



**MONTHLY FINANCIAL REPORT**  
**For Seven Months Ended April 30, 2015**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS  
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**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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June 29, 2015

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

Gentlemen:

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

April 30, 2015

	<b>Primary Government Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 173,464,213	\$ 119,948,034
Investments		9,103,440
Receivables:		
Taxes, net	8,910,499	
Grants	2,657,575	
Fees and fines	4,324,494	
Other	1,639,630	
Prepaid items	197,838	
Deferred charges - debt refunding	319,879	10,850,203
Due from component units	27,855	
Capital assets, not being depreciated	417,783,720	
Capital assets, net of accumulated depreciation	753,052,128	292,673,247
<b>Total Assets</b>	<b>1,362,377,831</b>	<b>432,574,924</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	8,645,254	
Retainage payable	871,110	1,421,201
Accrued interest payable	1,288,111	1,172,852
Unearned revenues	7,859,054	
Due to primary government		27,856
Due to other governments	408,357	
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
<b>Total Liabilities</b>	<b>546,326,676</b>	<b>390,022,439</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	828,025,362	(94,727,283)
Restricted for:		
Debt Service	9,585,045	
Unrestricted	(21,559,252)	137,279,768
<b>Total Net Assets</b>	<b>\$ 816,051,155</b>	<b>\$ 42,552,485</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Seven Months Ended April 30, 2015*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 30,762,908	\$ 4,837,248	\$ 2,064,366	\$
Financial administration	4,893,957	1,626,155		
Administration of justice	43,459,559	3,430,830	4,851,339	
Construction and maintenance	18,714,404	2,545,380	3,165,525	
Health and welfare	16,447,118	4,414,415	3,500,788	
Cooperative services	500,071			
Public safety	31,643,224	386,229	2,806,692	
Park and recreation	1,951,061	118,377		
Libraries and education	9,406,065	143,221	74,155	
Capital outlay, interim financial activity	26,418,071			
Internal Service Fund, interim activity	(1,365,973)			
Interest on long-term debt	7,730,164			
<b>Total Primary Government</b>	<u>\$ 190,560,629</u>	<u>\$ 17,501,855</u>	<u>\$ 16,462,865</u>	<u>\$</u>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	24,846,078	12,897,450		
FB Grand Parkway Toll Road Operations	11,797,707	9,317,218		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	14,976	-		
<b>Total Component Units</b>	<u>\$ 36,658,761</u>	<u>\$ 22,214,668</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**

<b>Primary Government</b>	<b>Component Units</b>
-------------------------------	----------------------------

**Governmental  
Activities**

\$ (23,861,294)	\$
(3,267,802)	
(35,177,390)	
(13,003,499)	
(8,531,915)	
(500,071)	
(28,450,303)	
(1,832,684)	
(9,188,689)	
(26,418,071)	
1,365,973	
(7,730,164)	
<u>(156,595,909)</u>	
	(11,948,628)
	(2,480,489)
	(14,976)
	<u>(14,444,093)</u>
238,831,960	
2,247,066	
460,387	198,291
9,185,615	92,754
<u>250,725,028</u>	<u>291,045</u>
94,129,119	(14,153,048)
721,922,036	56,705,533
<u>\$ 816,051,155</u>	<u>\$ 42,552,485</u>

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

April 30, 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>
<b>Assets</b>					
Cash and cash equivalents	\$ 90,388,759	\$ 10,181,340		\$ 57,302,244	\$ 157,872,343
Taxes receivable, net	7,016,215	691,816		1,202,469	8,910,500
Grants receivable	2,473,997			183,579	2,657,576
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,439,057			205,923	1,644,980
Due from other funds	22,971,726		400,000	1,365,124	24,736,850
Due from component units	27,855				27,855
Prepaid items	197,838				197,838
<b>Total Assets</b>	<u>\$ 128,834,590</u>	<u>\$ 10,873,156</u>	<u>\$ 400,000</u>	<u>\$ 60,259,339</u>	<u>\$ 200,367,085</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 6,345,701	\$		\$	\$ 6,345,701
Retainage payable	76,304			794,806	871,110
Due to other funds				12,594,796	12,594,796
Due to other governments	408,357				408,357
Deferred revenue	11,347,216	691,816		1,202,470	13,241,502
<b>Total Liabilities</b>	<u>18,177,578</u>	<u>691,816</u>	<u>-</u>	<u>14,592,072</u>	<u>33,461,466</u>
Fund Balances:					
Reserved for:					
Debt service		10,181,340			10,181,340
Prepaid Items	197,838				197,838
Capital projects			400,000	(12,251,949)	(11,851,949)
Unreserved, reported in:					
General Fund	110,459,174				110,459,174
Special revenue funds				57,919,216	57,919,216
<b>Total Fund Balances</b>	<u>110,657,012</u>	<u>10,181,340</u>	<u>400,000</u>	<u>45,667,267</u>	<u>166,905,619</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 128,834,590</u>	<u>\$ 10,873,156</u>	<u>\$ 400,000</u>	<u>\$ 60,259,339</u>	<u>\$ 200,367,085</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
*For the Seven Months Ended April 30, 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>
<b>Revenues</b>					
Taxes - Property	\$ 182,796,417	\$ 31,887,058		\$ 24,148,484	\$ 238,831,959
Taxes - Sales				2,247,066	2,247,066
Fees and fines	14,112,896			4,810,795	18,923,691
Intergovernmental	9,068,524		400,000	10,038,430	19,506,954
Earnings on investments	349,036	19,914		91,440	460,390
Miscellaneous	7,545,295			1,733,244	9,278,539
<b>Total Revenues</b>	<u>213,872,168</u>	<u>31,906,972</u>	<u>400,000</u>	<u>43,069,459</u>	<u>289,248,599</u>
<b>Expenditures</b>					
Current:					
General administration	26,521,683			486,765	27,008,448
Financial administration	4,696,449			2,374	4,698,823
Administration of justice	32,867,422			11,680,526	44,547,948
Construction and maintenance	1,358,650			12,703,137	14,061,787
Health and welfare	14,412,733			895,449	15,308,182
Cooperative services	459,122				459,122
Public safety	29,384,465			237,876	29,622,341
Parks and recreation	1,516,465				1,516,465
Libraries and education	8,373,827			42,095	8,415,922
<b>Capital Outlay</b>	8,925,176			22,449,010	31,374,186
<b>Debt Service:</b>					
Principal		16,750,000			16,750,000
Interest and fiscal charges		7,729,164			7,729,164
Debt issuance costs		1,000			1,000
<b>Total Expenditures</b>	<u>128,515,992</u>	<u>24,480,164</u>	<u></u>	<u>48,497,232</u>	<u>201,493,388</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>85,356,176</u>	<u>7,426,808</u>	<u>400,000</u>	<u>(5,427,773)</u>	<u>87,755,211</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in				12,413,373	12,413,373
Transfers (out)	(12,223,664)			(189,709)	(12,413,373)
<b>Total Other Financing Sources (Uses)</b>	<u>(12,223,664)</u>	<u></u>	<u></u>	<u>12,223,664</u>	<u></u>
Net change in fund balances					
	73,132,512	7,426,808	400,000	6,795,891	87,755,211
<b>Fund Balances, Beginning</b>	<u>37,524,500</u>	<u>2,754,532</u>	<u></u>	<u>38,871,376</u>	<u>79,150,408</u>
<b>Fund Balances, Ending</b>	<u>\$ 110,657,012</u>	<u>\$ 10,181,340</u>	<u>\$ 400,000</u>	<u>\$ 45,667,267</u>	<u>\$ 166,905,619</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITIOIN**  
**PROPRIETARY FUNDS**  
*April 30, 2015*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 15,591,869
Total Current Assets	<u>15,591,869</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>618,661</u>
Total Capital Assets	<u>618,661</u>
<b>Total Assets</b>	<u>16,210,530</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	7,103,922
Due to other funds	<u>12,142,055</u>
Total Current Liabilities	<u>19,245,977</u>
<b>Total Liabilities</b>	<u>19,245,977</u>
<b>Net Assets (Deficit)</b>	
Invested in capital assets, net of related debt	
Unrestricted	<u>(3,035,447)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ (3,035,447)</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
*For the Seven Months Ended April 30, 2015*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 23,209,541
<b>Total Operating Revenues</b>	<u>23,209,541</u>
<b>Operating Expenses</b>	
Current operations - general administration	3,389,510
Benefits provided	20,944,728
<b>Total Operating Expenses</b>	<u>24,334,238</u>
<b>Operating Income (Loss)</b>	(1,124,697)
<b>Non-Operating Revenues</b>	
Earnings on investments	21,877
<b>Total Non-Operating Revenues</b>	<u>21,877</u>
Change in Net Position	(1,102,820)
<b>Net position-beginning</b>	<u>(1,932,627)</u>
<b>Net position-ending</b>	<u>\$ (3,035,447)</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Seven Months Ended April 30, 2015*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 35,931,284
Payment of benefits	(20,944,728)
Payment of general administration expenses	(3,389,510)
Net Cash Provided (used) by Operating Activities	<u>11,597,046</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	21,877
Net Cash Provided by Investing Activities	<u>21,877</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	20,170
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>20,170</u>
<b>Net Increase in Cash and Cash Equivalents</b>	11,639,093
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>3,952,775</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 15,591,868</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (1,124,697)
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	12,572,222
<b>Total adjustments</b>	<u>12,721,743</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 11,597,046</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
*April 30, 2015*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 36,175,182</u>
<b>Total Assets</b>	<u><u>\$ 36,175,182</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 36,175,182</u>
<b>Total Liabilities</b>	<u><u>\$ 36,175,182</u></u>



**FORT BEND COUNTY, TEXAS**

*STATEMENT OF NET ASSETS*

*COMPONENT UNITS*

*April 30, 2015*

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 7,743	\$ 98,458,899	\$ 21,254,853	\$	\$ 226,539	\$ 119,948,034
Investments		5,782,731	3,320,709			9,103,440
Deferred charges - debt refunding		10,850,203				10,850,203
Capital assets, net		161,183,833	131,489,414			292,673,247
<b>Total Assets</b>	<u>7,743</u>	<u>276,275,666</u>	<u>156,064,976</u>		<u>226,539</u>	<u>432,574,924</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		496,063	925,138			1,421,201
Due to primary government		17,830	10,026			27,856
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
<b>Total Liabilities</b>		<u>215,754,631</u>	<u>174,267,808</u>			<u>390,022,439</u>
<b>Net Assets</b>						
Invested in capital assets, net of related debt		(53,482,403)	(41,244,880)			(94,727,283)
Unrestricted	7,743	114,003,438	23,042,048		226,539	137,279,768
<b>Total Net Assets</b>	<u>\$ 7,743</u>	<u>\$ 60,521,035</u>	<u>\$ (18,202,832)</u>	<u>\$</u>	<u>\$ 226,539</u>	<u>\$ 42,552,485</u>

\*\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Seven Months Ended April 30, 2015*

<b>Functions/Programs</b>	<b>Program Revenues</b>		
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>
<b>FBC Surface Water Supply Corporation**</b>			
Health and welfare	\$	\$	\$
<b>Total FBC Surface Water Supply Corporation</b>			
<b>Fort Bend Toll Road Authority</b>			
Toll road operations	19,406,624	12,897,450	
Principal retirement	1,055,000		
Interest on long-term debt	4,384,454		
<b>Total Fort Bend Toll Road Authority</b>	<u>24,846,078</u>	<u>12,897,450</u>	
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	8,202,107	9,317,218	
Interest on long-term debt	3,595,600		
<b>Total Grand Parkway Toll Road Operations</b>	<u>11,797,707</u>	<u>9,317,218</u>	
<b>Fort Bend Housing Finance Corporation</b>			
General administration			
<b>Total Fort Bend Housing Finance Corporation</b>			
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	14,976		
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>14,976</u>		
<b>Total Component Units</b>	<u>\$ 36,658,761</u>	<u>\$ 22,214,668</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**

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$
	(6,509,174)				(6,509,174)
	(1,055,000)				(1,055,000)
	(4,384,454)				(4,384,454)
	(11,948,628)				(11,948,628)
		1,115,111			1,115,111
		(3,595,600)			(3,595,600)
		(2,480,489)			(2,480,489)
				(14,976)	(14,976)
				(14,976)	(14,976)
	(11,948,628)	(2,480,489)		(14,976)	(14,444,093)
14	161,146	36,708		423	198,291
	6,108	86,646			92,754
14	167,254	123,354		423	291,045
14	(11,781,374)	(2,357,135)		(14,553)	(14,153,048)
7,729	72,302,409	(15,845,697)		241,092	56,705,533
\$ 7,743	\$ 60,521,035	\$ (18,202,832)	\$	\$ 226,539	\$ 42,552,485



**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 Seven Months Ended April 30, 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>
<b>Revenues</b>					
Taxes	\$ 183,245,081	\$ 183,245,081	\$ 182,751,007	\$ (494,074)	99.7%
Fees and fines	26,785,675	26,791,667	13,441,747	(13,349,920)	50.2%
Intergovernmental	5,806,616	6,559,891	2,667,210	(3,892,681)	40.7%
Earnings on investments	601,700	601,700	349,036	(252,664)	58.0%
Miscellaneous	<u>3,650,100</u>	<u>3,655,614</u>	<u>3,631,448</u>	<u>(24,166)</u>	<u>99.3%</u>
<b>Total Revenues</b>	<u>220,089,172</u>	<u>220,853,953</u>	<u>202,840,448</u>	<u>(18,013,505)</u>	<u>91.8%</u>
<b>Expenditures</b>					
Current:					
General administration	40,388,351	42,761,336	25,442,478	17,318,858	59.5%
Financial administration	8,495,457	8,431,442	4,696,449	3,734,992	55.7%
Administration of justice	57,844,990	57,750,716	32,020,985	25,729,731	55.4%
Construction and maintenance	2,780,919	2,741,459	1,320,378	1,421,082	48.2%
Health and welfare	20,486,233	20,781,419	9,572,696	11,208,723	46.1%
Cooperative services	1,031,961	1,025,133	458,848	566,285	44.8%
Public safety	41,465,850	41,227,743	22,047,041	19,180,702	53.5%
Parks and recreation	2,935,845	2,899,845	1,473,677	1,426,168	50.8%
Libraries and education	14,598,183	14,393,935	8,312,269	6,081,667	57.7%
<b>Capital Outlay</b>	<u>16,444,356</u>	<u>3,810,895</u>	<u>3,942,410</u>	<u>(131,515)</u>	<u>103.5%</u>
<b>Total Expenditures</b>	<u>206,472,147</u>	<u>195,823,925</u>	<u>109,287,232</u>	<u>86,536,692</u>	<u>55.8%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,617,025</u>	<u>25,030,028</u>	<u>93,553,216</u>	<u>68,523,187</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-		
Transfers out	(12,407,864)	(12,407,864)	(12,223,664)	(184,200)	
<b>Total Other Financing Sources (Uses)</b>	<u>(12,407,864)</u>	<u>(12,407,864)</u>	<u>(12,223,664)</u>	<u>(184,200)</u>	
<b>Net change in fund balances- budgetary basis</b>	1,209,161	12,622,164	81,329,552	68,338,987	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(8,197,039)		
<b>Fund Balances, Beginning</b>	<u>37,524,500</u>	<u>37,524,500</u>	<u>37,524,500</u>		
<b>Fund Balances, Ending</b>	<u>\$ 38,733,661</u>	<u>\$ 50,146,664</u>	<u>\$ 110,657,013</u>	<u>\$ 68,338,987</u>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

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

**Budgetary Basis**

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

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 202,840,448	\$ 10,987,932	\$ 213,828,380
Expenditures	<u>109,287,232</u>	<u>19,184,971</u>	<u>128,472,203</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	93,553,216	(8,197,039)	85,356,177
Transfers in		-	
Transfers out	<u>(12,223,664)</u>	<u>-</u>	<u>(12,223,664)</u>
<b>Total Other Financing Sources (Uses)</b>	(12,223,664)		(12,223,664)
<b>Net Changes in Fund Balances</b>	81,329,552	(8,197,039)	73,132,513
<b>Fund Balances, Beginning</b>			<u>37,524,500</u>
<b>Fund Balances, Ending</b>			<u><u>\$ 110,657,013</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**  
*April 30, 2015*

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 10,456,597	\$ 3,382,314	\$ 5,825,048	\$ 13,905,147
Taxes receivable, net				824,033
Grants receivable			21,605	150,612
Other receivables			13,761	105,636
Due from other funds			412,166	596,912
<b>Total Assets</b>	<b>\$ 10,456,597</b>	<b>\$ 3,382,314</b>	<b>\$ 6,272,580</b>	<b>\$ 15,582,340</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 2,724
Due to other funds				
Deferred revenues				824,033
<b>Total Liabilities</b>				<b>826,757</b>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	10,456,597	3,382,314	6,272,580	14,755,583
<b>Total Fund Balances</b>	<b>10,456,597</b>	<b>3,382,314</b>	<b>6,272,580</b>	<b>14,755,583</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,456,597</b>	<b>\$ 3,382,314</b>	<b>\$ 6,272,580</b>	<b>\$ 15,582,340</b>

**Special Revenue Funds**

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<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>
\$ 10,438,158	\$ 674,370	\$ 4,285	\$ 43,443	\$ 1,152,610	\$ 652,541
378,436					
6,013					
350,345				29,278	
<u>\$ 11,172,952</u>	<u>\$ 674,370</u>	<u>\$ 4,285</u>	<u>\$ 43,443</u>	<u>\$ 1,187,589</u>	<u>\$ 652,541</u>
\$	\$	\$	\$	\$	\$
378,437					1,286
<u>378,437</u>					<u>1,286</u>
10,794,515	674,370	4,285	43,443	1,187,589	651,255
<u>10,794,515</u>	<u>674,370</u>	<u>4,285</u>	<u>43,443</u>	<u>1,187,589</u>	<u>651,255</u>
<u>\$ 11,172,952</u>	<u>\$ 674,370</u>	<u>\$ 4,285</u>	<u>\$ 43,443</u>	<u>\$ 1,187,589</u>	<u>\$ 652,541</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**April 30, 2015**

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 6,832	\$ 136,641	\$ 82,172	\$ 50,460
Taxes receivable, net				
Grants receivable				
Other receivables			525	
Due from other funds				
<b>Total Assets</b>	<b>\$ 6,832</b>	<b>\$ 136,641</b>	<b>\$ 82,697</b>	<b>\$ 50,460</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		985		
Deferred revenues				
<b>Total Liabilities</b>		<b>985</b>		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	6,832	135,656	82,697	50,460
<b>Total Fund Balances</b>	<b>6,832</b>	<b>135,656</b>	<b>82,697</b>	<b>50,460</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,832</b>	<b>\$ 136,641</b>	<b>\$ 82,697</b>	<b>\$ 50,460</b>

**Special Revenue Funds**

<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>
\$ 93,144	\$ 84,409	\$ 2,148	\$ 17,792	\$ 178,492	\$ 2,396,111
	41				56,227
<u>\$ 93,144</u>	<u>\$ 84,450</u>	<u>\$ 2,148</u>	<u>\$ 17,792</u>	<u>\$ 178,492</u>	<u>\$ 2,452,338</u>
\$	\$ 182	\$	\$	\$ 1,895	\$ 6,360
	<u>182</u>			<u>1,895</u>	<u>6,360</u>
<u>93,144</u>	<u>84,268</u>	<u>2,148</u>	<u>17,792</u>	<u>176,597</u>	<u>2,445,978</u>
<u>93,144</u>	<u>84,268</u>	<u>2,148</u>	<u>17,792</u>	<u>176,597</u>	<u>2,445,978</u>
<u>\$ 93,144</u>	<u>\$ 84,450</u>	<u>\$ 2,148</u>	<u>\$ 17,792</u>	<u>\$ 178,492</u>	<u>\$ 2,452,338</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**April 30, 2015**

**Special Revenue Funds**

	<u>VIT Interest</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>	<u>County Child Abuse Prevention</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 72	\$ 1,070,008	\$ 2,463,546	\$ 12,227
Taxes receivable, net				
Grants receivable				
Other receivables				455
Due from other funds				
<b>Total Assets</b>	<u>\$ 72</u>	<u>\$ 1,070,008</u>	<u>\$ 2,463,546</u>	<u>\$ 12,682</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		9,407	5,229	
Deferred revenues				
<b>Total Liabilities</b>		<u>9,407</u>	<u>5,229</u>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	72	1,060,601	2,458,317	12,682
<b>Total Fund Balances</b>	<u>72</u>	<u>1,060,601</u>	<u>2,458,317</u>	<u>12,682</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 72</u>	<u>\$ 1,070,008</u>	<u>\$ 2,463,546</u>	<u>\$ 12,682</u>

Special Revenue Funds

<b>Law Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>
\$ 112,336	\$ 445,974	\$ 92,225	\$ 52,823	\$ 5,443	\$ 222,328
		5,349			
<u>\$ 112,336</u>	<u>\$ 445,974</u>	<u>\$ 97,574</u>	<u>\$ 52,823</u>	<u>\$ 5,443</u>	<u>\$ 222,328</u>
\$	\$	\$	\$	\$	\$
	10		64,681		
	<u>10</u>		<u>64,681</u>		
<u>112,336</u>	<u>445,964</u>	<u>97,574</u>	<u>(11,858)</u>	<u>5,443</u>	<u>222,328</u>
<u>112,336</u>	<u>445,964</u>	<u>97,574</u>	<u>(11,858)</u>	<u>5,443</u>	<u>222,328</u>
<u>\$ 112,336</u>	<u>\$ 445,974</u>	<u>\$ 97,574</u>	<u>\$ 52,823</u>	<u>\$ 5,443</u>	<u>\$ 222,328</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**April 30, 2015**

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 47,654	\$ 197,083	\$ 410,579	\$ 2,037,076
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
<b>Total Assets</b>	<b>\$ 47,654</b>	<b>\$ 197,083</b>	<b>\$ 410,579</b>	<b>\$ 2,037,076</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		12,713	268,294	213,731
Deferred revenues				
<b>Total Liabilities</b>		<b>12,713</b>	<b>268,294</b>	<b>213,731</b>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	47,654	184,370	142,285	1,823,345
<b>Total Fund Balances</b>	<b>47,654</b>	<b>184,370</b>	<b>142,285</b>	<b>1,823,345</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 47,654</b>	<b>\$ 197,083</b>	<b>\$ 410,579</b>	<b>\$ 2,037,076</b>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2007 Facilities Bond Fund</b>	<b>Justice Center Project Fund</b>	<b>2012 Mobility Bonds</b>	<b>TOTALS</b>
\$ 398,628	\$ 37,393	\$ 114,135	\$ -	\$ 57,302,244
				1,202,469
				183,579
				205,923
				1,365,124
<u>\$ 398,628</u>	<u>\$ 37,393</u>	<u>\$ 114,135</u>	<u>\$ -</u>	<u>\$ 60,259,339</u>
\$	\$	\$	\$	\$
	166,518	2,570	792,082	794,806
			11,840,935	12,594,796
				1,202,470
	<u>166,518</u>	<u>2,570</u>	<u>12,633,017</u>	<u>14,592,072</u>
398,628	(129,125)	111,565	(12,633,017)	(12,251,949)
				57,919,216
<u>398,628</u>	<u>(129,125)</u>	<u>111,565</u>	<u>(12,633,017)</u>	<u>45,667,267</u>
<u>\$ 398,628</u>	<u>\$ 37,393</u>	<u>\$ 114,135</u>	<u>\$ -</u>	<u>\$ 60,259,339</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Seven Months Ended April 30, 2015**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 13,770,932
Taxes, sales	2,247,066			
Fees and fines				2,799,270
Intergovernmental		277,918	248,230	462,877
Earnings on investments	16,245	5,762	11,803	21,419
Miscellaneous			10,251	290,788
<b>Total Revenues</b>	<u>2,263,311</u>	<u>283,680</u>	<u>270,284</u>	<u>17,345,286</u>
<b>Expenditures</b>				
Current:				
General administration	54,148			
Financial administration				
Administration of justice			6,561,506	
Construction and maintenance				8,786,701
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>			55,022	1,275,312
<b>Total Expenditures</b>	<u>54,148</u>		<u>6,616,528</u>	<u>10,062,013</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	2,209,163	283,680	(6,346,244)	7,283,273
<b>Other Financing Sources (Uses)</b>				
Transfers in			12,223,664	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<u>12,223,664</u>	
Net change in fund balances	2,209,163	283,680	5,877,420	7,283,273
<b>Fund Balances, Beginning</b>	<u>8,247,434</u>	<u>3,098,634</u>	<u>395,160</u>	<u>7,472,310</u>
<b>Fund Balances, Ending</b>	<u>\$ 10,456,597</u>	<u>\$ 3,382,314</u>	<u>\$ 6,272,580</u>	<u>\$ 14,755,583</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>
\$ 10,377,552	\$	\$	\$	\$	\$
				194,704	
1,150,000	62,587				
12,002	1,218	8	80	2,107	1,200
264,551			23,149		31,420
<u>11,804,105</u>	<u>63,805</u>	<u>8</u>	<u>23,229</u>	<u>196,811</u>	<u>32,620</u>
				187,593	
3,756,568			40,689		
					64,739
657,714					
<u>4,414,282</u>			<u>40,689</u>	<u>187,593</u>	<u>64,739</u>
7,389,823	63,805	8	(17,460)	9,218	(32,119)
7,389,823	63,805	8	(17,460)	9,218	(32,119)
3,404,692	610,565	4,277	60,903	1,178,371	683,374
<u>\$ 10,794,515</u>	<u>\$ 674,370</u>	<u>\$ 4,285</u>	<u>\$ 43,443</u>	<u>\$ 1,187,589</u>	<u>\$ 651,255</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Seven Months Ended April 30, 2015**

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			3,169	
Intergovernmental				
Earnings on investments		247	146	91
Miscellaneous	52	74,155		550
<b>Total Revenues</b>	<b>52</b>	<b>74,402</b>	<b>3,315</b>	<b>641</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	473			
Public safety				
Libraries and education		42,095		
<b>Capital Outlay</b>		<b>22,000</b>		
<b>Total Expenditures</b>	<b>473</b>	<b>64,095</b>		
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(421)</b>	<b>10,307</b>	<b>3,315</b>	<b>641</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(421)	10,307	3,315	641
<b>Fund Balances, Beginning</b>	<b>7,253</b>	<b>125,349</b>	<b>79,382</b>	<b>49,819</b>
<b>Fund Balances, Ending</b>	<b>\$ 6,832</b>	<b>\$ 135,656</b>	<b>\$ 82,697</b>	<b>\$ 50,460</b>

**Special Revenue Funds**

<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>
\$	\$	\$	\$	\$	\$
	9,878				353,771
	4,665				
		4	32	356	
16,602					
<u>16,602</u>	<u>14,543</u>	<u>4</u>	<u>32</u>	<u>356</u>	<u>353,771</u>
					362,158
4,847	18,271			36,704	
					34,068
<u>4,847</u>	<u>18,271</u>			<u>36,704</u>	<u>396,226</u>
11,755	(3,728)	4	32	(36,348)	(42,455)
11,755	(3,728)	4	32	(36,348)	(42,455)
81,389	87,996	2,144	17,760	212,945	2,488,433
<u>\$ 93,144</u>	<u>\$ 84,268</u>	<u>\$ 2,148</u>	<u>\$ 17,792</u>	<u>\$ 176,597</u>	<u>\$ 2,445,978</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Seven Months Ended April 30, 2015**

	<b>Special Revenue Funds</b>			
	<u>VIT Interest</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>	<u>County Child Abuse Prevention</u>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,099
Intergovernmental			323,123	
Earnings on investments	2,338	1,680	3,523	
Miscellaneous		227,841	614,667	
<b>Total Revenues</b>	<u>2,338</u>	<u>229,521</u>	<u>941,313</u>	<u>1,099</u>
<b>Expenditures</b>				
Current:				
General administration		70,459		
Financial administration	2,374			
Administration of justice			74,906	
Construction and maintenance				
Health and welfare				
Public safety			136,274	
Libraries and education				
<b>Capital Outlay</b>			<u>100,677</u>	
<b>Total Expenditures</b>	<u>2,374</u>	<u>70,459</u>	<u>311,857</u>	
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(36)	159,062	629,456	1,099
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(36)	159,062	629,456	1,099
<b>Fund Balances, Beginning</b>	<u>108</u>	<u>901,539</u>	<u>1,828,861</u>	<u>11,583</u>
<b>Fund Balances, Ending</b>	<u>\$ 72</u>	<u>\$ 1,060,601</u>	<u>\$ 2,458,317</u>	<u>\$ 12,682</u>

Special Revenue Funds

<b>Law Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>
\$	\$	\$	\$	\$	\$
53,187	467,044	8,020	642,320		225,979
134		205		41	400
		484	154,516	5,402	1,534
<u>53,321</u>	<u>467,044</u>	<u>8,709</u>	<u>796,836</u>	<u>5,443</u>	<u>227,913</u>
1,200	15,760				279
150		45,593	808,694		
	5,320				5,306
<u>1,350</u>	<u>21,080</u>	<u>45,593</u>	<u>808,694</u>		<u>5,585</u>
51,971	445,964	(36,884)	(11,858)	5,443	222,328
51,971	445,964	(36,884)	(11,858)	5,443	222,328
60,365		134,458			
<u>\$ 112,336</u>	<u>\$ 445,964</u>	<u>\$ 97,574</u>	<u>\$ (11,858)</u>	<u>\$ 5,443</u>	<u>\$ 222,328</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Seven Months Ended April 30, 2015**

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,448,904
Intergovernmental	105,140	295,022	1,615,799	3,026,945
Earnings on investments	140			4,116
Miscellaneous	111			17,171
<b>Total Revenues</b>	<b>105,391</b>	<b>295,022</b>	<b>1,615,799</b>	<b>4,497,136</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice		101,292	1,473,514	3,204,654
Construction and maintenance				
Health and welfare				
Public safety	36,713			
Libraries and education				
<b>Capital Outlay</b>	<b>21,024</b>	<b>9,360</b>	<b>1,473,514</b>	<b>5,320</b>
<b>Total Expenditures</b>	<b>57,737</b>	<b>110,652</b>	<b>1,473,514</b>	<b>3,209,974</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>47,654</b>	<b>184,370</b>	<b>142,285</b>	<b>1,287,162</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				189,709
Transfers (out)				(189,709)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	47,654	184,370	142,285	1,287,162
<b>Fund Balances, Beginning</b>				<b>536,183</b>
<b>Fund Balances, Ending</b>	<b>\$ 47,654</b>	<b>\$ 184,370</b>	<b>\$ 142,285</b>	<b>\$ 1,823,345</b>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2007 Facilities Bond Fund</b>	<b>Justice Center Project Fund</b>	<b>2012 Mobility Bonds</b>	<b>TOTALS</b>
\$	\$	\$		\$ 24,148,484
				2,247,066
				4,810,795
			1,069,574	10,038,430
687	292	261	4,903	91,440
				1,733,244
<u>687</u>	<u>292</u>	<u>261</u>	<u>1,074,477</u>	<u>43,069,459</u>
				486,765
				2,374
				11,680,526
13,323	127,162	18,902	481	12,703,137
				895,449
				237,876
				42,095
<u>1,000</u>	<u>114,141</u>	<u>8,932</u>	<u>20,133,814</u>	<u>22,449,010</u>
<u>14,323</u>	<u>241,303</u>	<u>27,834</u>	<u>20,134,295</u>	<u>48,497,232</u>
(13,636)	(241,011)	(27,573)	(19,059,818)	(5,427,773)
				12,413,373
				(189,709)
				<u>12,223,664</u>
(13,636)	(241,011)	(27,573)	(19,059,818)	6,795,891
412,264	111,886	139,138	6,426,801	38,871,376
<u>\$ 398,628</u>	<u>\$ (129,125)</u>	<u>\$ 111,565</u>	<u>\$ (12,633,017)</u>	<u>\$ 45,667,267</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Seven Months Ended April 30, 2015**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 13,852,893	\$ 13,852,893	\$ 13,770,932	\$ (81,961)	99.4%
Fees and fines	5,470,000	5,470,000	3,159,270	(2,310,730)	57.8%
Intergovernmental	200,000	200,000	102,877	(97,123)	51.4%
Earnings on investments	35,000	35,000	21,419	(13,581)	61.2%
Miscellaneous	360,000	360,000	236,504	(123,496)	65.7%
<b>Total Revenues</b>	<b>19,917,893</b>	<b>19,917,893</b>	<b>17,291,002</b>	<b>(2,626,891)</b>	<b>86.8%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	21,326,541	21,261,339	8,786,701	12,474,638	41.3%
<b>Capital Outlay</b>	<b>1,094,613</b>	<b>1,156,505</b>	<b>1,020,138</b>	<b>136,367</b>	<b>88.2%</b>
<b>Total Expenditures</b>	<b>22,421,154</b>	<b>22,417,844</b>	<b>9,806,839</b>	<b>12,611,005</b>	<b>43.7%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,503,261)	(2,499,951)	7,484,163	9,984,114	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-		
Transfers out	(437,077)	-	-		
<b>Total Other Financing Sources (Uses)</b>	<b>(437,077)</b>				
<b>Net change in fund balances- budgetary basis</b>	<b>(2,940,338)</b>	<b>(2,499,951)</b>	<b>7,484,163</b>	<b>9,984,114</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(200,889)		
<b>Fund balances, Beginning</b>	<b>7,472,310</b>	<b>7,472,310</b>	<b>7,472,310</b>		
<b>Fund balances, Ending</b>	<b>\$ 4,531,972</b>	<b>\$ 4,972,359</b>	<b>\$ 14,755,583</b>	<b>\$ 9,984,114</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 17,291,002	\$	\$ 17,291,002
Expenditures	9,806,839	200,889	10,007,728
<b>Net Changes in Fund Balances</b>	<b>7,484,163</b>	<b>(200,889)</b>	<b>7,283,273</b>
<b>Fund balances, Beginning</b>			<b>7,472,310</b>
<b>Fund balances, Ending</b>			<b>\$ 14,755,583</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Seven Months Ended April 30, 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>
<b>Revenues</b>					
Taxes	\$ 10,514,639	\$ 10,514,639	\$ 10,377,552	\$ (137,087)	98.7%
Fees and fines	50,000	50,000	220,115	170,115	440.2%
Earnings on investments	25,000	25,000	12,002	(12,998)	48.0%
Miscellaneous	70,000	70,000	44,436	(25,564)	63.5%
<b>Total Revenues</b>	<u>10,659,639</u>	<u>10,659,639</u>	<u>10,654,105</u>	<u>(5,534)</u>	<u>99.9%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,115,082	8,106,297	3,728,036	4,378,261	46.0%
<b>Capital Outlay</b>	<u>790,715</u>	<u>799,500</u>	<u>508,023</u>	<u>291,477</u>	<u>63.5%</u>
<b>Total Expenditures</b>	<u>8,905,797</u>	<u>8,905,797</u>	<u>4,236,059</u>	<u>4,669,738</u>	<u>47.6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,753,842</u>	<u>1,753,842</u>	<u>6,418,046</u>	<u>4,664,204</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(1,000,000)	-			
<b>Total Other Financing Sources (Uses)</b>	<u>(1,000,000)</u>				
<b>Net change in fund balances- budgetary basis</b>	753,842	1,753,842	6,418,046	4,664,204	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			971,777		
<b>Fund balances, Beginning</b>	<u>3,404,692</u>	<u>3,404,692</u>	<u>3,404,692</u>		
<b>Fund balances, Ending</b>	<u>\$ 4,158,534</u>	<u>\$ 5,158,534</u>	<u>\$ 10,794,516</u>	<u>\$ 4,664,204</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	\$ 10,654,105	\$ 1,150,000	\$ 11,804,105
Expenditures	<u>4,236,059</u>	<u>178,223</u>	<u>4,414,282</u>
<b>Excess (Deficiency) of Revenues</b>			
<b>Net Changes in Fund Balances</b>	6,418,046	971,777	7,389,824
<b>Fund balances, Beginning</b>			<u>3,404,692</u>
<b>Fund balances, Ending</b>			<u>\$ 10,794,516</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Seven Months Ended April 30, 2015**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 32,112,490	\$ 32,112,490	\$ 31,887,058	\$ (225,432)	99.3%
Fees and fines	-	-	-		
Earnings on investments	24,000	24,000	19,914	(4,086)	83.0%
<b>Total Revenues</b>	<b>32,136,490</b>	<b>32,136,490</b>	<b>31,906,972</b>	<b>(229,518)</b>	<b>99.3%</b>
<b>Expenditures</b>					
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			-		
<b>Total Expenditures</b>	<b>32,559,873</b>	<b>32,559,873</b>	<b>24,480,164</b>	<b>8,079,709</b>	<b>75.2%</b>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(423,383)	(423,383)	7,426,808	7,850,191	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds			-		
Payment to refunded bond escrow agent			-		
<b>Total Other Financing Sources (Uses)</b>					
<b>Net change in fund balances- budgetary basis</b>	<b>(423,383)</b>	<b>(423,383)</b>	<b>7,426,808</b>	<b>7,850,191</b>	
<b>Fund balances, Beginning</b>	<b>2,754,532</b>	<b>2,754,532</b>	<b>2,754,532</b>		
<b>Fund balances, Ending</b>	<b>\$ 2,331,149</b>	<b>\$ 2,331,149</b>	<b>\$ 10,181,340</b>	<b>\$ 7,850,191</b>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
*April 30, 2015*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 13,634,130	\$ 1,957,739	\$ 15,591,869
Total Current Assets	<u>13,634,130</u>	<u>1,957,739</u>	<u>15,591,869</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	618,661		618,661
Total Capital Assets	<u>618,661</u>		<u>618,661</u>
<b>Total Assets</b>	<u>14,252,791</u>	<u>1,957,739</u>	<u>16,210,530</u>
<b>Liabilities</b>			
Benefits payable	3,653,931	3,449,991	7,103,922
Due to other funds	10,533,267	1,608,788	12,142,055
<b>Total Liabilities</b>	<u>14,187,198</u>	<u>5,058,779</u>	<u>19,245,977</u>
<b>Net Assets (Deficit)</b>			
Invested in capital assets, net of related debt			
Unrestricted	65,594	(3,101,041)	(3,035,447)
<b>Total Net Assets (Deficit)</b>	<u>\$ 65,594</u>	<u>\$ (3,101,041)</u>	<u>\$ (3,035,447)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
*For the Seven Months Ended April 30, 2015*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 20,325,757	\$ 2,883,784	\$ 23,209,541
<b>Total Operating Revenues</b>	<u>20,325,757</u>	<u>2,883,784</u>	<u>23,209,541</u>
<b>Operating Expenses</b>			
Current operations - general administration	790,887	2,598,623	3,389,510
Benefits provided	<u>20,405,370</u>	<u>539,358</u>	<u>20,944,728</u>
<b>Total Operating Expenses</b>	<u>21,196,257</u>	<u>3,137,981</u>	<u>24,334,238</u>
<b>Operating (Loss)</b>	(870,500)	(254,197)	(1,124,697)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>21,877</u>	<u>                    </u>	<u>21,877</u>
<b>Total Non-Operating Revenues</b>	<u>21,877</u>	<u>                    </u>	<u>21,877</u>
Change in Net Position	(848,623)	(254,197)	(1,102,820)
<b>Net position-beginning</b>	<u>914,217</u>	<u>(2,846,844)</u>	<u>(1,932,627)</u>
<b>Net position-ending</b>	<u>\$ 65,594</u>	<u>\$ (3,101,041)</u>	<u>\$ (3,035,447)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Seven Months Ended April 30, 2015*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 31,593,652	\$ 4,337,632	\$ 35,931,284
Payment of benefits	(20,405,370)	(539,358)	(20,944,728)
Payment of general administration expenses	(790,887)	(2,598,623)	(3,389,510)
Net Cash Provided (used) by Operating Activities	<u>10,397,395</u>	<u>1,199,651</u>	<u>11,597,046</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	21,877		21,877
Net Cash Provided by Investing Activities	<u>21,877</u>		<u>21,877</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	20,170		20,170
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>20,170</u>		<u>20,170</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	10,439,442	1,199,651	11,639,093
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>3,194,688</u>	<u>758,087</u>	<u>3,952,775</u>
<b>Cash and Cash Equivalents, Ending of Year</b>	<u>\$ 13,634,130</u>	<u>\$ 1,957,739</u>	<u>\$ 15,591,868</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (870,500)	\$ (254,197)	\$ (1,124,697)
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	11,133,584	1,438,638	12,572,222
<b>Total adjustments</b>	<u>11,267,895</u>	<u>1,453,848</u>	<u>12,721,743</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 10,397,395</u>	<u>\$ 1,199,651</u>	<u>\$ 11,597,046</u>



## STATISTICAL SECTION

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

<b>Contents</b>	<b>Pages</b>
Financial Trends	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
<b>Governmental activities</b>				
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
<b>Total governmental activities net assets</b>	<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>
<b>Primary Government: Total primary government net assets</b>	<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>Seven Months Ended 4/30/2015</u>
\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 828,025,362
4,168,945	4,477,906	2,977,050	1,414,427	1,753,831	9,585,045
<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>(21,559,252)</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>\$ 816,051,155</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>\$ 816,051,155</u>

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

	Fiscal Year			
	2006	2007	2008	2009
<b>Expenses</b>				
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				
<b>Total governmental activities expenses</b>	<u>\$ 170,174,939</u>	<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>
<b>Program Revenues</b>				
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
<b>Total governmental activities program revenues</b>	<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	Seven Months Ended 4/30/2015
\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 49,240,840	\$ 30,762,908
8,059,389	9,441,048	8,345,130	8,689,634	9,624,999	4,893,957
78,173,873	86,468,201	91,021,550	88,026,743	88,932,838	43,459,559
46,946,163	45,632,055	54,818,967	39,479,333	51,488,819	18,714,404
28,566,454	30,104,991	30,906,886	32,321,069	32,868,203	16,447,118
1,123,951	1,177,426	1,118,341	1,057,192	1,136,299	500,071
55,269,509	55,315,591	54,702,459	55,413,140	57,405,134	31,643,224
2,263,280	2,917,574	2,614,004	2,656,159	2,702,814	1,951,061
13,468,700	14,800,838	15,708,114	16,131,929	16,822,325	9,406,065
15,494,994	14,887,908	15,037,346	(21,997)	38,708	26,418,071
			2,097,950	1,524,501	(1,365,973)
			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>\$ 190,560,629</u>
\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 8,707,007	\$ 4,837,248
3,273,137	3,988,371	4,695,710	5,938,817	6,359,538	1,626,155
7,032,374	7,222,932	7,522,930	6,180,140	5,767,146	3,430,830
6,737,542	6,679,429	7,466,798	5,549,330	6,005,027	2,545,380
5,652,201	6,396,645	6,138,679	7,085,054	7,374,073	4,414,415
5,060,714	5,621,993	5,642,978	700,554	983,293	386,229
136,864	141,893	183,406	175,619	240,101	118,377
240,719	246,699	269,015	279,570	276,634	143,221
2,034,953	5,257,804	4,167,626	7,907,097	4,810,568	2,064,366
6,805,719	7,719,264	6,821,433	5,355,301	4,914,178	4,851,339
356,447	1,381,572	949,663	26,918,636	32,266,031	3,165,525
8,188,534	12,506,581	10,899,781	14,545,610	11,399,291	3,500,788
13,136					
4,464,349	8,623,225	6,252,054	4,758,606	5,254,488	2,806,692
1,255,743	157,468	104,002	85,560	100,286	
194,400	174,204	438,841	64,483	69,806	74,155
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>\$ 33,964,720</u>

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

	Fiscal Year			
	2006	2007	2008	2009
<b>Net (Expense)/Revenue</b>				
Governmental Activities	<u>\$ (61,085,509)</u>	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>
<b>Total primary government net (expense)/revenue</b>	<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>
<b>General Revenues and Other Changes in Net Assets</b>				
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
<b>Total governmental activities</b>	<u>148,582,680</u>	<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>
<b>Total primary government</b>	<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>
<b>Change in Net Assets</b>				
Governmental Activities	<u>\$ 87,497,171</u>	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>
<b>Total primary government</b>	<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	Seven Months Ended 4/30/2015
<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>\$ (156,595,909)</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>\$ (156,595,909)</u></u>
\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 222,976,467	\$ 238,831,960
3,870,155	2,925,202	1,099,103	2,956,560	4,214,553	2,247,066
		2,584,776	930,274	848,022	460,387
<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>9,185,615</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>250,725,028</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>\$ 250,725,028</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>\$ 94,129,119</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>\$ 94,129,119</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
<b>General Fund</b>				
Reserved:				
Prepaid Items	\$ 97,835	\$ 326,402	\$ 197,806	\$ 100,233
Unreserved	36,741,861	35,375,155	38,547,536	34,463,474
<b>Total General Fund</b>	<u>\$36,839,696</u>	<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>
<b>All Other Governmental Funds</b>				
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	
<b>Total All Other Governmental Funds</b>	<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	Seven Months Ended 4/30/2015
\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 386,965	\$ 197,838
43,269,189	43,922,974	35,743,720	36,475,209	37,137,536	110,459,174
<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>\$ 110,657,012</u>
\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 2,754,532	\$ 10,181,340
4,305	69,379	54,201	7,010		
76,694,711		43,250,162	27,601,310	7,090,089	(11,851,949)
22,906,854	30,082,521	31,461,031	24,867,428	31,781,288	57,919,216
<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>\$ 56,248,607</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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>187,522,932</b>	<b>216,346,901</b>	<b>243,359,126</b>	<b>272,965,912</b>
<b>Expenditures</b>				
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
<b>Capital Outlay</b>	<b>20,878,318</b>	<b>30,205,800</b>	<b>78,040,663</b>	<b>102,627,536</b>
<b>Debt Service:</b>				
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
<b>Total Expenditures</b>	<b>195,662,197</b>	<b>219,544,669</b>	<b>304,984,604</b>	<b>350,110,928</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(8,139,265)</b>	<b>(3,197,768)</b>	<b>(61,625,478)</b>	<b>(77,145,016)</b>
<b>Other Financing Sources (Uses)</b>				
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				
<b>Total Other Financing Sources (Uses)</b>	<b>30,245,000</b>	<b>157,552,984</b>	<b></b>	<b>124,869,150</b>
<b>Net Change in Fund Balances</b>	<b>\$ 22,105,735</b>	<b>\$ 154,355,216</b>	<b>\$ (61,625,478)</b>	<b>\$ 47,724,134</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>5.78%</b>	<b>7.25%</b>	<b>9.03%</b>	<b>8.26%</b>

Fiscal Year

2010	2011	2012	2013	2014	Seven Months Ended 4/30/2015
\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 223,130,132	\$ 238,831,959
		1,099,103	2,956,560	4,214,553	2,247,066
35,306,339	37,371,124	39,598,440	37,219,815	38,475,512	18,923,691
28,400,145	36,971,987	29,377,233	43,641,685	37,466,681	19,506,954
3,744,027	2,798,039	2,451,577	930,275	848,024	460,390
7,256,967	6,635,261	7,175,498	12,198,293	34,945,883	9,278,539
<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>289,248,599</u>
40,727,455	42,352,337	35,704,861	35,700,575	41,138,953	27,008,448
6,725,826	7,176,186	7,221,313	7,180,608	7,891,034	4,698,823
67,310,882	71,839,346	75,286,042	75,903,798	77,343,380	44,547,948
26,775,517	29,542,425	28,214,027	27,403,230	27,786,165	14,061,787
21,124,782	22,067,744	27,835,260	30,447,359	30,119,090	15,308,182
933,519	986,392	960,392	883,324	944,039	459,122
40,895,974	44,156,502	45,463,593	44,916,198	46,609,384	29,622,341
2,231,528	2,263,590	1,957,044	1,979,888	2,411,557	1,516,465
11,354,804	12,176,637	13,012,700	13,034,164	13,613,875	8,415,922
99,931,347	88,927,796	44,845,672	57,508,193	48,694,210	31,374,186
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>201,493,388</u>
(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	10,151,228	87,755,211
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>\$ 87,755,211</u>
10.07%	10.78%	10.89%	12.00%	11.47%	14.39%