

MONTHLY FINANCIAL REPORT
For Six Months Ended March 31, 2015



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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May 20, 2015

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

Gentlemen:

The Monthly Unaudited Financial Report for the six months ending March 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**

March 31, 2015

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 177,349,856	\$ 131,111,595
Receivables:		
Taxes, net	12,493,787	
Grants	2,155,701	
Fees and fines	4,325,962	
Other	1,926,995	
Deferred charges - debt refunding	319,879	10,850,203
Due from component units	7,545,183	
Capital assets, not being depreciated	417,835,695	
Capital assets, net of accumulated depreciation	753,410,166	293,326,607
Total Assets	1,377,363,224	435,288,405
Liabilities		
Accounts payable and accrued expenses	8,559,795	
Retainage payable	767,587	1,386,261
Accrued interest payable	1,288,111	1,172,852
Unearned revenues	11,427,613	
Due to primary government		7,545,183
Due to other governments	406,468	
Long-term liabilities due within one-year	15,305,927	2,575,000
Long-term liabilities due in more than one-year	511,948,863	384,825,530
Total Liabilities	549,704,364	397,504,826
Net Assets		
Invested in capital assets, net of related debt	830,992,698	(94,073,923)
Restricted for:		
Debt Service	9,244,141	
Unrestricted	(12,577,979)	131,857,502
Total Net Assets	\$ 827,658,860	\$ 37,783,579

FORT BEND COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Six Months Ended March 31, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 25,738,044	\$ 3,824,937	\$ 1,154,937	\$
Financial administration	4,222,591	1,375,826		
Administration of justice	37,360,469	2,911,507	4,762,217	
Construction and maintenance	15,869,711	2,078,399	1,655,511	
Health and welfare	13,882,559	3,711,550	2,808,050	
Cooperative services	439,439			
Public safety	27,775,069	364,630	2,617,508	
Park and recreation	1,659,924	78,012		
Libraries and education	8,135,291	117,924	61,042	
Capital outlay, interim financial activity	23,028,234			
Internal Service Fund, interim activity	(1,042,587)			
Interest on long-term debt	7,730,164			
Total Primary Government	<u>\$ 164,798,908</u>	<u>\$ 14,462,785</u>	<u>\$ 13,059,265</u>	<u>\$</u>
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	22,884,278	8,532,637		
FB Grand Parkway Toll Road Operations	11,010,426	6,194,203		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	14,976	-		
Total Component Units	<u>\$ 33,909,680</u>	<u>\$ 14,726,840</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**

\$ (20,758,170)	\$
(2,846,765)	
(29,686,745)	
(12,135,801)	
(7,362,959)	
(439,439)	
(24,792,931)	
(1,581,912)	
(7,956,325)	
(23,028,234)	
1,042,587	
(7,730,164)	
<u>(137,276,858)</u>	
	(14,351,641)
	(4,816,223)
	(14,976)
	<u>(19,182,840)</u>
232,711,205	
1,912,138	
367,090	168,132
8,023,249	92,754
<u>243,013,682</u>	<u>260,886</u>
105,736,824	(18,921,954)
721,922,036	56,705,533
<u>\$ 827,658,860</u>	<u>\$ 37,783,579</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

March 31, 2015

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2015 Mobility Bonds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 90,917,645	\$ 9,362,284		\$ 57,081,786	\$ 157,361,715
Taxes receivable, net	9,756,608	1,169,968		1,567,212	12,493,788
Grants receivable	1,988,044			167,657	2,155,701
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,773,463			160,351	1,933,814
Due from other funds	22,806,984		400,000	1,715,143	24,922,127
Due from component units	7,545,183				7,545,183
Total Assets	<u>\$ 139,107,070</u>	<u>\$ 10,532,252</u>	<u>\$ 400,000</u>	<u>\$ 60,692,150</u>	<u>\$ 210,731,472</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 6,244,834	\$		\$	\$ 6,244,834
Retainage payable	62,388			705,199	767,587
Due to other funds				9,784,237	9,784,237
Due to other governments	406,468				406,468
Deferred revenue	14,088,288	1,169,968		1,567,213	16,825,469
Total Liabilities	<u>20,801,978</u>	<u>1,169,968</u>	<u>-</u>	<u>12,056,649</u>	<u>34,028,595</u>
Fund Balances:					
Reserved for:					
Debt service		9,362,284			9,362,284
Capital projects				(9,294,627)	(9,294,627)
Unreserved, reported in:					
General Fund	118,305,092		400,000		118,705,092
Special revenue funds				57,930,128	57,930,128
Total Fund Balances	<u>118,305,092</u>	<u>9,362,284</u>	<u>400,000</u>	<u>48,635,501</u>	<u>176,702,877</u>
Total Liabilities and Fund Balances	<u>\$ 139,107,070</u>	<u>\$ 10,532,252</u>	<u>\$ 400,000</u>	<u>\$ 60,692,150</u>	<u>\$ 210,731,472</u>

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2015 Mobility Bonds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes - Property	\$ 178,107,893	\$ 31,070,549		\$ 23,532,764	\$ 232,711,206
Taxes - Sales				1,912,138	1,912,138
Fees and fines	11,713,783			3,931,268	15,645,051
Intergovernmental	7,150,970		400,000	8,124,861	15,675,831
Earnings on investments	272,844	17,367		76,881	367,092
Miscellaneous	6,771,743			1,383,238	8,154,981
Total Revenues	<u>204,017,233</u>	<u>31,087,916</u>	<u>400,000</u>	<u>38,961,150</u>	<u>274,466,299</u>
Expenditures					
Current:					
General administration	23,573,230			393,790	23,967,020
Financial administration	4,051,437			2,374	4,053,811
Administration of justice	28,223,277			9,965,742	38,189,019
Construction and maintenance	1,176,070			10,703,138	11,879,208
Health and welfare	12,097,280			799,156	12,896,436
Cooperative services	404,466				404,466
Public safety	25,809,173			194,059	26,003,232
Parks and recreation	1,287,975				1,287,975
Libraries and education	7,247,709			34,734	7,282,443
Capital Outlay	7,142,360			19,327,696	26,470,056
Debt Service:					
Principal		16,750,000			16,750,000
Interest and fiscal charges		7,729,164			7,729,164
Debt issuance costs		1,000			1,000
Total Expenditures	<u>111,012,977</u>	<u>24,480,164</u>	<u></u>	<u>41,420,689</u>	<u>176,913,830</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>93,004,256</u>	<u>6,607,752</u>	<u>400,000</u>	<u>(2,459,539)</u>	<u>97,552,469</u>
Other Financing Sources (Uses)					
Transfers in				12,413,373	12,413,373
Transfers (out)	(12,223,664)			(189,709)	(12,413,373)
Total Other Financing Sources (Uses)	<u>(12,223,664)</u>	<u></u>	<u></u>	<u>12,223,664</u>	<u></u>
Net change in fund balances					
	80,780,592	6,607,752	400,000	9,764,125	97,552,469
Fund Balances, Beginning	<u>37,524,500</u>	<u>2,754,532</u>	<u></u>	<u>38,871,376</u>	<u>79,150,408</u>
Fund Balances, Ending	<u>\$ 118,305,092</u>	<u>\$ 9,362,284</u>	<u>\$ 400,000</u>	<u>\$ 48,635,501</u>	<u>\$ 176,702,877</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 19,988,145
Total Current Assets	<u>19,988,145</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>621,543</u>
Total Capital Assets	<u>621,543</u>
Total Assets	<u>20,609,688</u>
Liabilities	
Current Liabilities:	
Benefits payable	7,103,922
Due to other funds	<u>15,137,891</u>
Total Current Liabilities	<u>22,241,813</u>
Total Liabilities	<u>22,241,813</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(1,632,125)</u>
Total Net Assets (Deficit)	<u>\$ (1,632,125)</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 19,732,212
Total Operating Revenues	<u>19,732,212</u>
Operating Expenses	
Current operations - general administration	1,514,381
Benefits provided	17,935,169
Total Operating Expenses	<u>19,449,550</u>
Operating Income (Loss)	282,662
Non-Operating Revenues	
Earnings on investments	17,840
Total Non-Operating Revenues	<u>17,840</u>
Change in Net Position	300,502
Net position-beginning	<u>(1,932,627)</u>
Net position-ending	<u>\$ (1,632,125)</u>

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

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 35,449,791
Payment of benefits	(17,935,169)
Payment of general administration expenses	(1,514,381)
Net Cash Provided (used) by Operating Activities	<u>16,000,241</u>
Cash Flows from Investing Activities	
Interest earned on investments	17,840
Net Cash Provided by Investing Activities	<u>17,840</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	17,288
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>17,288</u>
Net Increase in Cash and Cash Equivalents	16,035,369
Cash and Cash Equivalents, Beginning of Year	<u>3,952,775</u>
Cash and Cash Equivalents, End of Year	<u>\$ 19,988,144</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 282,662
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	15,568,058
Total adjustments	<u>15,717,579</u>
Net Cash Provided by Operating Activities	<u>\$ 16,000,241</u>

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

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 38,783,074</u>
Total Assets	<u><u>\$ 38,783,074</u></u>
Liabilities	
Due to other governments	<u>\$ 38,783,074</u>
Total Liabilities	<u><u>\$ 38,783,074</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

March 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	\$ 7,741	\$ 108,481,208	\$ 22,396,165	\$	\$ 226,481	\$ 131,111,595
Deferred charges - debt refunding		10,850,203				10,850,203
Due from primary government						-
Capital assets, net		161,555,688	131,770,919			293,326,607
Total Assets	<u>7,741</u>	<u>280,887,099</u>	<u>154,167,084</u>		<u>226,481</u>	<u>435,288,405</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		461,123	925,138			1,386,261
Due to primary government		7,092,380	452,803			7,545,183
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		212,091,236	172,734,294			384,825,530
Total Liabilities		<u>222,794,241</u>	<u>174,710,585</u>			<u>397,504,826</u>
Net Assets						
Invested in capital assets, net of related debt		(53,110,548)	(40,963,375)			(94,073,923)
Unrestricted	7,741	111,203,406	20,419,874		226,481	131,857,502
Total Net Assets	<u>\$ 7,741</u>	<u>\$ 58,092,858</u>	<u>\$ (20,543,501)</u>	<u>\$</u>	<u>\$ 226,481</u>	<u>\$ 37,783,579</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Six Months Ended March 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	17,444,824	8,532,637	
Principal retirement	1,055,000		
Interest on long-term debt	4,384,454		
Total Fort Bend Toll Road Authority	<u>22,884,278</u>	<u>8,532,637</u>	
Grand Parkway Toll Road Operations			
Toll road operations	7,414,826	6,194,203	
Interest on long-term debt	3,595,600		
Total Grand Parkway Toll Road Operations	<u>11,010,426</u>	<u>6,194,203</u>	
Fort Bend Housing Finance Corporation			
General administration			
Total Fort Bend Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	14,976		
Total Fort Bend County Industrial Development Corporation	<u>14,976</u>		
Total Component Units	<u>\$ 33,909,680</u>	<u>\$ 14,726,840</u>	<u>\$ -</u>

General Revenues:

 Unrestricted earnings on investments
 Miscellaneous

Total General Revenues

 Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

** Unavailable as of issuance of this report.

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
\$	\$	\$	\$	\$	\$
	(8,912,187)				(8,912,187)
	(1,055,000)				(1,055,000)
	(4,384,454)				(4,384,454)
	(14,351,641)				(14,351,641)
		(1,220,623)			(1,220,623)
		(3,595,600)			(3,595,600)
		(4,816,223)			(4,816,223)
				(14,976)	(14,976)
				(14,976)	(14,976)
	(14,351,641)	(4,816,223)		(14,976)	(19,182,840)
12	135,982	31,773		365	168,132
	6,108	86,646			92,754
12	142,090	118,419		365	260,886
12	(14,209,551)	(4,697,804)		(14,611)	(18,921,954)
7,729	72,302,409	(15,845,697)		241,092	56,705,533
\$ 7,741	\$ 58,092,858	\$ (20,543,501)	\$	\$ 226,481	\$ 37,783,579



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 Six Months Ended March 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	\$ 178,071,418	\$ (5,173,663)	97.2%
Fees and fines	26,785,675	26,791,667	11,125,045	(15,666,622)	41.5%
Intergovernmental	5,806,616	6,559,891	1,970,108	(4,589,783)	30.0%
Earnings on investments	601,700	601,700	272,844	(328,856)	45.3%
Miscellaneous	3,650,100	3,655,614	3,501,203	(154,411)	95.8%
Total Revenues	220,089,172	220,853,953	194,940,618	(25,913,335)	88.3%
Expenditures					
Current:					
General administration	40,388,351	42,761,336	22,457,953	20,303,383	52.5%
Financial administration	8,495,457	8,431,442	4,051,437	4,380,005	48.1%
Administration of justice	57,844,990	57,750,716	27,512,977	30,237,739	47.6%
Construction and maintenance	2,780,919	2,741,459	1,137,797	1,603,662	41.5%
Health and welfare	20,486,233	20,781,419	8,096,128	12,685,291	39.0%
Cooperative services	1,031,961	1,025,133	404,285	620,849	39.4%
Public safety	41,465,850	41,227,743	19,142,551	22,085,192	46.4%
Parks and recreation	2,935,845	2,899,845	1,257,458	1,642,388	43.4%
Libraries and education	14,598,183	14,393,935	7,200,069	7,193,867	50.0%
Capital Outlay	16,444,356	3,810,895	3,097,005	713,890	81.3%
Total Expenditures	206,472,147	195,823,925	94,357,659	101,466,266	48.2%
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,617,025	25,030,028	100,582,959	75,552,931	
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	12,622,164	88,359,295	75,368,731	
Net adjustment to reflect operations in accordance with GAAP (a)			(7,578,703)		
Fund Balances, Beginning	37,524,500	37,524,500	37,524,500		
Fund Balances, Ending	\$ 38,733,661	\$ 50,146,664	\$ 118,305,092	\$ 75,368,731	

(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	\$ 194,940,618	\$ 9,076,644	\$ 204,017,262
Expenditures	<u>94,357,659</u>	<u>16,655,347</u>	<u>111,013,006</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	100,582,959	(7,578,703)	93,004,256
Transfers in		-	
Transfers out	<u>(12,223,664)</u>	<u>-</u>	<u>(12,223,664)</u>
Total Other Financing Sources (Uses)	(12,223,664)		(12,223,664)
Net Changes in Fund Balances	88,359,295	(7,578,703)	80,780,592
Fund Balances, Beginning			<u>37,524,500</u>
Fund Balances, Ending			<u><u>\$ 118,305,092</u></u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**



FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

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

FBC ESD 100 Agreement

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

Juvenile Probation

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

Road and Bridge

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

Drainage District

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

Lateral Road

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

County Historical Commission

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

Utility Assistance

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

County Law Library

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

Gus George Law Academy

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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
March 31, 2015

Special Revenue Funds

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 10,123,920	\$ 3,381,452	\$ 6,652,168	\$ 13,979,949
Taxes receivable, net				1,030,508
Grants receivable			10,261	150,612
Other receivables			16,183	59,768
Due from other funds			564,927	697,713
Total Assets	\$ 10,123,920	\$ 3,381,452	\$ 7,243,539	\$ 15,918,550
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	4,883			
Deferred revenues				1,030,508
Total Liabilities	4,883			1,030,508
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	10,119,037	3,381,452	7,243,539	14,888,042
Total Fund Balances	10,119,037	3,381,452	7,243,539	14,888,042
Total Liabilities and Fund Balances	\$ 10,123,920	\$ 3,381,452	\$ 7,243,539	\$ 15,918,550

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 6,832	\$ 135,400	\$ 81,646	\$ 50,337
Taxes receivable, net				
Grants receivable				
Other receivables			505	
Due from other funds				
Total Assets	\$ 6,832	\$ 135,400	\$ 82,151	\$ 50,337
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		5,531		
Deferred revenues				
Total Liabilities		5,531		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	6,832	129,869	82,151	50,337
Total Fund Balances	6,832	129,869	82,151	50,337
Total Liabilities and Fund Balances	\$ 6,832	\$ 135,400	\$ 82,151	\$ 50,337

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
\$ 92,662	\$ 85,276	\$ 2,147	\$ 17,788	\$ 183,572	\$ 2,433,528
	40				53,963
	19				
<u>\$ 92,662</u>	<u>\$ 85,335</u>	<u>\$ 2,147</u>	<u>\$ 17,788</u>	<u>\$ 183,572</u>	<u>\$ 2,487,491</u>
\$	\$	\$	\$	\$	\$
				1,895	12,242
				1,895	12,242
92,662	85,335	2,147	17,788	181,677	2,475,249
<u>92,662</u>	<u>85,335</u>	<u>2,147</u>	<u>17,788</u>	<u>181,677</u>	<u>2,475,249</u>
<u>\$ 92,662</u>	<u>\$ 85,335</u>	<u>\$ 2,147</u>	<u>\$ 17,788</u>	<u>\$ 183,572</u>	<u>\$ 2,487,491</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
March 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	\$ 72	\$ 1,056,941	\$ 2,474,403	\$ 12,227
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds		1,125		
Total Assets	<u>\$ 72</u>	<u>\$ 1,058,066</u>	<u>\$ 2,474,403</u>	<u>\$ 12,227</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			5,251	
Deferred revenues				
Total Liabilities			<u>5,251</u>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	72	1,058,066	2,469,152	12,227
Total Fund Balances	<u>72</u>	<u>1,058,066</u>	<u>2,469,152</u>	<u>12,227</u>
Total Liabilities and Fund Balances	<u>\$ 72</u>	<u>\$ 1,058,066</u>	<u>\$ 2,474,403</u>	<u>\$ 12,227</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>
\$ 113,507	\$ 456,149	\$ 96,595	\$ 52,822	\$ 5,441	\$ 219,651
		771			
<u>\$ 113,507</u>	<u>\$ 456,149</u>	<u>\$ 97,366</u>	<u>\$ 52,822</u>	<u>\$ 5,441</u>	<u>\$ 219,651</u>
\$	\$	\$ 2,497	\$ 90,561	\$	\$ 167
		2,497	90,561		167
<u>113,507</u>	<u>456,149</u>	<u>94,869</u>	<u>(37,739)</u>	<u>5,441</u>	<u>219,484</u>
<u>113,507</u>	<u>456,149</u>	<u>94,869</u>	<u>(37,739)</u>	<u>5,441</u>	<u>219,484</u>
<u>\$ 113,507</u>	<u>\$ 456,149</u>	<u>\$ 97,366</u>	<u>\$ 52,822</u>	<u>\$ 5,441</u>	<u>\$ 219,651</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
March 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	\$ 51,039	\$ 188,245	\$ 399,428	\$ 2,258,845
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	\$ 51,039	\$ 188,245	\$ 399,428	\$ 2,258,845
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,823	12,212	241,106	242,102
Deferred revenues				
Total Liabilities	1,823	12,212	241,106	242,102
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	49,216	176,033	158,322	2,016,743
Total Fund Balances	49,216	176,033	158,322	2,016,743
Total Liabilities and Fund Balances	\$ 51,039	\$ 188,245	\$ 399,428	\$ 2,258,845

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	2012 Mobility Bonds	TOTALS
\$ 398,534	\$ 59,554	\$ 114,356	\$ -	\$ 57,081,786
				1,567,212
				167,657
				160,351
				1,715,143
<u>\$ 398,534</u>	<u>\$ 59,554</u>	<u>\$ 114,356</u>	<u>\$ -</u>	<u>\$ 60,692,149</u>
\$	\$ 50,000	\$	\$ 655,198	\$ 705,198
			9,161,873	9,784,237
				1,567,213
	<u>50,000</u>		<u>9,817,071</u>	<u>12,056,648</u>
398,534	9,554	114,356	(9,817,071)	(9,294,627)
				57,930,128
<u>398,534</u>	<u>9,554</u>	<u>114,356</u>	<u>(9,817,071)</u>	<u>48,635,501</u>
<u>\$ 398,534</u>	<u>\$ 59,554</u>	<u>\$ 114,356</u>	<u>\$ -</u>	<u>\$ 60,692,149</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 13,418,348
Taxes, sales	1,912,138			
Fees and fines				2,261,533
Intergovernmental		277,918	220,846	102,877
Earnings on investments	13,613	4,900	9,948	17,300
Miscellaneous			8,837	222,767
Total Revenues	1,925,751	282,818	239,631	16,022,825
Expenditures				
Current:				
General administration	54,148			
Financial administration				
Administration of justice			5,586,116	
Construction and maintenance				7,467,392
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			28,800	1,139,701
Total Expenditures	54,148		5,614,916	8,607,093
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,871,603	282,818	(5,375,285)	7,415,732
Other Financing Sources (Uses)				
Transfers in			12,223,664	
Transfers (out)				
Total Other Financing Sources (Uses)			12,223,664	
Net change in fund balances	1,871,603	282,818	6,848,379	7,415,732
Fund Balances, Beginning	8,247,434	3,098,634	395,160	7,472,310
Fund Balances, Ending	\$ 10,119,037	\$ 3,381,452	\$ 7,243,539	\$ 14,888,042

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>
\$ 10,114,416	\$	\$	\$	\$	\$
				164,606	
9,463	62,587	7	71	1,814	1,033
53,457	1,046		2,881		26,840
<u>10,177,336</u>	<u>63,633</u>	<u>7</u>	<u>2,952</u>	<u>166,420</u>	<u>27,873</u>
				161,674	
3,195,374			39,427		56,119
545,340					
<u>3,740,714</u>			<u>39,427</u>	<u>161,674</u>	<u>56,119</u>
6,436,622	63,633	7	(36,475)	4,746	(28,246)
6,436,622	63,633	7	(36,475)	4,746	(28,246)
3,404,692	610,565	4,277	60,903	1,178,371	683,374
<u>\$ 9,841,314</u>	<u>\$ 674,198</u>	<u>\$ 4,284</u>	<u>\$ 24,428</u>	<u>\$ 1,183,117</u>	<u>\$ 655,128</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			2,644	
Intergovernmental				
Earnings on investments		212	125	78
Miscellaneous	52	61,042		440
Total Revenues	52	61,254	2,769	518
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	473			
Public safety				
Libraries and education		34,734		
Capital Outlay		22,000		
Total Expenditures	473	56,734		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(421)	4,520	2,769	518
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(421)	4,520	2,769	518
Fund Balances, Beginning	7,253	125,349	79,382	49,819
Fund Balances, Ending	\$ 6,832	\$ 129,869	\$ 82,151	\$ 50,337

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
\$	\$	\$	\$	\$	\$
	8,575				297,544
	3,146				
		3	28	310	
<u>13,621</u>					
<u>13,621</u>	<u>11,721</u>	<u>3</u>	<u>28</u>	<u>310</u>	<u>297,544</u>
					285,807
2,348	14,382			31,578	
					24,921
<u>2,348</u>	<u>14,382</u>			<u>31,578</u>	<u>310,728</u>
11,273	(2,661)	3	28	(31,268)	(13,184)
11,273	(2,661)	3	28	(31,268)	(13,184)
81,389	87,996	2,144	17,760	212,945	2,488,433
<u>\$ 92,662</u>	<u>\$ 85,335</u>	<u>\$ 2,147</u>	<u>\$ 17,788</u>	<u>\$ 181,677</u>	<u>\$ 2,475,249</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				644
Intergovernmental			302,815	
Earnings on investments	2,338	1,408	2,905	
Miscellaneous		208,954	606,959	
Total Revenues	2,338	210,362	912,679	644
Expenditures				
Current:				
General administration		53,835		
Financial administration	2,374			
Administration of justice			69,060	
Construction and maintenance				
Health and welfare				
Public safety			102,651	
Libraries and education				
Capital Outlay			100,677	
Total Expenditures	2,374	53,835	272,388	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(36)	156,527	640,291	644
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(36)	156,527	640,291	644
Fund Balances, Beginning	108	901,539	1,828,861	11,583
Fund Balances, Ending	\$ 72	\$ 1,058,066	\$ 2,469,152	\$ 12,227

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
\$	\$	\$	\$	\$	\$
53,187	467,044	2,671	524,116		224,725
105		181		39	344
		444	154,516	5,402	
<u>53,292</u>	<u>467,044</u>	<u>3,296</u>	<u>678,632</u>	<u>5,441</u>	<u>225,069</u>
	5,575				279
150		42,885	716,371		
	5,320				5,306
<u>150</u>	<u>10,895</u>	<u>42,885</u>	<u>716,371</u>		<u>5,585</u>
53,142	456,149	(39,589)	(37,739)	5,441	219,484
53,142	456,149	(39,589)	(37,739)	5,441	219,484
60,365		134,458			
<u>\$ 113,507</u>	<u>\$ 456,149</u>	<u>\$ 94,869</u>	<u>\$ (37,739)</u>	<u>\$ 5,441</u>	<u>\$ 219,484</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Six Months Ended March 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				1,195,722
Intergovernmental	105,140	270,856	1,416,754	3,020,605
Earnings on investments	128			3,473
Miscellaneous	111			16,915
Total Revenues	105,379	270,856	1,416,754	4,236,715
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		85,463	1,258,432	2,750,835
Construction and maintenance				
Health and welfare				
Public safety	35,139			
Libraries and education				
Capital Outlay	21,024	9,360	1,258,432	5,320
Total Expenditures	56,163	94,823	1,258,432	2,756,155
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,216	176,033	158,322	1,480,560
Other Financing Sources (Uses)				
Transfers in				189,709
Transfers (out)				(189,709)
Total Other Financing Sources (Uses)				
Net change in fund balances	49,216	176,033	158,322	1,480,560
Fund Balances, Beginning				536,183
Fund Balances, Ending	\$ 49,216	\$ 176,033	\$ 158,322	\$ 2,016,743

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	2012 Mobility Bonds	TOTALS
\$	\$	\$		\$ 23,532,764
				1,912,138
				3,931,268
			1,069,574	8,124,861
593	281	232	4,903	76,881
				1,383,238
<u>593</u>	<u>281</u>	<u>232</u>	<u>1,074,477</u>	<u>38,961,150</u>
				393,790
				2,374
				9,965,742
13,323	10,644	16,082	323	10,703,138
				799,156
				194,059
				34,734
<u>1,000</u>	<u>91,969</u>	<u>8,932</u>	<u>17,318,026</u>	<u>19,327,696</u>
<u>14,323</u>	<u>102,613</u>	<u>25,014</u>	<u>17,318,349</u>	<u>41,420,689</u>
(13,730)	(102,332)	(24,782)	(16,243,872)	(2,459,539)
				12,413,373
				(189,709)
				<u>12,223,664</u>
(13,730)	(102,332)	(24,782)	(16,243,872)	9,764,125
<u>412,264</u>	<u>111,886</u>	<u>139,138</u>	<u>6,426,801</u>	<u>38,871,376</u>
<u>\$ 398,534</u>	<u>\$ 9,554</u>	<u>\$ 114,356</u>	<u>\$ (9,817,071)</u>	<u>\$ 48,635,501</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Six Months Ended March 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	\$ 13,418,348	\$ (434,545)	96.9%
Fees and fines	5,470,000	5,470,000	2,261,533	(3,208,467)	41.3%
Intergovernmental	200,000	200,000	102,877	(97,123)	51.4%
Earnings on investments	35,000	35,000	17,300	(17,700)	49.4%
Miscellaneous	360,000	360,000	168,483	(191,517)	46.8%
Total Revenues	19,917,893	19,917,893	15,968,541	(3,949,352)	80.2%
Expenditures					
Current:					
Construction and maintenance	21,326,541	21,261,339	7,467,392	13,793,947	35.1%
Capital Outlay	1,094,613	1,156,505	1,020,138	136,367	88.2%
Total Expenditures	22,421,154	22,417,844	8,487,530	13,930,314	37.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,503,261)	(2,499,951)	7,481,010	9,980,961	
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)	7,481,010	9,980,961	
Net adjustment to reflect operations in accordance with GAAP (a)			(65,279)		
Fund balances, Beginning	7,472,310	7,472,310	7,472,310		
Fund balances, Ending	\$ 4,531,972	\$ 4,972,359	\$ 14,888,042	\$ 9,980,961	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 15,968,541	\$	\$ 15,968,541
Expenditures	8,487,530	65,279	8,552,809
Net Changes in Fund Balances	7,481,010	(65,279)	7,415,732
Fund balances, Beginning			7,472,310
Fund balances, Ending			\$ 14,888,042

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Six Months Ended March 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	\$ 10,114,416	\$ (400,223)	96.2%
Fees and fines	50,000	50,000	11,764	(38,236)	23.5%
Earnings on investments	25,000	25,000	9,463	(15,537)	37.9%
Miscellaneous	70,000	70,000	41,693	(28,307)	59.6%
Total Revenues	<u>10,659,639</u>	<u>10,659,639</u>	<u>10,177,336</u>	<u>(482,303)</u>	<u>95.5%</u>
Expenditures					
Current:					
Construction and maintenance	8,115,082	8,106,297	3,170,922	4,935,375	39.1%
Capital Outlay	<u>790,715</u>	<u>799,500</u>	<u>438,258</u>	<u>361,242</u>	<u>54.8%</u>
Total Expenditures	<u>8,905,797</u>	<u>8,905,797</u>	<u>3,609,180</u>	<u>5,296,617</u>	<u>40.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,753,842</u>	<u>1,753,842</u>	<u>6,568,156</u>	<u>4,814,314</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	6,568,156	4,814,314	
Net adjustment to reflect operations in accordance with GAAP (a)			(131,535)		
Fund balances, Beginning	3,404,692	3,404,692	3,404,692		
Fund balances, Ending	<u>\$ 4,158,534</u>	<u>\$ 5,158,534</u>	<u>\$ 9,841,313</u>	<u>\$ 4,814,314</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	\$ 10,177,336	\$	\$ 10,177,336
Expenditures	3,609,180	131,535	3,740,715
Excess (Deficiency) of Revenues			
Net Changes in Fund Balances	6,568,156	(131,535)	6,436,621
Fund balances, Beginning			3,404,692
Fund balances, Ending			<u>\$ 9,841,313</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 32,112,490	\$ 32,112,490	\$ 31,070,549	\$ (1,041,941)	96.8%
Fees and fines	-	-	-		
Earnings on investments	24,000	24,000	17,367	(6,633)	72.4%
Total Revenues	32,136,490	32,136,490	31,087,916	(1,048,574)	96.7%
Expenditures					
Current:					
Principal	17,125,000	17,125,000	16,750,000	375,000	97.8%
Interest and fiscal charges	15,434,873	15,434,873	7,730,164	7,704,709	50.1%
Debt issuance costs			-		
Total Expenditures	32,559,873	32,559,873	24,480,164	8,079,709	75.2%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(423,383)	(423,383)	6,607,751	7,031,134	
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)	6,607,751	7,031,134	
Fund balances, Beginning	2,754,532	2,754,532	2,754,532		
Fund balances, Ending	\$ 2,331,149	\$ 2,331,149	\$ 9,362,283	\$ 7,031,134	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 16,104,270	\$ 3,883,875	\$ 19,988,145
Total Current Assets	<u>16,104,270</u>	<u>3,883,875</u>	<u>19,988,145</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	621,543	<u> </u>	621,543
Total Capital Assets	<u>621,543</u>	<u> </u>	<u>621,543</u>
Total Assets	<u>16,725,813</u>	<u>3,883,875</u>	<u>20,609,688</u>
Liabilities			
Benefits payable	3,653,931	3,449,991	7,103,922
Due to other funds	13,035,670	2,102,221	15,137,891
Total Liabilities	<u>16,689,601</u>	<u>5,552,212</u>	<u>22,241,813</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	36,212	(1,668,337)	(1,632,125)
Total Net Assets (Deficit)	<u>\$ 36,212</u>	<u>\$ (1,668,337)</u>	<u>\$ (1,632,125)</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 17,303,550	\$ 2,428,662	\$ 19,732,212
Total Operating Revenues	<u>17,303,550</u>	<u>2,428,662</u>	<u>19,732,212</u>
Operating Expenses			
Current operations - general administration	747,285	767,096	1,514,381
Benefits provided	<u>17,452,110</u>	<u>483,059</u>	<u>17,935,169</u>
Total Operating Expenses	<u>18,199,395</u>	<u>1,250,155</u>	<u>19,449,550</u>
Operating (Loss)	(895,845)	1,178,507	282,662
Non-Operating Revenues			
Earnings on investments	<u>17,840</u>	<u></u>	<u>17,840</u>
Total Non-Operating Revenues	<u>17,840</u>	<u></u>	<u>17,840</u>
Change in Net Position	(878,005)	1,178,507	300,502
Net position-beginning	<u>914,217</u>	<u>(2,846,844)</u>	<u>(1,932,627)</u>
Net position-ending	<u>\$ 36,212</u>	<u>\$ (1,668,337)</u>	<u>\$ (1,632,125)</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 31,073,848	\$ 4,375,943	\$ 35,449,791
Payment of benefits	(17,452,110)	(483,059)	(17,935,169)
Payment of general administration expenses	(747,285)	(767,096)	(1,514,381)
Net Cash Provided (used) by Operating Activities	<u>12,874,453</u>	<u>3,125,788</u>	<u>16,000,241</u>
Cash Flows from Investing Activities:			
Interest earned on investments	17,840		17,840
Net Cash Provided by Investing Activities	<u>17,840</u>		<u>17,840</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	17,288		17,288
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>17,288</u>		<u>17,288</u>
Net Increase (Decrease) in Cash and Cash Equivalents	12,909,581	3,125,788	16,035,369
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>\$ 16,104,270</u>	<u>\$ 3,883,875</u>	<u>\$ 19,988,144</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (895,845)	\$ 1,178,507	\$ 282,662
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	13,635,987	1,932,071	15,568,058
Total adjustments	<u>13,770,298</u>	<u>1,947,281</u>	<u>15,717,579</u>
Net Cash Provided by Operating Activities	<u>\$ 12,874,453</u>	<u>\$ 3,125,788</u>	<u>\$ 16,000,241</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>Six Months Ended 3/31/2015</u>
\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 830,992,698
4,168,945	4,477,906	2,977,050	1,414,427	1,753,831	9,244,141
<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>(12,577,979)</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>\$ 827,658,860</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>\$ 827,658,860</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	Six Months Ended 3/31/2015
\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 49,240,840	\$ 25,738,044
8,059,389	9,441,048	8,345,130	8,689,634	9,624,999	4,222,591
78,173,873	86,468,201	91,021,550	88,026,743	88,932,838	37,360,469
46,946,163	45,632,055	54,818,967	39,479,333	51,488,819	15,869,711
28,566,454	30,104,991	30,906,886	32,321,069	32,868,203	13,882,559
1,123,951	1,177,426	1,118,341	1,057,192	1,136,299	439,439
55,269,509	55,315,591	54,702,459	55,413,140	57,405,134	27,775,069
2,263,280	2,917,574	2,614,004	2,656,159	2,702,814	1,659,924
13,468,700	14,800,838	15,708,114	16,131,929	16,822,325	8,135,291
15,494,994	14,887,908	15,037,346	(21,997)	38,708	23,028,234
			2,097,950	1,524,501	(1,042,587)
			15,771,374	16,467,584	7,730,164
<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>\$ 164,798,908</u>
\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 8,707,007	\$ 3,824,937
3,273,137	3,988,371	4,695,710	5,938,817	6,359,538	1,375,826
7,032,374	7,222,932	7,522,930	6,180,140	5,767,146	2,911,507
6,737,542	6,679,429	7,466,798	5,549,330	6,005,027	2,078,399
5,652,201	6,396,645	6,138,679	7,085,054	7,374,073	3,711,550
5,060,714	5,621,993	5,642,978	700,554	983,293	364,630
136,864	141,893	183,406	175,619	240,101	78,012
240,719	246,699	269,015	279,570	276,634	117,924
2,034,953	5,257,804	4,167,626	7,907,097	4,810,568	1,154,937
6,805,719	7,719,264	6,821,433	5,355,301	4,914,178	4,762,217
356,447	1,381,572	949,663	26,918,636	32,266,031	1,655,511
8,188,534	12,506,581	10,899,781	14,545,610	11,399,291	2,808,050
13,136					
4,464,349	8,623,225	6,252,054	4,758,606	5,254,488	2,617,508
1,255,743	157,468	104,002	85,560	100,286	
194,400	174,204	438,841	64,483	69,806	61,042
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>\$ 27,522,050</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	Six Months Ended 3/31/2015
<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>\$ (137,276,858)</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>\$ (137,276,858)</u></u>
\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 222,976,467	\$ 232,711,205
3,870,155	2,925,202	1,099,103	2,956,560	4,214,553	1,912,138
		2,584,776	930,274	848,022	367,090
<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>8,023,249</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>243,013,682</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>\$ 243,013,682</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>\$ 105,736,824</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>\$ 105,736,824</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	Six Months Ended 3/31/2015
\$ 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	118,305,092
<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>\$ 118,305,092</u>
\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 2,754,532	\$ 9,362,284
4,305	69,379	54,201	7,010		
76,694,711		43,250,162	27,601,310	7,090,089	(8,894,627)
22,906,854	30,082,521	31,461,031	24,867,428	31,781,288	57,930,128
<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>\$ 58,397,785</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	Six Months Ended 3/31/2015
\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 223,130,132	\$ 232,711,206
		1,099,103	2,956,560	4,214,553	1,912,138
35,306,339	37,371,124	39,598,440	37,219,815	38,475,512	15,645,051
28,400,145	36,971,987	29,377,233	43,641,685	37,466,681	15,675,831
3,744,027	2,798,039	2,451,577	930,275	848,024	367,092
7,256,967	6,635,261	7,175,498	12,198,293	34,945,883	8,154,981
<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>274,466,299</u>
40,727,455	42,352,337	35,704,861	35,700,575	41,138,953	23,967,020
6,725,826	7,176,186	7,221,313	7,180,608	7,891,034	4,053,811
67,310,882	71,839,346	75,286,042	75,903,798	77,343,380	38,189,019
26,775,517	29,542,425	28,214,027	27,403,230	27,786,165	11,879,208
21,124,782	22,067,744	27,835,260	30,447,359	30,119,090	12,896,436
933,519	986,392	960,392	883,324	944,039	404,466
40,895,974	44,156,502	45,463,593	44,916,198	46,609,384	26,003,232
2,231,528	2,263,590	1,957,044	1,979,888	2,411,557	1,287,975
11,354,804	12,176,637	13,012,700	13,034,164	13,613,875	7,282,443
99,931,347	88,927,796	44,845,672	57,508,193	48,694,210	26,470,056
8,100,000	12,590,000	13,300,000	15,630,000	16,250,000	16,750,000
16,341,773	15,528,257	15,571,727	16,745,929	15,889,598	7,729,164
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>176,913,830</u>
(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	10,151,228	97,552,469
15,248,368	14,402,786	13,258,127	11,521,941	11,771,144	12,413,373
(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(12,413,373)
		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>\$ 97,552,469</u>
10.07%	10.78%	10.89%	12.00%	11.47%	16.27%