergovernmental				
Earnings on investments		66	40	25
Miscellaneous		25,198		110
Total Revenues		25,264	894	135
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education		4,038		
Capital Outlay				
Total Expenditures		4,038		
Excess (Deficiency) of Revenues Over (Under) Expenditures		21,226	894	135
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances		21,226	894	135
Fund Balances, Beginning	7,253	125,349	79,382	49,819
Fund Balances, Ending	\$ 7,253	\$ 146,575	\$ 80,276	\$ 49,954

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$	\$	\$	\$	\$	\$
	3,029				96,129
	1,243				
		1	9	106	
<u>3,802</u>	<u>4,272</u>	<u>1</u>	<u>9</u>	<u>106</u>	<u>96,129</u>
<u>3,802</u>	<u>4,272</u>	<u>1</u>	<u>9</u>	<u>106</u>	<u>96,129</u>
					73,464
1,183	3,679			9,212	
					17,985
<u>1,183</u>	<u>3,679</u>			<u>9,212</u>	<u>91,449</u>
2,619	593	1	9	(9,106)	4,680
2,619	593	1	9	(9,106)	4,680
81,389	87,996	2,144	17,760	212,945	2,488,433
<u>\$ 84,008</u>	<u>\$ 88,589</u>	<u>\$ 2,145</u>	<u>\$ 17,769</u>	<u>\$ 203,839</u>	<u>\$ 2,493,113</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Two Months Ended November 30, 2014

	<u>Special Revenue Funds</u>			
	<u>VIT Interest</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>	<u>County Child Abuse Prevention</u>
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				19
Intergovernmental			5,781	
Earnings on investments	2,337	440	896	
Miscellaneous			17,259	
Total Revenues	<u>2,337</u>	<u>440</u>	<u>23,936</u>	<u>19</u>
Expenditures				
Current:				
General administration		36,669		
Financial administration	374			
Administration of justice			16,829	
Construction and maintenance				
Health and welfare				
Public safety			34,759	
Libraries and education				
Capital Outlay				
Total Expenditures	<u>374</u>	<u>36,669</u>	<u>51,588</u>	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	1,963	(36,229)	(27,652)	19
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	1,963	(36,229)	(27,652)	19
Fund Balances, Beginning	108	901,539	1,828,861	11,583
Fund Balances, Ending	<u>\$ 2,071</u>	<u>\$ 865,310</u>	<u>\$ 1,801,209</u>	<u>\$ 11,602</u>

Special Revenue Funds

Law Enforcement Officers' Standards Education Grant	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
\$	\$	\$	\$	\$	\$
	467,044	900	116,128		219,692
31		64		34	111
			3,843	5,402	
<u>31</u>	<u>467,044</u>	<u>964</u>	<u>119,971</u>	<u>5,436</u>	<u>219,803</u>
		4,483	194,581		
150					
<u>150</u>	<u></u>	<u>4,483</u>	<u>194,581</u>	<u></u>	<u></u>
(119)	467,044	(3,519)	(74,610)	5,436	219,803
(119)	467,044	(3,519)	(74,610)	5,436	219,803
60,365		134,458			
<u>\$ 60,246</u>	<u>\$ 467,044</u>	<u>\$ 130,939</u>	<u>\$ (74,610)</u>	<u>\$ 5,436</u>	<u>\$ 219,803</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Two Months Ended November 30, 2014

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				237,723
Intergovernmental	75,140	206,786	620,574	1,525,891
Earnings on investments	37			1,021
Miscellaneous	111			9,308
Total Revenues	75,288	206,786	620,574	1,773,943
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		30,377	369,704	783,618
Construction and maintenance				
Health and welfare				
Public safety	152			
Libraries and education				
Capital Outlay				
Total Expenditures	152	30,377	369,704	783,618
Excess (Deficiency) of Revenues Over (Under) Expenditures	75,136	176,409	250,870	990,325
Other Financing Sources (Uses)				
Transfers in				81,698
Transfers (out)				(81,698)
Total Other Financing Sources (Uses)				
Net change in fund balances	75,136	176,409	250,870	990,325
Fund Balances, Beginning				536,183
Fund Balances, Ending	\$ 75,136	\$ 176,409	\$ 250,870	\$ 1,526,508

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	2012 Mobility Bonds	TOTALS
\$	\$	\$		\$ 63,384
				526,378
				3,345,514
197	136	97	3,152	21,289
<u>197</u>	<u>136</u>	<u>97</u>	<u>3,152</u>	<u>235,914</u>
				<u>4,192,479</u>
				119,899
				374
				2,886,098
918		169		3,847,900
				210,849
				58,212
				4,038
	59,255		2,065,011	2,327,831
<u>918</u>	<u>59,255</u>	<u>169</u>	<u>2,065,011</u>	<u>9,455,201</u>
(721)	(59,119)	(72)	(2,061,859)	(5,262,722)
				81,698
				(81,698)
(721)	(59,119)	(72)	(2,061,859)	(5,262,722)
412,264	111,886	139,138	6,426,801	38,871,376
<u>\$ 411,543</u>	<u>\$ 52,767</u>	<u>\$ 139,066</u>	<u>\$ 4,364,942</u>	<u>\$ 33,608,654</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Two Months Ended November 30, 2014

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 13,852,893	\$ 13,852,893	\$ 36,795	\$ (13,816,098)	0.3%
Fees and fines	5,470,000	5,470,000	135,025	(5,334,975)	2.5%
Intergovernmental	200,000	200,000	-	(200,000)	0.0%
Earnings on investments	35,000	35,000	3,178	(31,822)	9.1%
Miscellaneous	360,000	360,000	70,647	(289,353)	19.6%
Total Revenues	19,917,893	19,917,893	245,645	(19,672,248)	1.2%
Expenditures					
Current:					
Construction and maintenance	21,326,541	21,261,339	2,959,045	18,302,294	13.9%
Capital Outlay	1,094,613	1,156,505	61,892	1,094,613	5.4%
Total Expenditures	22,421,154	22,417,844	3,020,937	19,396,907	13.5%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,503,261)	(2,499,951)	(2,775,292)	(275,341)	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(437,077)	-	-		
Total Other Financing Sources (Uses)	(437,077)				
Net change in fund balances- budgetary basis	(2,940,338)	(2,499,951)	(2,775,292)	(275,341)	
Net adjustment to reflect operations in accordance with GAAP (a)			(0)		
Fund balances, Beginning	7,472,310	7,472,310	7,472,310		
Fund balances, Ending	\$ 4,531,972	\$ 4,972,359	\$ 4,697,018	\$ (275,341)	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 245,645	\$	\$ 245,645
Expenditures	3,020,937	0	3,020,937
Net Changes in Fund Balances	(2,775,292)	(0)	(2,775,292)
Fund balances, Beginning			7,472,310
Fund balances, Ending			\$ 4,697,018

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Two Months Ended November 30, 2014

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 10,514,639	\$ 10,514,639	\$ 26,589	\$ (10,488,050)	0.3%
Fees and fines	50,000	50,000		(50,000)	0.0%
Earnings on investments	25,000	25,000	1,719	(23,281)	6.9%
Miscellaneous	70,000	70,000	32,066	(37,934)	45.8%
Total Revenues	<u>10,659,639</u>	<u>10,659,639</u>	<u>60,374</u>	<u>(10,599,265)</u>	<u>0.6%</u>
Expenditures					
Current:					
Construction and maintenance	8,115,082	8,106,297	887,768	7,218,529	11.0%
Capital Outlay	<u>790,715</u>	<u>799,500</u>	<u>14,800</u>	<u>784,700</u>	<u>1.9%</u>
Total Expenditures	<u>8,905,797</u>	<u>8,905,797</u>	<u>902,568</u>	<u>8,003,229</u>	<u>10.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,753,842</u>	<u>1,753,842</u>	<u>(842,194)</u>	<u>(2,596,037)</u>	
Other Financing Sources (Uses)					
Transfers out	(1,000,000)	-			
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>				
Net change in fund balances- budgetary basis	753,842	1,753,842	(842,194)	(2,596,037)	
Net adjustment to reflect operations in accordance with GAAP (a)			(54,604)		
Fund balances, Beginning	<u>3,404,692</u>	<u>3,404,692</u>	<u>3,404,692</u>		
Fund balances, Ending	<u>\$ 4,158,534</u>	<u>\$ 5,158,534</u>	<u>\$ 2,507,894</u>	<u>\$ (2,596,037)</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 60,374	\$	\$ 60,374
Expenditures	902,568	54,604	957,172
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(842,194)</u>	<u>(54,604)</u>	<u>(896,798)</u>
Transfers in		-	
Transfers out		-	
Total Other Financing Sources (Uses)			
Net Changes in Fund Balances	(842,194)	(54,604)	(896,798)
Fund balances, Beginning			3,404,692
Fund balances, Ending			<u>\$ 2,507,894</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Two Months Ended November 30, 2014

	<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>
Revenues					
Taxes	\$ 32,112,490	\$ 32,112,490	\$ 85,157	\$ (32,027,333)	0.3%
Fees and fines	-	-	-		
Earnings on investments	24,000	24,000	1,419	(22,581)	5.9%
Total Revenues	<u>32,136,490</u>	<u>32,136,490</u>	<u>86,576</u>	<u>(32,049,914)</u>	<u>0.3%</u>
Expenditures					
Current:					
Principal	17,125,000	17,125,000	-	17,125,000	0.0%
Interest and fiscal charges	15,434,873	15,434,873	500	15,434,373	0.0%
Debt issuance costs			-		
Total Expenditures	<u>32,559,873</u>	<u>32,559,873</u>	<u>500</u>	<u>32,559,373</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(423,383)</u>	<u>(423,383)</u>	<u>86,076</u>	<u>509,459</u>	
Other Financing Sources (Uses)					
Issuance of Bonds			-		
Payment to refunded bond escrow agent			-		
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	(423,383)	(423,383)	86,076	509,459	
Fund balances, Beginning	<u>2,754,532</u>	<u>2,754,532</u>	<u>2,754,532</u>		
Fund balances, Ending	<u>\$ 2,331,149</u>	<u>\$ 2,331,149</u>	<u>\$ 2,840,608</u>	<u>\$ 509,459</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
November 30, 2014

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,188,156	\$ 241,622	\$ 2,429,778
Due from other funds	1,818,202	785,947	2,604,149
Total Current Assets	<u>4,006,358</u>	<u>1,027,569</u>	<u>5,033,927</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	633,068		633,068
Total Capital Assets	<u>633,068</u>		<u>633,068</u>
Total Assets	<u>4,639,426</u>	<u>1,027,569</u>	<u>5,666,995</u>
Liabilities			
Benefits payable	3,653,931	3,449,991	7,103,922
Total Liabilities	<u>3,653,931</u>	<u>3,449,991</u>	<u>7,103,922</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	985,495	(2,422,421)	(1,436,926)
Total Net Assets (Deficit)	<u>\$ 985,495</u>	<u>\$ (2,422,421)</u>	<u>\$ (1,436,926)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Two Months Ended November 30, 2014

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 5,828,514	\$ 795,263	\$ 6,623,777
Total Operating Revenues	<u>5,828,514</u>	<u>795,263</u>	<u>6,623,777</u>
Operating Expenses			
Current operations - general administration	326,446	222,720	549,166
Benefits provided	<u>5,432,539</u>	<u>148,120</u>	<u>5,580,659</u>
Total Operating Expenses	<u>5,758,985</u>	<u>370,840</u>	<u>6,129,825</u>
Operating (Loss)	69,529	424,423	493,952
Non-Operating Revenues			
Earnings on investments	<u>1,751</u>	<u></u>	<u>1,751</u>
Total Non-Operating Revenues	<u>1,751</u>	<u></u>	<u>1,751</u>
Change in Net Position	71,280	424,423	495,703
Net position-beginning	<u>914,215</u>	<u>(2,846,844)</u>	<u>(1,932,629)</u>
Net position-ending	<u>\$ 985,495</u>	<u>\$ (2,422,421)</u>	<u>\$ (1,436,926)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Two Months Ended November 30, 2014

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 4,744,940	\$ (145,624)	\$ 4,599,316
Payment of benefits	(5,432,539)	(148,120)	(5,580,659)
Payment of general administration expenses	(326,446)	(222,720)	(549,166)
Net Cash Provided (used) by Operating Activities	<u>(1,014,045)</u>	<u>(516,464)</u>	<u>(1,530,509)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	1,751		1,751
Net Cash Provided by Investing Activities	<u>1,751</u>		<u>1,751</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	5,763		5,763
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>5,763</u>		<u>5,763</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,006,531)	(516,464)	(1,522,995)
Cash and Cash Equivalents, Beginning of Year	<u>3,194,688</u>	<u>758,087</u>	<u>3,952,775</u>
Cash and Cash Equivalents, Ending of Year	<u>\$ 2,188,157</u>	<u>\$ 241,623</u>	<u>\$ 2,429,780</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 69,529	\$ 424,423	\$ 493,952
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		1,400	1,400
(Increase) Decrease in accounts receivable	134,311	13,810	148,121
(Increase) Decrease in due from other funds	(1,217,885)	(956,097)	(2,173,982)
Total adjustments	<u>(1,083,574)</u>	<u>(940,887)</u>	<u>(2,024,461)</u>
Net Cash Provided by Operating Activities	<u>\$ (1,014,045)</u>	<u>\$ (516,464)</u>	<u>\$ (1,530,509)</u>



STATISTICAL SECTION

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

Contents	Pages
Financial Trends	56-65
<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 ASSETS BY COMPONENT -
ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2006	2007	2008	2009
Governmental activities				
Invested in capital assets, net of related debt	\$ 432,997,770	\$ 571,604,116	\$ 617,510,083	\$ 679,586,901
Restricted	3,082,489	2,712,985	4,034,606	5,363,740
Unrestricted	65,582,780	67,881,987	42,289,889	23,075,239
Total governmental activities net assets	<u><u>\$ 501,663,039</u></u>	<u><u>\$ 642,199,088</u></u>	<u><u>\$ 663,834,578</u></u>	<u><u>\$ 708,025,880</u></u>
Primary Government: Total primary government net assets	<u><u>\$ 501,663,039</u></u>	<u><u>\$ 642,199,088</u></u>	<u><u>\$ 663,834,578</u></u>	<u><u>\$ 708,025,880</u></u>

Fiscal Year

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Two Months Ended 11/30/2014</u>
\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 835,995,462
4,168,945	4,477,906	2,977,050	1,414,427	1,753,831	32,161,831
<u>(2,719,935)</u>	<u>(29,273,588)</u>	<u>(61,148,019)</u>	<u>(93,281,840)</u>	<u>(118,732,064)</u>	<u>(173,629,579)</u>
<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>	<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 694,527,714</u>
<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>	<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 730,252,176</u>	<u>\$ 694,527,714</u>

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

	Fiscal Year			
	2006	2007	2008	2009
Expenses				
Governmental Activities:				
General administration	\$ 23,638,550	\$ 36,523,584	\$ 33,235,842	\$ 40,876,045
Financial administration	5,127,456	5,655,962	7,581,878	8,841,189
Administration of justice	31,024,483	33,416,844	65,681,467	75,836,037
Construction and maintenance	32,721,293	25,197,262	47,535,293	47,188,776
Health and welfare	16,903,729	19,465,407	21,592,759	25,623,533
Cooperative services	941,743	826,741	1,143,390	1,188,580
Public safety	44,544,768	49,422,796	50,016,288	61,126,911
Park and recreation	623,401	1,699,999	2,128,502	1,879,525
Libraries and education	10,484,078	10,474,327	12,325,097	12,956,363
Interest on long-term debt	4,165,438	9,190,051	10,621,067	12,338,352
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	<u>\$ 170,174,939</u>	<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,181,125	\$ 1,630,304	\$ 6,962,663	\$ 6,991,778
Financial administration	613,495	1,760,789	1,976,033	2,451,191
Administration of justice	5,761,276	11,948,143	6,692,111	6,828,228
Construction and maintenance	4,562,531	7,690,682	8,305,998	8,442,746
Health and welfare	4,961,502	5,240,602	4,036,821	5,057,246
Public safety	3,704,319	3,493,999	3,946,125	4,887,245
Park and recreation	201,626	86,733	189,273	187,724
Libraries and education	235,693	240,363	262,957	256,730
Interest on long-term debt				
Operating grants and contributions:				
General administration	1,630,190	1,633,383	6,386,016	6,257,935
Financial administration				
Administration of justice	4,089,072	4,944,665	5,995,866	7,242,476
Construction and maintenance		368,058	1,137,555	1,509,761
Health and welfare	816,749	5,042,570	4,663,836	4,982,855
Cooperative services		10,648	1,936	
Public safety	1,778,870	4,895,654	5,754,025	13,784,334
Park and recreation	113,718	112,464	102,738	61,023
Libraries and education	187,127	88,948	141,938	97,403
Capital grants and contributions:				
Administration of justice				
Construction and maintenance	73,252,137	101,241,210	33,540,586	62,012,765
Health and welfare				45,000
Libraries and education				1,917,000
Total governmental activities program revenues	<u>\$ 109,089,430</u>	<u>\$ 150,429,215</u>	<u>\$ 90,096,477</u>	<u>\$ 133,013,440</u>

Fiscal Year					
2010	2011	2012	2013	2014	Two Months Ended 11/30/2014
\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 49,240,840	\$ 6,337,087
8,059,389	9,441,048	8,345,130	8,689,634	9,624,999	1,213,568
78,173,873	86,468,201	91,021,550	88,026,743	88,932,838	10,378,085
46,946,163	45,632,055	54,818,967	39,479,333	51,488,819	5,529,348
28,566,454	30,104,991	30,906,886	32,321,069	32,868,203	3,696,863
1,123,951	1,177,426	1,118,341	1,057,192	1,136,299	114,177
55,269,509	55,315,591	54,702,459	55,413,140	57,405,134	8,108,601
2,263,280	2,917,574	2,614,004	2,656,159	2,702,814	450,613
13,468,700	14,800,838	15,708,114	16,131,929	16,822,325	2,142,468
15,494,994	14,887,908	15,037,346	(21,997)	38,708	179,569
			2,097,950	1,524,501	(709,789)
			15,771,374	16,467,584	500
<u>\$ 288,004,479</u>	<u>\$ 301,581,135</u>	<u>\$ 313,741,831</u>	<u>\$ 301,664,034</u>	<u>\$ 328,253,064</u>	<u>\$ 37,441,090</u>
\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 8,707,007	\$ 1,041,431
3,273,137	3,988,371	4,695,710	5,938,817	6,359,538	12,219
7,032,374	7,222,932	7,522,930	6,180,140	5,767,146	820,342
6,737,542	6,679,429	7,466,798	5,549,330	6,005,027	55,800
5,652,201	6,396,645	6,138,679	7,085,054	7,374,073	1,122,335
5,060,714	5,621,993	5,642,978	700,554	983,293	80,246
136,864	141,893	183,406	175,619	240,101	18,388
240,719	246,699	269,015	279,570	276,634	33,968
2,034,953	5,257,804	4,167,626	7,907,097	4,810,568	227,148
6,805,719	7,719,264	6,821,433	5,355,301	4,914,178	2,558,232
356,447	1,381,572	949,663	26,918,636	32,266,031	62,607
8,188,534	12,506,581	10,899,781	14,545,610	11,399,291	684,845
13,136					
4,464,349	8,623,225	6,252,054	4,758,606	5,254,488	281,460
1,255,743	157,468	104,002	85,560	100,286	
194,400	174,204	438,841	64,483	69,806	25,198
2,934		27,234			
30,355,407	25,214,312	23,872,205			
<u>\$ 88,828,287</u>	<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 94,054,660</u>	<u>\$ 94,527,467</u>	<u>\$ 7,024,219</u>

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

	Fiscal Year			
	2006	2007	2008	2009
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (61,085,509)</u>	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>
Total primary government net (expense)/revenue	<u><u>\$ (61,085,509)</u></u>	<u><u>\$ (41,443,758)</u></u>	<u><u>\$ (161,765,106)</u></u>	<u><u>\$ (154,841,871)</u></u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 137,839,711	\$ 151,404,502	\$ 171,832,680	\$ 191,467,403
Sales taxes				
Earnings on investments	5,999,017	12,009,284	8,082,178	3,664,184
Grants and contributions not restricted to specific programs	4,515,643			
Miscellaneous	228,309	875,137	3,486,452	3,901,588
Total governmental activities	<u>148,582,680</u>	<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>
Total primary government	<u><u>\$ 148,582,680</u></u>	<u><u>\$ 164,288,923</u></u>	<u><u>\$ 183,401,310</u></u>	<u><u>\$ 199,033,175</u></u>
Change in Net Assets				
Governmental Activities	<u>\$ 87,497,171</u>	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>
Total primary government	<u><u>\$ 87,497,171</u></u>	<u><u>\$ 122,845,165</u></u>	<u><u>\$ 21,636,204</u></u>	<u><u>\$ 44,191,304</u></u>

Fiscal Year					
2010	2011	2012	2013	2014	Two Months Ended 11/30/2014
<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (220,730,721)</u>	<u>\$ (207,609,374)</u>	<u>\$ (233,725,597)</u>	<u>\$ (30,416,871)</u>
<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>	<u><u>\$ (220,730,721)</u></u>	<u><u>\$ (207,609,374)</u></u>	<u><u>\$ (233,725,597)</u></u>	<u><u>\$ (30,416,871)</u></u>
\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 222,976,467	\$ 645,610
3,870,155	2,925,202	1,099,103	2,956,560	4,214,553	-
		2,584,776	930,274	848,022	67,299
<u>4,237,069</u>	<u>5,954,640</u>	<u>6,745,855</u>	<u>12,129,644</u>	<u>16,384,433</u>	<u>2,309,640</u>
<u>206,995,400</u>	<u>205,700,181</u>	<u>209,643,431</u>	<u>223,600,355</u>	<u>244,423,475</u>	<u>3,022,549</u>
<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>	<u><u>\$ 223,600,355</u></u>	<u><u>\$ 244,423,475</u></u>	<u><u>\$ 3,022,549</u></u>
<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>	<u>\$ (11,087,290)</u>	<u>\$ 15,990,981</u>	<u>\$ 10,697,878</u>	<u>\$ (27,394,322)</u>
<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>	<u><u>\$ (11,087,290)</u></u>	<u><u>\$ 15,990,981</u></u>	<u><u>\$ 10,697,878</u></u>	<u><u>\$ (27,394,322)</u></u>

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

	Fiscal Year			
	2006	2007	2008	2009
General Fund				
Reserved:				
Prepaid Items	\$ 97,835	\$ 326,402	\$ 197,806	\$ 100,233
Unreserved	36,741,861	35,375,155	38,547,536	34,463,474
Total General Fund	<u>\$36,839,696</u>	<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 2,680,553	\$ 4,031,923	\$ 4,370,499	\$ 6,057,482
Prepaid items			7,879	11,224
Capital projects	15,765,015	171,246,482	106,937,644	154,475,649
Unreserved, reported in:				
Special revenue funds	12,289,125	16,787,185	15,585,100	23,120,456
Capital project funds	10,218,573	4,381,036	4,857,926	
Total All Other Governmental Funds	<u>\$40,953,266</u>	<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>

Fiscal Year

2010	2011	2012	2013	2014	Two Months Ended 11/30/2014
\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 386,965	\$
43,269,189	43,922,974	35,743,720	36,475,209	37,137,536	16,198,968
<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,708,800</u>	<u>\$ 37,524,501</u>	<u>\$ 16,198,968</u>
\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 2,754,532	\$ 2,840,608
4,305	69,379	54,201	7,010		
76,694,711		43,250,162	27,601,310	7,090,089	4,968,318
22,906,854	30,082,521	31,461,031	24,867,428	31,781,288	28,640,336
<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 54,951,518</u>	<u>\$ 41,625,909</u>	<u>\$ 36,449,262</u>

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

	Fiscal Year			
	2006	2007	2008	2009
Revenues				
Taxes, property	\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904
Taxes, sales				
Fees and fines	20,820,411	26,999,560	28,948,356	34,591,324
Intergovernmental	14,880,649	18,948,719	27,189,804	35,910,436
Earnings on investments	5,708,178	11,724,807	7,875,929	3,509,046
Miscellaneous	5,707,079	7,377,537	5,397,431	8,396,202
Total Revenues	<u>187,522,932</u>	<u>216,346,901</u>	<u>243,359,126</u>	<u>272,965,912</u>
Expenditures				
Current:				
General administration	25,168,551	26,680,249	36,060,406	38,259,862
Financial administration	5,128,091	5,666,739	6,330,272	7,162,814
Administration of justice	29,778,206	33,248,618	38,895,064	68,150,496
Construction and maintenance	29,167,929	27,314,125	28,584,504	30,896,400
Health and welfare	17,192,173	18,227,500	20,369,042	22,539,945
Cooperative services	890,696	934,276	975,720	1,049,985
Public safety	45,536,081	51,014,580	63,081,120	44,578,722
Parks and recreation	1,667,241	1,822,404	1,739,346	1,815,986
Libraries and education	10,154,229	10,694,749	10,422,032	11,398,561
Capital Outlay	20,878,318	30,205,800	78,040,663	102,627,536
Debt Service:				
Principal	5,995,000	7,125,000	8,220,000	8,305,000
Interest and fiscal charges	4,105,682	6,610,629	12,266,435	12,149,302
Debt Issuance costs				1,176,319
Total Expenditures	<u>195,662,197</u>	<u>219,544,669</u>	<u>304,984,604</u>	<u>350,110,928</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(8,139,265)	(3,197,768)	(61,625,478)	(77,145,016)
Other Financing Sources (Uses)				
Transfers in	7,413,941	9,165,382	9,569,698	23,578,390
Transfers (out)	(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)
Bonds issued				119,910,000
Refunding bonds issued				2,460,000
Premium on refunding bonds issued				5,241,474
Issuance of debt	30,245,000	157,552,984		122,676
Payments to current refunding bond agent				(2,865,000)
Sale of capital assets				
Proceeds from capital lease				
Total Other Financing Sources (Uses)	<u>30,245,000</u>	<u>157,552,984</u>	<u></u>	<u>124,869,150</u>
Net Change in Fund Balances	<u>\$ 22,105,735</u>	<u>\$ 154,355,216</u>	<u>\$ (61,625,478)</u>	<u>\$ 47,724,134</u>
Debt service as a percentage of noncapital expenditures	5.78%	7.25%	9.03%	8.26%

Fiscal Year

2010	2011	2012	2013	2014	Two Months Ended 11/30/2014
\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 223,130,132	\$ 645,609
		1,099,103	2,956,560	4,214,553	
35,306,339	37,371,124	39,598,440	37,219,815	38,475,512	3,436,569
28,400,145	36,971,987	29,377,233	43,641,685	37,466,681	4,881,927
3,744,027	2,798,039	2,451,577	930,275	848,024	67,298
7,256,967	6,635,261	7,175,498	12,198,293	34,945,883	2,300,246
<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>	<u>305,214,172</u>	<u>339,080,785</u>	<u>11,331,649</u>
40,727,455	42,352,337	35,704,861	35,700,575	41,138,953	5,742,190
6,725,826	7,176,186	7,221,313	7,180,608	7,891,034	1,154,822
67,310,882	71,839,346	75,286,042	75,903,798	77,343,380	10,695,837
26,775,517	29,542,425	28,214,027	27,403,230	27,786,165	4,199,534
21,124,782	22,067,744	27,835,260	30,447,359	30,119,090	3,371,224
933,519	986,392	960,392	883,324	944,039	102,666
40,895,974	44,156,502	45,463,593	44,916,198	46,609,384	7,519,593
2,231,528	2,263,590	1,957,044	1,979,888	2,411,557	328,290
11,354,804	12,176,637	13,012,700	13,034,164	13,613,875	1,858,746
99,931,347	88,927,796	44,845,672	57,508,193	48,694,210	2,860,425
8,100,000	12,590,000	13,300,000	15,630,000	16,250,000	
16,341,773	15,528,257	15,571,727	16,745,929	15,889,598	
225,979	249,266	541,944	3,650	238,272	500
<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,575</u>	<u>327,336,916</u>	<u>328,929,557</u>	<u>37,833,827</u>
(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	10,151,228	(26,502,178)
15,248,368	14,402,786	13,258,127	11,521,941	11,771,144	
(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	
		58,220,000			
20,780,000	9,675,000				
2,170,147	784,853	7,326,639			
(24,600,000)	(10,230,000)			(21,065,913)	
<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>		<u>(23,787,913)</u>	
<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>	<u>\$ (22,122,744)</u>	<u>\$ (13,636,685)</u>	<u>\$ (26,502,178)</u>
10.07%	10.78%	10.89%	12.00%	11.47%	