

MONTHLY FINANCIAL REPORT
For Four Months Ended January 31, 2015



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

**FORT BEND COUNTY, TEXAS
TABLE OF CONTENTS**

| | <u>Pages</u> |
|---|---------------------|
| <u>INTRODUCTORY SECTION</u> | |
| Letter of Transmittal | i-ii |
| <u>FINANCIAL SECTION</u> | |
| Basic Financial Statements | |
| Government-wide Financial Statements | |
| Statement of Net Assets | 1 |
| Statement of Activities | 2-3 |
| Fund Financial Statements | |
| Governmental Funds Financial Statements | |
| Balance Sheet | 4 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances | 5 |
| Proprietary Funds Financial Statements | |
| Statement of Net Assets | 6 |
| Statement of Revenues, Expenses, and Changes in Fund Net Assets | 7 |
| Statement of Cash Flows | 8 |
| Fiduciary Fund Financial Statements | |
| Statement of Fiduciary Net Assets | 9 |
| Component Unit Financial Statements | |
| Statement of Net Assets | 11 |
| Statement of Activities | 12-13 |
| Required Supplementary Information | |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances | |
| Budget and Actual – General Fund | 16 |
| Notes to Required Supplementary Information | 17 |
| Other Supplementary Information | |
| Combining and Individual Fund Statements and Schedules | |
| Combining Balance Sheet - Non-Major Governmental Funds | 28-35 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds | 36-43 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual | |
| Road and Bridge Special Revenue Fund | 44 |
| Drainage District Special Revenue Fund | 45 |
| Debt Service Fund | 46 |
| Combining Statement of Net Assets - Internal Service Funds | 47 |
| Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds | 48 |
| Combining Statement of Cash Flows - Internal Service Funds | 49 |
| <u>STATISTICAL SECTION</u> | |
| Net Assets by Component | 52-53 |
| Changes in Net Assets | 54-57 |
| Fund Balance of Governmental Funds | 58-59 |
| Changes in Fund Balances, Governmental Funds | 60-61 |





COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3744 (fax)
sturob@co.fort-bend.tx.us

April 28, 2015

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

Gentlemen:

The Monthly Unaudited Financial Report for the four months ending January 31, 2015, 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**

January 31, 2015

| | Primary Government | |
|---|------------------------------------|----------------------------|
| | Governmental Activities | Component Units |
| Assets | | |
| Cash and cash equivalents | \$ 167,979,001 | \$ 143,310,708 |
| Receivables: | | |
| Taxes, net | 53,356,782 | |
| Grants | 4,832,533 | |
| Fees and fines | 4,327,003 | |
| Other | 2,012,584 | |
| Deferred charges - debt refunding | 319,879 | 10,850,203 |
| Due from component units | 986,050 | |
| Capital assets, not being depreciated | 417,835,695 | |
| Capital assets, net of accumulated depreciation | <u>757,578,798</u> | <u>294,633,326</u> |
| Total Assets | <u>1,409,228,325</u> | <u>448,794,237</u> |
| Liabilities | | |
| Accounts payable and accrued expenses | 10,846,780 | |
| Retainage payable | 779,284 | 958,067 |
| Accrued interest payable | 1,288,111 | 1,172,852 |
| Unearned revenues | 52,311,987 | |
| Due to primary government | | 986,050 |
| Due to other governments | 414,999 | |
| Long-term liabilities due within one-year | 15,305,927 | 2,575,000 |
| Long-term liabilities due in more than one-year | <u>528,698,863</u> | <u>386,345,530</u> |
| Total Liabilities | <u>609,645,951</u> | <u>392,037,499</u> |
| Net Assets | | |
| Invested in capital assets, net of related debt | 820,693,477 | (94,287,204) |
| Restricted for: | | |
| Debt Service | 28,952,793 | |
| Unrestricted | <u>(50,063,896)</u> | <u>151,043,942</u> |
| Total Net Assets | <u>\$ 799,582,374</u> | <u>\$ 56,756,738</u> |

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Four Months Ended January 31, 2015

| Functions/Programs | Expenses | Program Revenues | | |
|--|-----------------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government | | | | |
| Governmental Activities: | | | | |
| General administration | \$ 15,022,467 | \$ 2,595,878 | \$ 794,862 | \$ |
| Financial administration | 2,875,318 | 637,659 | | |
| Administration of justice | 24,865,846 | 1,816,855 | 3,744,988 | |
| Construction and maintenance | 10,618,354 | 1,047,036 | 1,228,439 | |
| Health and welfare | 8,995,939 | 2,266,552 | 1,821,878 | |
| Cooperative services | 315,441 | | | |
| Public safety | 18,159,844 | 259,774 | 1,546,342 | |
| Park and recreation | 1,030,636 | 54,777 | | |
| Libraries and education | 5,185,895 | 71,413 | 37,416 | |
| Capital outlay, interim financial activity | 16,420,445 | | | |
| Internal Service Fund, interim activity | (232,537) | | | |
| Interest on long-term debt | 1,500 | | | |
| Total Primary Government | <u>\$ 103,259,148</u> | <u>\$ 8,749,944</u> | <u>\$ 9,173,925</u> | <u>\$</u> |
| Component Units | | | | |
| FB Surface Water Supply Corp. | \$ | \$ | \$ | \$ |
| FB Toll Road Authority | 5,513,147 | 6,384,341 | | |
| FB Grand Parkway Toll Road Operations | 5,392,755 | 4,392,213 | | |
| FB Housing Finance Corp. | | | | |
| FBC Industrial Development Corporation | 12,000 | - | | |
| Total Component Units | <u>\$ 10,917,902</u> | <u>\$ 10,776,554</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**

| | |
|---------------------|----|
| \$ (11,631,727) | \$ |
| (2,237,659) | |
| (19,304,003) | |
| (8,342,879) | |
| (4,907,509) | |
| (315,441) | |
| (16,353,728) | |
| (975,859) | |
| (5,077,066) | |
| (16,420,445) | |
| 232,537 | |
| (1,500) | |
| <u>(85,335,279)</u> | |

871,194
(1,000,542)

| | |
|--|------------------|
| | <u>(12,000)</u> |
| | <u>(141,348)</u> |

| | |
|-----------------------|----------------------|
| 156,203,061 | |
| 739,391 | |
| 150,090 | 106,930 |
| <u>5,903,075</u> | <u>85,623</u> |
| <u>162,995,617</u> | <u>192,553</u> |
| 77,660,338 | 51,205 |
| 721,922,036 | 56,705,533 |
| <u>\$ 799,582,374</u> | <u>\$ 56,756,738</u> |

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

January 31, 2015

| | <u>General Fund</u> | <u>Debt Service Fund</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|-----------------------|--------------------------|---------------------------------|---------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 68,223,845 | \$ 23,612,113 | \$ 50,968,604 | \$ 142,804,562 |
| Taxes receivable, net | 41,042,256 | 6,628,791 | 5,685,735 | 53,356,782 |
| Grants receivable | 4,651,447 | | 181,085 | 4,832,532 |
| Fines and fees receivable | 4,319,143 | | | 4,319,143 |
| Other receivables | 1,855,658 | | 164,786 | 2,020,444 |
| Due from other funds | 25,631,988 | | 2,643,994 | 28,275,982 |
| Due from component units | 986,050 | | | 986,050 |
| Total Assets | <u>\$ 146,710,387</u> | <u>\$ 30,240,904</u> | <u>\$ 59,644,205</u> | <u>\$ 236,595,496</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 8,558,679 | \$ | \$ | \$ 8,558,679 |
| Retainage payable | 53,999 | | 725,286 | 779,285 |
| Due to other funds | | | 7,463,802 | 7,463,802 |
| Due to other governments | 414,999 | | | 414,999 |
| Deferred revenue | 45,368,454 | 6,628,791 | 5,685,736 | 57,682,981 |
| Total Liabilities | <u>54,396,131</u> | <u>6,628,791</u> | <u>13,874,824</u> | <u>74,899,746</u> |
| Fund Balances: | | | | |
| Reserved for: | | | | |
| Debt service | | 23,612,113 | | 23,612,113 |
| Capital projects | | | (7,012,479) | (7,012,479) |
| Unreserved, reported in: | | | | |
| General Fund | 92,314,256 | | | 92,314,256 |
| Special revenue funds | | | 52,781,860 | 52,781,860 |
| Total Fund Balances | <u>92,314,256</u> | <u>23,612,113</u> | <u>45,769,381</u> | <u>161,695,750</u> |
| Total Liabilities and Fund Balances | <u>\$ 146,710,387</u> | <u>\$ 30,240,904</u> | <u>\$ 59,644,205</u> | <u>\$ 236,595,496</u> |

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Four Months Ended January 31, 2015

| | <u>General Fund</u> | <u>Debt Service Fund</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|----------------------|--------------------------|---------------------------------|---------------------------------|
| Revenues | | | | |
| Taxes - Property | \$ 119,516,648 | \$ 20,851,000 | \$ 15,835,413 | \$ 156,203,061 |
| Taxes - Sales | | | 739,391 | 739,391 |
| Fees and fines | 7,242,498 | | 2,192,520 | 9,435,018 |
| Intergovernmental | 4,551,130 | | 6,403,259 | 10,954,389 |
| Earnings on investments | 94,235 | 8,081 | 47,774 | 150,090 |
| Miscellaneous | 5,448,162 | | 429,368 | 5,877,530 |
| Total Revenues | <u>136,852,673</u> | <u>20,859,081</u> | <u>25,647,725</u> | <u>183,359,479</u> |
| Expenditures | | | | |
| Current: | | | | |
| General administration | 13,699,699 | | 219,095 | 13,918,794 |
| Financial administration | 2,763,242 | | 1,401 | 2,764,643 |
| Administration of justice | 18,677,014 | | 6,687,527 | 25,364,541 |
| Construction and maintenance | 795,867 | | 7,156,439 | 7,952,306 |
| Health and welfare | 7,905,489 | | 436,572 | 8,342,061 |
| Cooperative services | 292,419 | | | 292,419 |
| Public safety | 16,870,101 | | 111,675 | 16,981,776 |
| Parks and recreation | 784,625 | | | 784,625 |
| Libraries and education | 4,600,457 | | 17,995 | 4,618,452 |
| Capital Outlay | 3,450,340 | | 16,342,680 | 19,793,020 |
| Debt Service: | | | | |
| Interest and fiscal charges | | 500 | | 500 |
| Debt issuance costs | | 1,000 | | 1,000 |
| Total Expenditures | <u>69,839,253</u> | <u>1,500</u> | <u>30,973,384</u> | <u>100,814,137</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over (Under) Expenditures | <u>67,013,420</u> | <u>20,857,581</u> | <u>(5,325,659)</u> | <u>82,545,342</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | | | 12,305,362 | 12,305,362 |
| Transfers (out) | (12,223,664) | | (81,698) | (12,305,362) |
| Total Other Financing Sources (Uses) | <u>(12,223,664)</u> | | <u>12,223,664</u> | |
| Net change in fund balances | 54,789,756 | 20,857,581 | 6,898,005 | 82,545,342 |
| Fund Balances, Beginning | <u>37,524,500</u> | <u>2,754,532</u> | <u>38,871,376</u> | <u>79,150,408</u> |
| Fund Balances, Ending | <u>\$ 92,314,256</u> | <u>\$ 23,612,113</u> | <u>\$ 45,769,381</u> | <u>\$ 161,695,750</u> |

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITIOIN
PROPRIETARY FUNDS
January 31, 2015

| | Governmental Activities |
|---|------------------------------------|
| | Internal Service Funds |
| Assets | |
| Current Assets: | |
| Cash and cash equivalents | \$ 25,174,437 |
| Total Current Assets | <u>25,174,437</u> |
| Noncurrent Assets: | |
| Capital Assets, net of accumulated depreciation | <u>627,305</u> |
| Total Capital Assets | <u>627,305</u> |
| Total Assets | <u>25,801,742</u> |
| Liabilities | |
| Current Liabilities: | |
| Benefits payable | 7,103,922 |
| Due to other funds | <u>20,812,181</u> |
| Total Current Liabilities | <u>27,916,103</u> |
| Total Liabilities | <u>27,916,103</u> |
| Net Assets (Deficit) | |
| Invested in capital assets, net of related debt | |
| Unrestricted | <u>(2,114,361)</u> |
| Total Net Assets (Deficit) | <u>\$ (2,114,361)</u> |

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Four Months Ended January 31, 2015

| | Governmental Activities |
|---|------------------------------------|
| | Internal Service Funds |
| Operating Revenues | |
| Charges for services | \$ 13,123,508 |
| Total Operating Revenues | <u>13,123,508</u> |
| Operating Expenses | |
| Current operations - general administration | 1,045,802 |
| Benefits provided | 12,267,596 |
| Total Operating Expenses | <u>13,313,398</u> |
| Operating Income (Loss) | (189,890) |
| Non-Operating Revenues | |
| Earnings on investments | 8,158 |
| Total Non-Operating Revenues | <u>8,158</u> |
| Change in Net Position | (181,732) |
| Net position-beginning | <u>(1,932,629)</u> |
| Net position-ending | <u>\$ (2,114,361)</u> |

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Four Months Ended January 31, 2015

| | Governmental Activities |
|--|------------------------------------|
| | Internal Service Funds |
| Cash Flows from Operating Activities | |
| Charges for services | \$ 34,515,377 |
| Payment of benefits | (12,267,596) |
| Payment of general administration expenses | (1,045,802) |
| Net Cash Provided (used) by Operating Activities | <u>21,201,979</u> |
| Cash Flows from Investing Activities | |
| Interest earned on investments | 8,158 |
| Net Cash Provided by Investing Activities | <u>8,158</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Purchase of capital assets | 11,526 |
| Net Cash Provided by (used for) Capital and Related Financing Activities | <u>11,526</u> |
| Net Increase in Cash and Cash Equivalents | 21,221,663 |
| Cash and Cash Equivalents, Beginning of Year | <u>3,952,775</u> |
| Cash and Cash Equivalents, End of Year | <u>\$ 25,174,438</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities | |
| Operating Income (Loss) | \$ (189,890) |
| 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 | 21,242,348 |
| Total adjustments | <u>21,391,869</u> |
| Net Cash Provided by Operating Activities | <u>\$ 21,201,979</u> |

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
January 31, 2015

| | Agency Fund |
|---------------------------|-----------------------------|
| Assets | |
| Cash and cash equivalents | <u>\$ 35,668,473</u> |
| Total Assets | <u><u>\$ 35,668,473</u></u> |
| Liabilities | |
| Due to other governments | <u>\$ 35,668,473</u> |
| Total Liabilities | <u><u>\$ 35,668,473</u></u> |



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

January 31, 2015

| | 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 | \$ 7,737 | \$ 117,643,049 | \$ 25,430,579 | \$ | \$ 229,343 | \$ 143,310,708 |
| Deferred charges - debt refunding | | 10,850,203 | | | | 10,850,203 |
| Due from primary government | | | | | | - |
| Capital assets, net | | 162,299,398 | 132,333,928 | | | 294,633,326 |
| Total Assets | <u>7,737</u> | <u>290,792,650</u> | <u>157,764,507</u> | | <u>229,343</u> | <u>448,794,237</u> |
| Liabilities and Net Assets | | | | | | |
| Liabilities | | | | | | |
| Retainage payable | | 52,840 | 905,227 | | | 958,067 |
| Due to primary government | | 721,273 | 264,777 | | | 986,050 |
| 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 | | 213,611,236 | 172,734,294 | | | 386,345,530 |
| Total Liabilities | | <u>217,534,851</u> | <u>174,502,648</u> | | | <u>392,037,499</u> |
| Net Assets | | | | | | |
| Invested in capital assets, net of related debt | | (53,886,838) | (40,400,366) | | | (94,287,204) |
| Unrestricted | 7,737 | 127,144,637 | 23,662,225 | | 229,343 | 151,043,942 |
| Total Net Assets | <u>\$ 7,737</u> | <u>\$ 73,257,799</u> | <u>\$ (16,738,141)</u> | <u>\$</u> | <u>\$ 229,343</u> | <u>\$ 56,756,738</u> |

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Four Months Ended January 31, 2015

| 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 | 4,994,371 | 6,384,341 | |
| Principal retirement | | | |
| Interest on long-term debt | 518,776 | | |
| Total Fort Bend Toll Road Authority | 5,513,147 | 6,384,341 | |
| Grand Parkway Toll Road Operations | | | |
| Toll road operations | 5,387,255 | 4,392,213 | |
| Interest on long-term debt | 5,500 | | |
| Total Grand Parkway Toll Road Operations | 5,392,755 | 4,392,213 | |
| Fort Bend Housing Finance Corporation | | | |
| General administration | | | |
| Total Fort Bend Housing Finance Corporation | | | |
| Fort Bend County Industrial Development Corporation | | | |
| General administration | 12,000 | | |
| Total Fort Bend County Industrial Development Corporation | 12,000 | | |
| Total Component Units | \$ 10,917,902 | \$ 10,776,554 | \$ - |

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 |
|---|--|---|--|--|---------------|
| \$ | \$ | \$ | \$ | \$ | \$ |
| | 1,389,970 | | | | 1,389,970 |
| | (518,776) | | | | (518,776) |
| | 871,194 | | | | 871,194 |
| | | (995,042) | | | (995,042) |
| | | (5,500) | | | (5,500) |
| | | (1,000,542) | | | (1,000,542) |
| | | | | (12,000) | (12,000) |
| | | | | (12,000) | (12,000) |
| | 871,194 | (1,000,542) | | (12,000) | (141,348) |
| 8 | 84,196 | 22,475 | | 251 | 106,930 |
| | | 85,623 | | | 85,623 |
| 8 | 84,196 | 108,098 | | 251 | 192,553 |
| 8 | 955,390 | (892,444) | | (11,749) | 51,205 |
| 7,729 | 72,302,409 | (15,845,697) | | 241,092 | 56,705,533 |
| \$ 7,737 | \$ 73,257,799 | \$ (16,738,141) | \$ | \$ 229,343 | \$ 56,756,738 |



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 Four Months Ended January 31, 2015

| | 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 | \$ 119,501,168 | \$ (63,743,913) | 65.2% |
| Fees and fines | 26,785,675 | 26,791,667 | 6,869,851 | (19,921,816) | 25.6% |
| Intergovernmental | 5,806,616 | 6,559,891 | 1,363,334 | (5,196,557) | 20.8% |
| Earnings on investments | 601,700 | 601,700 | 94,235 | (507,465) | 15.7% |
| Miscellaneous | 3,650,100 | 3,655,614 | 3,134,493 | (521,121) | 85.7% |
| Total Revenues | 220,089,172 | 220,853,953 | 130,963,081 | (89,890,872) | 59.3% |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | 40,388,351 | 43,526,779 | 13,170,111 | 30,356,667 | 30.3% |
| Financial administration | 8,495,457 | 8,430,615 | 2,763,242 | 5,667,373 | 32.8% |
| Administration of justice | 57,844,990 | 57,750,716 | 18,187,421 | 39,563,296 | 31.5% |
| Construction and maintenance | 2,780,919 | 2,741,459 | 775,454 | 1,966,006 | 28.3% |
| Health and welfare | 20,486,233 | 21,255,089 | 5,297,731 | 15,957,358 | 24.9% |
| Cooperative services | 1,031,961 | 1,025,133 | 292,325 | 732,809 | 28.5% |
| Public safety | 41,465,850 | 41,227,743 | 13,572,986 | 27,654,757 | 32.9% |
| Parks and recreation | 2,935,845 | 2,909,550 | 776,792 | 2,132,758 | 26.7% |
| Libraries and education | 14,598,183 | 14,456,045 | 4,589,077 | 9,866,968 | 31.7% |
| Capital Outlay | 16,444,356 | 3,580,499 | 1,697,095 | 1,883,404 | 47.4% |
| Total Expenditures | 206,472,147 | 196,903,630 | 61,122,234 | 135,781,396 | 31.0% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 13,617,025 | 23,950,323 | 69,840,848 | 45,890,524 | |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | - | - | - | | |
| Transfers out | (12,407,864) | (12,407,864) | (12,223,664) | (184,200) | |
| Total Other Financing Sources (Uses) | (12,407,864) | (12,407,864) | (12,223,664) | (184,200) | |
| Net change in fund balances- budgetary basis | 1,209,161 | 11,542,459 | 57,617,184 | 45,706,324 | |
| Net adjustment to reflect operations in accordance with GAAP (a) | | | (2,827,427) | | |
| Fund Balances, Beginning | 37,524,500 | 37,524,500 | 37,524,500 | | |
| Fund Balances, Ending | \$ 38,733,661 | \$ 49,066,959 | \$ 92,314,257 | \$ 45,706,324 | |

(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 | \$ 130,963,081 | \$ 5,889,597 | \$ 136,852,678 |
| Expenditures | <u>61,122,234</u> | <u>8,717,024</u> | <u>69,839,257</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 69,840,848 | (2,827,427) | 67,013,421 |
| Transfers in | | - | |
| Transfers out | <u>(12,223,664)</u> | <u>-</u> | <u>(12,223,664)</u> |
| Total Other Financing Sources (Uses) | <u>(12,223,664)</u> | | <u>(12,223,664)</u> |
| Net Changes in Fund Balances | 57,617,184 | (2,827,427) | 54,789,757 |
| Fund Balances, Beginning | | | <u>37,524,500</u> |
| Fund Balances, Ending | | | <u><u>\$ 92,314,257</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
January 31, 2015

Special Revenue Funds

| | FBC Assistance Districts | FBC ESD 100 Agreement | Juvenile Operations | Road and Bridge |
|--|-------------------------------------|----------------------------------|--------------------------------|----------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 8,976,090 | \$ 3,379,755 | \$ 8,005,878 | \$ 10,912,341 |
| Taxes receivable, net | | | | 3,387,837 |
| Grants receivable | | | 16,175 | 150,612 |
| Other receivables | | | 6,057 | 86,859 |
| Due from other funds | | | 877,520 | 1,020,953 |
| Total Assets | \$ 8,976,090 | \$ 3,379,755 | \$ 8,905,630 | \$ 15,558,602 |
| Total Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Retainage payable | \$ | \$ | \$ | \$ |
| Due to other funds | | | | |
| Deferred revenues | | | | 3,387,837 |
| Total Liabilities | | | | 3,387,837 |
| Fund Balances: | | | | |
| Reserved: | | | | |
| Capital projects | | | | |
| Unreserved, reported in: | | | | |
| Special revenue funds | 8,976,090 | 3,379,755 | 8,905,630 | 12,170,765 |
| Total Fund Balances | 8,976,090 | 3,379,755 | 8,905,630 | 12,170,765 |
| Total Liabilities and Fund Balances | \$ 8,976,090 | \$ 3,379,755 | \$ 8,905,630 | \$ 15,558,602 |

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> |
|--------------------------|---------------------|-------------------------------------|---------------------------|---------------------------|-------------------------------|
| \$ 7,120,242 | \$ 673,860 | \$ 4,282 | \$ 36,608 | \$ 1,158,419 | \$ 662,242 |
| 2,297,898 | | | | | |
| 6,013 | | | | | |
| 732,713 | | | | 23,553 | |
| | | | | 11,417 | |
| <u>\$ 10,156,866</u> | <u>\$ 673,860</u> | <u>\$ 4,282</u> | <u>\$ 36,608</u> | <u>\$ 1,193,389</u> | <u>\$ 662,242</u> |
| \$ 19,283 | \$ | \$ | \$ | \$ | \$ |
| | | | 3,521 | | 3,291 |
| 2,297,899 | | | | | |
| <u>2,317,182</u> | | | <u>3,521</u> | | <u>3,291</u> |
| 7,839,684 | 673,860 | 4,282 | 33,087 | 1,193,389 | 658,951 |
| <u>7,839,684</u> | <u>673,860</u> | <u>4,282</u> | <u>33,087</u> | <u>1,193,389</u> | <u>658,951</u> |
| <u>\$ 10,156,866</u> | <u>\$ 673,860</u> | <u>\$ 4,282</u> | <u>\$ 36,608</u> | <u>\$ 1,193,389</u> | <u>\$ 662,242</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
January 31, 2015

| | Special Revenue Funds | | | |
|--|------------------------------|------------------------------|-----------------------------------|-----------------------------------|
| | EMS Donations | Library Donations | Probate Court Training | Juvenile Alert Program |
| Assets | | | | |
| Cash and cash equivalents | \$ 7,305 | \$ 145,829 | \$ 80,745 | \$ 50,037 |
| Taxes receivable, net | | | | |
| Grants receivable | | | | |
| Other receivables | | | 395 | |
| Due from other funds | | | | |
| Total Assets | \$ 7,305 | \$ 145,829 | \$ 81,140 | \$ 50,037 |
| Total Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Retainage payable | \$ | \$ | \$ | \$ |
| Due to other funds | | 914 | | |
| Deferred revenues | | | | |
| Total Liabilities | | 914 | | |
| Fund Balances: | | | | |
| Reserved: | | | | |
| Capital projects | | | | |
| Unreserved, reported in: | | | | |
| Special revenue funds | 7,305 | 144,915 | 81,140 | 50,037 |
| Total Fund Balances | 7,305 | 144,915 | 81,140 | 50,037 |
| Total Liabilities and Fund Balances | \$ 7,305 | \$ 145,829 | \$ 81,140 | \$ 50,037 |

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 |
|---|---|--------------------------------|--|--|---|
| \$ 88,507 | \$ 83,369 | \$ 2,146 | \$ 17,779 | \$ 193,730 | \$ 2,483,047 |
| | 121 | | | | 47,749 |
| <u>\$ 88,507</u> | <u>\$ 83,490</u> | <u>\$ 2,146</u> | <u>\$ 17,779</u> | <u>\$ 193,730</u> | <u>\$ 2,530,796</u> |
| \$ | \$ | \$ | \$ | \$ | \$ |
| | 92 | | | 1,895 | 12,296 |
| | <u>92</u> | | | <u>1,895</u> | <u>12,296</u> |
| <u>88,507</u> | <u>83,398</u> | <u>2,146</u> | <u>17,779</u> | <u>191,835</u> | <u>2,518,500</u> |
| <u>88,507</u> | <u>83,398</u> | <u>2,146</u> | <u>17,779</u> | <u>191,835</u> | <u>2,518,500</u> |
| <u>\$ 88,507</u> | <u>\$ 83,490</u> | <u>\$ 2,146</u> | <u>\$ 17,779</u> | <u>\$ 193,730</u> | <u>\$ 2,530,796</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
January 31, 2015

Special Revenue Funds

| | <u>VIT Interest</u> | <u>Elections Contract</u> | <u>Asset Forfeitures</u> | <u>County Child Abuse Prevention</u> |
|--|---------------------|-------------------------------|------------------------------|--|
| Assets | | | | |
| Cash and cash equivalents | \$ 1,045 | \$ 923,477 | \$ 1,851,998 | \$ 12,009 |
| Taxes receivable, net | | | | |
| Grants receivable | | | | |
| Other receivables | | | | 52 |
| Due from other funds | | 1,391 | | |
| Total Assets | <u>\$ 1,045</u> | <u>\$ 924,868</u> | <u>\$ 1,851,998</u> | <u>\$ 12,061</u> |
| Total Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Retainage payable | \$ | \$ | \$ | \$ |
| Due to other funds | | | 4,759 | |
| Deferred revenues | | | | |
| Total Liabilities | | | <u>4,759</u> | |
| Fund Balances: | | | | |
| Reserved: | | | | |
| Capital projects | | | | |
| Unreserved, reported in: | | | | |
| Special revenue funds | 1,045 | 924,868 | 1,847,239 | 12,061 |
| Total Fund Balances | <u>1,045</u> | <u>924,868</u> | <u>1,847,239</u> | <u>12,061</u> |
| Total Liabilities and Fund Balances | <u>\$ 1,045</u> | <u>\$ 924,868</u> | <u>\$ 1,851,998</u> | <u>\$ 12,061</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 |
|--|--|----------------------------------|---|--|---|
| \$ 60,279 | \$ 467,044 | \$ 119,340 | \$ 26,927 | \$ 5,439 | \$ 222,428 |
| | | 8,285 | | | |
| <u>\$ 60,279</u> | <u>\$ 467,044</u> | <u>\$ 127,625</u> | <u>\$ 26,927</u> | <u>\$ 5,439</u> | <u>\$ 222,428</u> |
| \$ | \$ | \$ 21,499 | \$ 44,505 | \$ | \$ |
| | | 21,499 | 44,505 | | |
| 60,279 | 467,044 | 106,126 | (17,578) | 5,439 | 222,428 |
| <u>60,279</u> | <u>467,044</u> | <u>106,126</u> | <u>(17,578)</u> | <u>5,439</u> | <u>222,428</u> |
| <u>\$ 60,279</u> | <u>\$ 467,044</u> | <u>\$ 127,625</u> | <u>\$ 26,927</u> | <u>\$ 5,439</u> | <u>\$ 222,428</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
January 31, 2015

| | 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 | \$ 99,361 | \$ 184,298 | \$ 367,832 | \$ 1,901,628 |
| Taxes receivable, net | | | | |
| Grants receivable | | | | |
| Other receivables | | | | |
| Due from other funds | | | | |
| Total Assets | \$ 99,361 | \$ 184,298 | \$ 367,832 | \$ 1,901,628 |
| Total Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Retainage payable | \$ | \$ | \$ | \$ |
| Due to other funds | 1,596 | 13,444 | 190,957 | 215,268 |
| Deferred revenues | | | | |
| Total Liabilities | 1,596 | 13,444 | 190,957 | 215,268 |
| Fund Balances: | | | | |
| Reserved: | | | | |
| Capital projects | | | | |
| Unreserved, reported in: | | | | |
| Special revenue funds | 97,765 | 170,854 | 176,875 | 1,686,360 |
| Total Fund Balances | 97,765 | 170,854 | 176,875 | 1,686,360 |
| Total Liabilities and Fund Balances | \$ 99,361 | \$ 184,298 | \$ 367,832 | \$ 1,901,628 |

Capital Projects Funds

| FBFCWSC Construction Drainage Projects | 2007 Facilities Bond Fund | Justice Center Project Fund | 2012 Mobility Bonds | TOTALS |
|---|--------------------------------------|--|--------------------------------|----------------------|
| \$ 411,752 | \$ 102,634 | \$ 128,902 | \$ - | \$ 50,968,604 |
| | | | | 5,685,735 |
| | | | | 181,085 |
| | | | | 164,786 |
| | | | | 2,643,994 |
| <u>\$ 411,752</u> | <u>\$ 102,634</u> | <u>\$ 128,902</u> | <u>\$ -</u> | <u>\$ 59,644,204</u> |
| \$ | \$ 50,000 | \$ | \$ 656,002 | \$ 725,285 |
| | | | 6,949,765 | 7,463,802 |
| | | | | 5,685,736 |
| | <u>50,000</u> | | <u>7,605,767</u> | <u>13,874,823</u> |
| 411,752 | 52,634 | 128,902 | (7,605,767) | (7,012,479) |
| | | | | 52,781,860 |
| <u>411,752</u> | <u>52,634</u> | <u>128,902</u> | <u>(7,605,767)</u> | <u>45,769,381</u> |
| <u>\$ 411,752</u> | <u>\$ 102,634</u> | <u>\$ 128,902</u> | <u>\$ -</u> | <u>\$ 59,644,204</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Four Months Ended January 31, 2015

| | Special Revenue Funds | | | |
|--|-------------------------------------|----------------------------------|--------------------------------|----------------------------|
| | FBC Assistance Districts | FBC ESD 100 Agreement | Juvenile Operations | Road and Bridge |
| Revenues | | | | |
| Taxes, property | \$ | \$ | \$ | \$ 9,005,376 |
| Taxes, sales | 739,391 | | | |
| Fees and fines | | | | 1,209,666 |
| Intergovernmental | | 277,918 | 81,548 | 102,877 |
| Earnings on investments | 8,797 | 3,203 | 5,672 | 8,826 |
| Miscellaneous | | | 6,069 | 216,642 |
| Total Revenues | <u>748,188</u> | <u>281,121</u> | <u>93,289</u> | <u>10,543,387</u> |
| Expenditures | | | | |
| Current: | | | | |
| General administration | 19,532 | | | |
| Financial administration | | | | |
| Administration of justice | | | 3,806,483 | |
| Construction and maintenance | | | | 5,115,602 |
| Health and welfare | | | | |
| Public safety | | | | |
| Libraries and education | | | | |
| Capital Outlay | | | | 729,330 |
| Total Expenditures | <u>19,532</u> | <u></u> | <u>3,806,483</u> | <u>5,844,932</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 728,656 | 281,121 | (3,713,194) | 4,698,455 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | | | 12,223,664 | |
| Transfers (out) | | | | |
| Total Other Financing Sources (Uses) | <u></u> | <u></u> | <u>12,223,664</u> | <u></u> |
| Net change in fund balances | 728,656 | 281,121 | 8,510,470 | 4,698,455 |
| Fund Balances, Beginning | <u>8,247,434</u> | <u>3,098,634</u> | <u>395,160</u> | <u>7,472,310</u> |
| Fund Balances, Ending | <u>\$ 8,976,090</u> | <u>\$ 3,379,755</u> | <u>\$ 8,905,630</u> | <u>\$ 12,170,765</u> |

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> |
|--------------------------|---------------------|-------------------------------------|---------------------------|---------------------------|-------------------------------|
| \$ 6,830,037 | \$ | \$ | \$ | \$ | \$ |
| | | | | 103,646 | |
| 4,320 | 62,587 | 5 | 56 | 1,237 | 702 |
| 35,435 | 708 | | 2,336 | | 9,810 |
| <u>6,869,792</u> | <u>63,295</u> | <u>5</u> | <u>2,392</u> | <u>104,883</u> | <u>10,512</u> |
| | | | | 89,865 | |
| 2,037,945 | | | 30,208 | | |
| | | | | | 34,935 |
| 396,855 | | | | | |
| <u>2,434,800</u> | | | <u>30,208</u> | <u>89,865</u> | <u>34,935</u> |
| 4,434,992 | 63,295 | 5 | (27,816) | 15,018 | (24,423) |
| | | | | | |
| | | | | | |
| 4,434,992 | 63,295 | 5 | (27,816) | 15,018 | (24,423) |
| 3,404,692 | 610,565 | 4,277 | 60,903 | 1,178,371 | 683,374 |
| <u>\$ 7,839,684</u> | <u>\$ 673,860</u> | <u>\$ 4,282</u> | <u>\$ 33,087</u> | <u>\$ 1,193,389</u> | <u>\$ 658,951</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Four Months Ended January 31, 2015

| | Special Revenue Funds | | | |
|---|------------------------------|------------------------------|-----------------------------------|-----------------------------------|
| | EMS Donations | Library Donations | Probate Court Training | Juvenile Alert Program |
| Revenues | | | | |
| Taxes, property | \$ | \$ | \$ | \$ |
| Taxes, sales | | | | |
| Fees and fines | | | 1,674 | |
| Intergovernmental | | | | |
| Earnings on investments | | 145 | 84 | 53 |
| Miscellaneous | 52 | 37,416 | | 165 |
| Total Revenues | 52 | 37,561 | 1,758 | 218 |
| Expenditures | | | | |
| Current: | | | | |
| General administration | | | | |
| Financial administration | | | | |
| Administration of justice | | | | |
| Construction and maintenance | | | | |
| Health and welfare | | | | |
| Public safety | | | | |
| Libraries and education | | 17,995 | | |
| Capital Outlay | | | | |
| Total Expenditures | | 17,995 | | |
| Excess (Deficiency) of Revenues | | | | |
| Over (Under) Expenditures | 52 | 19,566 | 1,758 | 218 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | | | | |
| Transfers (out) | | | | |
| Total Other Financing Sources (Uses) | | | | |
| Net change in fund balances | 52 | 19,566 | 1,758 | 218 |
| Fund Balances, Beginning | 7,253 | 125,349 | 79,382 | 49,819 |
| Fund Balances, Ending | \$ 7,305 | \$ 144,915 | \$ 81,140 | \$ 50,037 |

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 |
|---|---|--------------------------------|--|--|---|
| \$ | \$ | \$ | \$ | \$ | \$ |
| | 5,592 | | | | 196,774 |
| | 1,293 | | | | |
| | | 2 | 19 | 215 | |
| 9,466 | | | | | |
| <u>9,466</u> | <u>6,885</u> | <u>2</u> | <u>19</u> | <u>215</u> | <u>196,774</u> |
| | | | | | 148,722 |
| 2,348 | 11,483 | | | 21,325 | |
| | | | | | 17,985 |
| <u>2,348</u> | <u>11,483</u> | | | <u>21,325</u> | <u>166,707</u> |
| 7,118 | (4,598) | 2 | 19 | (21,110) | 30,067 |
| | | | | | |
| | | | | | |
| 7,118 | (4,598) | 2 | 19 | (21,110) | 30,067 |
| 81,389 | 87,996 | 2,144 | 17,760 | 212,945 | 2,488,433 |
| <u>\$ 88,507</u> | <u>\$ 83,398</u> | <u>\$ 2,146</u> | <u>\$ 17,779</u> | <u>\$ 191,835</u> | <u>\$ 2,518,500</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Four Months Ended January 31, 2015

| | Special Revenue Funds | | | |
|---|------------------------------|---------------------------|--------------------------|--------------------------------------|
| | <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 | | | | 478 |
| Intergovernmental | | | 147,524 | |
| Earnings on investments | 2,338 | 919 | 1,872 | |
| Miscellaneous | | 73,251 | 17,714 | |
| Total Revenues | <u>2,338</u> | <u>74,170</u> | <u>167,110</u> | <u>478</u> |
| Expenditures | | | | |
| Current: | | | | |
| General administration | | 50,841 | | |
| Financial administration | 1,401 | | | |
| Administration of justice | | | 43,807 | |
| Construction and maintenance | | | | |
| Health and welfare | | | | |
| Public safety | | | 69,011 | |
| Libraries and education | | | | |
| Capital Outlay | | | 35,914 | |
| Total Expenditures | <u>1,401</u> | <u>50,841</u> | <u>148,732</u> | |
| Excess (Deficiency) of Revenues | | | | |
| Over (Under) Expenditures | 937 | 23,329 | 18,378 | 478 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | | | | |
| Transfers (out) | | | | |
| Total Other Financing Sources (Uses) | | | | |
| Net change in fund balances | 937 | 23,329 | 18,378 | 478 |
| Fund Balances, Beginning | 108 | 901,539 | 1,828,861 | 11,583 |
| Fund Balances, Ending | <u>\$ 1,045</u> | <u>\$ 924,868</u> | <u>\$ 1,847,239</u> | <u>\$ 12,061</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 | 1,671 | 354,366 | | 222,195 |
| 64 | | 130 | | 37 | 233 |
| | | 444 | 3,843 | 5,402 | |
| 64 | 467,044 | 2,245 | 358,209 | 5,439 | 222,428 |
| | | 30,577 | 375,787 | | |
| 150 | | | | | |
| 150 | | 30,577 | 375,787 | | |
| (86) | 467,044 | (28,332) | (17,578) | 5,439 | 222,428 |
| (86) | 467,044 | (28,332) | (17,578) | 5,439 | 222,428 |
| 60,365 | | 134,458 | | | |
| \$ 60,279 | \$ 467,044 | \$ 106,126 | \$ (17,578) | \$ 5,439 | \$ 222,428 |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Four Months Ended January 31, 2015

| | 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 | | | | 674,690 |
| Intergovernmental | 105,140 | 241,272 | 1,018,664 | 2,276,636 |
| Earnings on investments | 93 | | | 2,328 |
| Miscellaneous | 111 | | | 11,212 |
| Total Revenues | 105,344 | 241,272 | 1,018,664 | 2,964,866 |
| Expenditures | | | | |
| Current: | | | | |
| General administration | | | | |
| Financial administration | | | | |
| Administration of justice | | 61,058 | 841,789 | 1,809,369 |
| Construction and maintenance | | | | |
| Health and welfare | | | | |
| Public safety | 7,579 | | | |
| Libraries and education | | | | |
| Capital Outlay | | 9,360 | | 5,320 |
| Total Expenditures | 7,579 | 70,418 | 841,789 | 1,814,689 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 97,765 | 170,854 | 176,875 | 1,150,177 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | | | | 81,698 |
| Transfers (out) | | | | (81,698) |
| Total Other Financing Sources (Uses) | | | | |
| Net change in fund balances | 97,765 | 170,854 | 176,875 | 1,150,177 |
| Fund Balances, Beginning | | | | 536,183 |
| Fund Balances, Ending | \$ 97,765 | \$ 170,854 | \$ 176,875 | \$ 1,686,360 |

Capital Projects Funds

| FBFCWSC Construction Drainage Projects | 2007 Facilities Bond Fund | Justice Center Project Fund | 2012 Mobility Bonds | TOTALS |
|---|--------------------------------------|--|--------------------------------|----------------------|
| \$ | \$ | \$ | | \$ 15,835,413 |
| | | | | 739,391 |
| | | | | 2,192,520 |
| | | | 1,042,524 | 6,403,259 |
| 406 | 235 | 172 | 4,903 | 47,774 |
| | | | | 429,368 |
| <u>406</u> | <u>235</u> | <u>172</u> | <u>1,047,427</u> | <u>25,647,725</u> |
| | | | | 219,095 |
| | | | | 1,401 |
| | | | | 6,687,527 |
| 918 | | 1,974 | | 7,156,439 |
| | | | | 436,572 |
| | | | | 111,675 |
| | | | | 17,995 |
| | <u>59,487</u> | <u>8,434</u> | <u>15,079,995</u> | <u>16,342,680</u> |
| <u>918</u> | <u>59,487</u> | <u>10,408</u> | <u>15,079,995</u> | <u>30,973,384</u> |
| (512) | (59,252) | (10,236) | (14,032,568) | (5,325,659) |
| | | | | 12,305,362 |
| | | | | (81,698) |
| | | | | <u>12,223,664</u> |
| (512) | (59,252) | (10,236) | (14,032,568) | 6,898,005 |
| 412,264 | 111,886 | 139,138 | 6,426,801 | 38,871,376 |
| <u>\$ 411,752</u> | <u>\$ 52,634</u> | <u>\$ 128,902</u> | <u>\$ (7,605,767)</u> | <u>\$ 45,769,381</u> |

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Four Months Ended January 31, 2015

| | 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 | \$ 9,005,376 | \$ (4,847,517) | 65.0% |
| Fees and fines | 5,470,000 | 5,470,000 | 1,209,666 | (4,260,334) | 22.1% |
| Intergovernmental | 200,000 | 200,000 | 102,877 | (97,123) | 51.4% |
| Earnings on investments | 35,000 | 35,000 | 8,826 | (26,174) | 25.2% |
| Miscellaneous | 360,000 | 360,000 | 162,358 | (197,642) | 45.1% |
| Total Revenues | 19,917,893 | 19,917,893 | 10,489,103 | (9,428,790) | 52.7% |
| Expenditures | | | | | |
| Current: | | | | | |
| Construction and maintenance | 21,326,541 | 21,261,339 | 5,115,602 | 16,145,737 | 24.1% |
| Capital Outlay | 1,094,613 | 1,156,505 | 665,914 | 490,591 | 57.6% |
| Total Expenditures | 22,421,154 | 22,417,844 | 5,781,516 | 16,636,328 | 25.8% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,503,261) | (2,499,951) | 4,707,587 | 7,207,538 | |
| 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) | 4,707,587 | 7,207,538 | |
| Net adjustment to reflect operations in accordance with GAAP (a) | | | (9,132) | | |
| Fund balances, Beginning | 7,472,310 | 7,472,310 | 7,472,310 | | |
| Fund balances, Ending | \$ 4,531,972 | \$ 4,972,359 | \$ 12,170,766 | \$ 7,207,538 | |

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

| | Actual Amounts Budgetary Basis | Actual Multi-Year | Actual Amounts GAAP Basis |
|-------------------------------------|---|------------------------------|--|
| Revenues | \$ 10,489,103 | \$ | \$ 10,489,103 |
| Expenditures | 5,781,516 | 9,132 | 5,790,648 |
| Net Changes in Fund Balances | 4,707,587 | (9,132) | 4,698,456 |
| Fund balances, Beginning | | | 7,472,310 |
| Fund balances, Ending | | | \$ 12,170,766 |

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Four Months Ended January 31, 2015

| | <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 | \$ 10,514,639 | \$ 10,514,639 | \$ 6,830,037 | \$ (3,684,602) | 65.0% |
| Fees and fines | 50,000 | 50,000 | | (50,000) | 0.0% |
| Earnings on investments | 25,000 | 25,000 | 4,320 | (20,680) | 17.3% |
| Miscellaneous | 70,000 | 70,000 | 35,435 | (34,565) | 50.6% |
| Total Revenues | <u>10,659,639</u> | <u>10,659,639</u> | <u>6,869,792</u> | <u>(3,789,847)</u> | <u>64.4%</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Construction and maintenance | 8,115,082 | 8,106,297 | 2,034,079 | 6,072,218 | 25.1% |
| Capital Outlay | <u>790,715</u> | <u>799,500</u> | <u>312,502</u> | <u>486,998</u> | <u>39.1%</u> |
| Total Expenditures | <u>8,905,797</u> | <u>8,905,797</u> | <u>2,346,581</u> | <u>6,559,216</u> | <u>26.3%</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>1,753,842</u> | <u>1,753,842</u> | <u>4,523,211</u> | <u>2,769,369</u> | |
| Other Financing Sources (Uses) | | | | | |
| Transfers out | <u>(1,000,000)</u> | <u>-</u> | | | |
| Total Other Financing Sources (Uses) | <u>(1,000,000)</u> | | | | |
| Net change in fund balances- budgetary basis | 753,842 | 1,753,842 | 4,523,211 | 2,769,369 | |
| Net adjustment to reflect operations in accordance with GAAP (a) | | | (88,220) | | |
| 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>\$ 7,839,684</u> | <u>\$ 2,769,369</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 | \$ 6,869,792 | \$ | \$ 6,869,792 |
| Expenditures | <u>2,346,581</u> | <u>88,220</u> | <u>2,434,801</u> |
| Excess (Deficiency) of Revenues | | | |
| Net Changes in Fund Balances | 4,523,211 | (88,220) | 4,434,992 |
| Fund balances, Beginning | | | <u>3,404,692</u> |
| Fund balances, Ending | | | <u>\$ 7,839,684</u> |

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Four Months Ended January 31, 2015

| | <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 | \$ 20,851,000 | \$ (11,261,490) | 64.9% |
| Fees and fines | - | - | - | | |
| Earnings on investments | 24,000 | 24,000 | 8,081 | (15,919) | 33.7% |
| Total Revenues | <u>32,136,490</u> | <u>32,136,490</u> | <u>20,859,080</u> | <u>(11,277,410)</u> | <u>64.9%</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 | 1,500 | 15,433,373 | 0.0% |
| Debt issuance costs | | | - | | |
| Total Expenditures | <u>32,559,873</u> | <u>32,559,873</u> | <u>1,500</u> | <u>32,558,373</u> | <u>0.0%</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(423,383)</u> | <u>(423,383)</u> | <u>20,857,580</u> | <u>21,280,963</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) | 20,857,580 | 21,280,963 | |
| Fund balances, Beginning | 2,754,532 | 2,754,532 | 2,754,532 | | |
| Fund balances, Ending | <u>\$ 2,331,149</u> | <u>\$ 2,331,149</u> | <u>\$ 23,612,112</u> | <u>\$ 21,280,963</u> | |

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
January 31, 2015

| | <u>Employee Benefits</u> | <u>Other Self- Funded Insurance</u> | <u>Totals</u> |
|---|------------------------------|---|-----------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash and cash equivalents | \$ 20,909,535 | \$ 4,264,902 | \$ 25,174,437 |
| Total Current Assets | <u>20,909,535</u> | <u>4,264,902</u> | <u>25,174,437</u> |
| Noncurrent Assets: | | | |
| Capital Assets, net of accumulated depreciation | 627,305 | | 627,305 |
| Total Capital Assets | <u>627,305</u> | | <u>627,305</u> |
| Total Assets | <u>21,536,840</u> | <u>4,264,902</u> | <u>25,801,742</u> |
| Liabilities | | | |
| Benefits payable | 3,653,931 | 3,449,991 | 7,103,922 |
| Due to other funds | 17,998,889 | 2,813,292 | 20,812,181 |
| Total Liabilities | <u>21,652,820</u> | <u>6,263,283</u> | <u>27,916,103</u> |
| Net Assets (Deficit) | | | |
| Invested in capital assets, net of related debt | | | |
| Unrestricted | (115,980) | (1,998,381) | (2,114,361) |
| Total Net Assets (Deficit) | <u>\$ (115,980)</u> | <u>\$ (1,998,381)</u> | <u>\$ (2,114,361)</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Four Months Ended January 31, 2015

| | Employee Benefits | Other Self- Funded Insurance | Totals |
|---|------------------------------|---|-----------------------|
| Operating Revenues | | | |
| Charges for services | \$ 11,526,586 | \$ 1,596,922 | \$ 13,123,508 |
| Total Operating Revenues | <u>11,526,586</u> | <u>1,596,922</u> | <u>13,123,508</u> |
| Operating Expenses | | | |
| Current operations - general administration | 624,326 | 421,476 | 1,045,802 |
| Benefits provided | <u>11,940,613</u> | <u>326,983</u> | <u>12,267,596</u> |
| Total Operating Expenses | <u>12,564,939</u> | <u>748,459</u> | <u>13,313,398</u> |
| Operating (Loss) | (1,038,353) | 848,463 | (189,890) |
| Non-Operating Revenues | | | |
| Earnings on investments | <u>8,158</u> | | <u>8,158</u> |
| Total Non-Operating Revenues | <u>8,158</u> | | <u>8,158</u> |
| Change in Net Position | (1,030,195) | 848,463 | (181,732) |
| Net position-beginning | <u>914,215</u> | <u>(2,846,844)</u> | <u>(1,932,629)</u> |
| Net position-ending | <u>\$ (115,980)</u> | <u>\$ (1,998,381)</u> | <u>\$ (2,114,361)</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Four Months Ended January 31, 2015

| | <u>Employee Benefits</u> | <u>Other Self- Funded Insurance</u> | <u>Totals</u> |
|---|------------------------------|---|----------------------|
| Cash Flows from Operating Activities | | | |
| Charges for services | \$ 30,260,103 | \$ 4,255,274 | \$ 34,515,377 |
| Payment of benefits | (11,940,613) | (326,983) | (12,267,596) |
| Payment of general administration expenses | (624,326) | (421,476) | (1,045,802) |
| Net Cash Provided (used) by Operating Activities | <u>17,695,164</u> | <u>3,506,815</u> | <u>21,201,979</u> |
| Cash Flows from Investing Activities: | | | |
| Interest earned on investments | <u>8,158</u> | | <u>8,158</u> |
| Net Cash Provided by Investing Activities | <u>8,158</u> | | <u>8,158</u> |
| Cash Flows from Capital and Related Financing Activities: | | | |
| Purchase of capital assets | <u>11,526</u> | | <u>11,526</u> |
| Net Cash Provided by (used for) Capital and Related Financing Activities | <u>11,526</u> | | <u>11,526</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 17,714,848 | 3,506,815 | 21,221,663 |
| 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>\$ 20,909,536</u> | <u>\$ 4,264,903</u> | <u>\$ 25,174,438</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | |
| Operating Income (Loss) | \$ (1,038,353) | \$ 848,463 | \$ (189,890) |
| 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 | 18,599,206 | 2,643,142 | 21,242,348 |
| Total adjustments | <u>18,733,517</u> | <u>2,658,352</u> | <u>21,391,869</u> |
| Net Cash Provided by Operating Activities | <u>\$ 17,695,164</u> | <u>\$ 3,506,815</u> | <u>\$ 21,201,979</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>Four Months Ended 1/31/2015</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| \$ 714,396,078 | \$ 743,146,406 | \$ 765,434,403 | \$ 815,121,828 | \$ 847,230,409 | \$ 820,693,477 |
| 4,168,945 | 4,477,906 | 2,977,050 | 1,414,427 | 1,753,831 | 28,952,793 |
| <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>(50,063,896)</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>\$ 799,582,374</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>\$ 799,582,374</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 | Four Months Ended 12/31/2015 |
| \$ 38,638,166 | \$ 40,835,503 | \$ 39,469,034 | \$ 40,041,508 | \$ 49,240,840 | \$ 15,022,467 |
| 8,059,389 | 9,441,048 | 8,345,130 | 8,689,634 | 9,624,999 | 2,875,318 |
| 78,173,873 | 86,468,201 | 91,021,550 | 88,026,743 | 88,932,838 | 24,865,846 |
| 46,946,163 | 45,632,055 | 54,818,967 | 39,479,333 | 51,488,819 | 10,618,354 |
| 28,566,454 | 30,104,991 | 30,906,886 | 32,321,069 | 32,868,203 | 8,995,939 |
| 1,123,951 | 1,177,426 | 1,118,341 | 1,057,192 | 1,136,299 | 315,441 |
| 55,269,509 | 55,315,591 | 54,702,459 | 55,413,140 | 57,405,134 | 18,159,844 |
| 2,263,280 | 2,917,574 | 2,614,004 | 2,656,159 | 2,702,814 | 1,030,636 |
| 13,468,700 | 14,800,838 | 15,708,114 | 16,131,929 | 16,822,325 | 5,185,895 |
| 15,494,994 | 14,887,908 | 15,037,346 | (21,997) | 38,708 | 16,420,445 |
| | | | 2,097,950 | 1,524,501 | (232,537) |
| | | | 15,771,374 | 16,467,584 | 1,500 |
| <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>\$ 103,259,148</u> |
| \$ 7,023,114 | \$ 7,054,198 | \$ 7,558,755 | \$ 8,510,283 | \$ 8,707,007 | \$ 2,595,878 |
| 3,273,137 | 3,988,371 | 4,695,710 | 5,938,817 | 6,359,538 | 637,659 |
| 7,032,374 | 7,222,932 | 7,522,930 | 6,180,140 | 5,767,146 | 1,816,855 |
| 6,737,542 | 6,679,429 | 7,466,798 | 5,549,330 | 6,005,027 | 1,047,036 |
| 5,652,201 | 6,396,645 | 6,138,679 | 7,085,054 | 7,374,073 | 2,266,552 |
| 5,060,714 | 5,621,993 | 5,642,978 | 700,554 | 983,293 | 259,774 |
| 136,864 | 141,893 | 183,406 | 175,619 | 240,101 | 54,777 |
| 240,719 | 246,699 | 269,015 | 279,570 | 276,634 | 71,413 |
| 2,034,953 | 5,257,804 | 4,167,626 | 7,907,097 | 4,810,568 | 794,862 |
| 6,805,719 | 7,719,264 | 6,821,433 | 5,355,301 | 4,914,178 | 3,744,988 |
| 356,447 | 1,381,572 | 949,663 | 26,918,636 | 32,266,031 | 1,228,439 |
| 8,188,534 | 12,506,581 | 10,899,781 | 14,545,610 | 11,399,291 | 1,821,878 |
| 13,136 | | | | | |
| 4,464,349 | 8,623,225 | 6,252,054 | 4,758,606 | 5,254,488 | 1,546,342 |
| 1,255,743 | 157,468 | 104,002 | 85,560 | 100,286 | |
| 194,400 | 174,204 | 438,841 | 64,483 | 69,806 | 37,416 |
| 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>\$ 17,923,869</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 | Four Months Ended 12/31/2015 |
| <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>\$ (85,335,279)</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>\$ (85,335,279)</u></u> |
| \$ 198,888,176 | \$ 196,820,339 | \$ 199,213,697 | \$ 207,583,877 | \$ 222,976,467 | \$ 156,203,061 |
| 3,870,155 | 2,925,202 | 1,099,103 | 2,956,560 | 4,214,553 | 739,391 |
| | | 2,584,776 | 930,274 | 848,022 | 150,090 |
| <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>5,903,075</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>162,995,617</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>\$ 162,995,617</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>\$ 77,660,338</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>\$ 77,660,338</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 | Four Months Ended 1/31/2015 |
|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------------|
| \$ 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 | 92,314,256 |
| <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>\$ 92,314,256</u> |
| | | | | | |
| \$ 4,849,712 | \$ 5,181,758 | \$ 3,991,101 | \$ 2,475,770 | \$ 2,754,532 | \$ 23,612,113 |
| 4,305 | 69,379 | 54,201 | 7,010 | | |
| 76,694,711 | | 43,250,162 | 27,601,310 | 7,090,089 | (7,012,479) |
| 22,906,854 | 30,082,521 | 31,461,031 | 24,867,428 | 31,781,288 | 52,781,860 |
| <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>\$ 69,381,494</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 | Four Months Ended 1/31/2015 |
|------------------------|------------------------|----------------------|------------------------|------------------------|-----------------------------------|
| \$ 199,229,197 | \$ 197,406,898 | \$ 200,056,507 | \$ 208,267,544 | \$ 223,130,132 | \$ 156,203,061 |
| | | 1,099,103 | 2,956,560 | 4,214,553 | 739,391 |
| 35,306,339 | 37,371,124 | 39,598,440 | 37,219,815 | 38,475,512 | 9,435,018 |
| 28,400,145 | 36,971,987 | 29,377,233 | 43,641,685 | 37,466,681 | 10,954,389 |
| 3,744,027 | 2,798,039 | 2,451,577 | 930,275 | 848,024 | 150,090 |
| 7,256,967 | 6,635,261 | 7,175,498 | 12,198,293 | 34,945,883 | 5,877,530 |
| <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>183,359,479</u> |
| 40,727,455 | 42,352,337 | 35,704,861 | 35,700,575 | 41,138,953 | 13,918,794 |
| 6,725,826 | 7,176,186 | 7,221,313 | 7,180,608 | 7,891,034 | 2,764,643 |
| 67,310,882 | 71,839,346 | 75,286,042 | 75,903,798 | 77,343,380 | 25,364,541 |
| 26,775,517 | 29,542,425 | 28,214,027 | 27,403,230 | 27,786,165 | 7,952,306 |
| 21,124,782 | 22,067,744 | 27,835,260 | 30,447,359 | 30,119,090 | 8,342,061 |
| 933,519 | 986,392 | 960,392 | 883,324 | 944,039 | 292,419 |
| 40,895,974 | 44,156,502 | 45,463,593 | 44,916,198 | 46,609,384 | 16,981,776 |
| 2,231,528 | 2,263,590 | 1,957,044 | 1,979,888 | 2,411,557 | 784,625 |
| 11,354,804 | 12,176,637 | 13,012,700 | 13,034,164 | 13,613,875 | 4,618,452 |
| 99,931,347 | 88,927,796 | 44,845,672 | 57,508,193 | 48,694,210 | 19,793,020 |
| 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 | 500 |
| 225,979 | 249,266 | 541,944 | 3,650 | 238,272 | 1,000 |
| <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>100,814,137</u> |
| (68,742,711) | (68,673,169) | (30,156,217) | (22,122,744) | 10,151,228 | 82,545,342 |
| 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></u> | <u>(23,787,913)</u> | <u></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>\$ 82,545,342</u> |
| 10.07% | 10.78% | 10.89% | 12.00% | 11.47% | 0.00% |