



**MONTHLY FINANCIAL REPORT**  
**For Eight Months Ended May 31, 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

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County Auditor

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August 13, 2015

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

Gentlemen:

The Monthly Unaudited Financial Report for the eight months ending May 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**

May 31, 2015

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 193,301,900	\$ 106,249,189
Investments		9,103,440
Receivables:		
Taxes, net	8,599,998	
Grants	2,821,958	
Fees and fines	4,325,778	
Other	1,687,462	
Prepaid items	204,143	
Deferred charges - debt refunding	6,418,247	10,850,203
Due from component units	2,041,268	
Capital assets, not being depreciated	419,539,704	
Capital assets, net of accumulated depreciation	752,839,966	305,729,256
<b>Total Assets</b>	<b>1,391,780,424</b>	<b>431,932,088</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	10,559,371	
Retainage payable	934,302	1,460,534
Accrued interest payable	1,288,111	1,172,852
Unearned revenues	2,746,698	
Due to primary government		2,041,268
Due to other governments	399,666	
Long-term liabilities due within one-year	15,305,927	2,575,000
Long-term liabilities due in more than one-year	559,019,884	384,825,530
<b>Total Liabilities</b>	<b>590,253,959</b>	<b>392,075,184</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	822,314,968	(81,671,274)
Restricted for:		
Debt Service	8,700,911	
Unrestricted	(29,489,414)	121,528,178
<b>Total Net Assets</b>	<b>\$ 801,526,465</b>	<b>\$ 39,856,904</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Eight Months Ended May 31, 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	\$ 34,063,164	\$ 5,463,204	\$ 2,189,468	\$
Financial administration	5,579,921	1,841,597		
Administration of justice	49,867,730	3,887,345	4,961,875	
Construction and maintenance	21,919,666	3,012,013	3,300,635	
Health and welfare	19,027,186	5,005,967	4,406,700	
Cooperative services	630,843			
Public safety	35,399,859	472,796	2,958,073	
Park and recreation	2,295,612	129,352		
Libraries and education	10,629,117	163,404	77,102	
Capital outlay, interim financial activity	25,978,107			
Internal Service Fund, interim activity	(1,728,164)			
Interest on long-term debt	30,641,086			
<b>Total Primary Government</b>	<u>\$ 234,304,127</u>	<u>\$ 19,975,678</u>	<u>\$ 17,893,853</u>	<u>\$</u>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	27,115,325	12,913,353		
FB Grand Parkway Toll Road Operations	12,606,620	9,653,607		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	14,976	-		
<b>Total Component Units</b>	<u>\$ 39,736,921</u>	<u>\$ 22,566,960</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**

\$ (26,410,492)	\$
(3,738,324)	
(41,018,510)	
(15,607,018)	
(9,614,519)	
(630,843)	
(31,968,990)	
(2,166,260)	
(10,388,611)	
(25,978,107)	
1,728,164	
(30,641,086)	
<u>(196,434,596)</u>	
	(14,201,972)
	(2,953,013)
	<u>(14,976)</u>
	<u>(17,169,961)</u>
240,174,760	
2,829,918	
549,940	228,578
<u>32,484,407</u>	<u>92,754</u>
<u>276,039,025</u>	<u>321,332</u>
79,604,429	(16,848,629)
721,922,036	56,705,533
<u>\$ 801,526,465</u>	<u>\$ 39,856,904</u>

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

May 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>
<b>Assets</b>					
Cash and cash equivalents	\$ 94,763,439	\$ 9,348,026	28,405,042	\$ 55,507,107	\$ 188,023,614
Taxes receivable, net	6,782,266	650,996		1,166,735	8,599,997
Grants receivable	2,634,615			187,343	2,821,958
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,537,361			156,737	1,694,098
Due from other funds	1,544,463			629,083	2,173,546
Due from component units	2,041,268				2,041,268
Prepaid items	197,988			6,155	204,143
<b>Total Assets</b>	<u>\$ 113,820,543</u>	<u>\$ 9,999,022</u>	<u>\$ 28,405,042</u>	<u>\$ 57,653,160</u>	<u>\$ 209,877,767</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 3,455,449	\$		\$	\$ 3,455,449
Retainage payable	76,304		845,411	12,588	934,303
Due to other funds		10,000	73,717	609,287	693,004
Due to other governments	399,666				399,666
Deferred revenue	11,115,782	650,996		1,166,736	12,933,514
<b>Total Liabilities</b>	<u>15,047,201</u>	<u>660,996</u>	<u>919,128</u>	<u>1,788,611</u>	<u>18,415,936</u>
Fund Balances:					
Reserved for:					
Debt service		9,338,026			9,338,026
Prepaid Items	197,988				197,988
Capital projects			27,485,914	478,942	27,964,856
Unreserved, reported in:					
General Fund	98,575,354				98,575,354
Special revenue funds				55,385,607	55,385,607
<b>Total Fund Balances</b>	<u>98,773,342</u>	<u>9,338,026</u>	<u>27,485,914</u>	<u>55,864,549</u>	<u>191,461,831</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 113,820,543</u>	<u>\$ 9,999,022</u>	<u>\$ 28,405,042</u>	<u>\$ 57,653,160</u>	<u>\$ 209,877,767</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
*For the Eight Months Ended May 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>
<b>Revenues</b>					
Taxes - Property	\$ 183,827,688	\$ 32,065,113		\$ 24,281,959	\$ 240,174,760
Taxes - Sales				2,829,918	2,829,918
Fees and fines	16,047,734			5,564,677	21,612,411
Intergovernmental	10,369,260		400,000	10,564,640	21,333,900
Earnings on investments	420,315	22,471	769	106,385	549,940
Miscellaneous	8,340,943		100,000	1,923,373	10,364,316
<b>Total Revenues</b>	<u>219,005,940</u>	<u>32,087,584</u>	<u>500,769</u>	<u>45,270,952</u>	<u>296,865,245</u>
<b>Expenditures</b>					
Current:					
General administration	29,539,412			588,520	30,127,932
Financial administration	5,356,444			2,374	5,358,818
Administration of justice	37,711,037			13,421,958	51,132,995
Construction and maintenance	1,936,235			14,668,702	16,604,937
Health and welfare	16,631,953			1,096,918	17,728,871
Cooperative services	583,918				583,918
Public safety	32,807,344			293,953	33,101,297
Parks and recreation	1,798,206				1,798,206
Libraries and education	9,454,380			47,299	9,501,679
<b>Capital Outlay</b>	9,587,276		14,159,665	10,508,948	34,255,889
<b>Debt Service:</b>					
Principal		16,750,000			16,750,000
Interest and fiscal charges		7,511,459			7,511,459
Debt issuance costs		905,787	164,686		1,070,473
<b>Total Expenditures</b>	<u>145,406,205</u>	<u>25,167,246</u>	<u>14,324,351</u>	<u>40,628,672</u>	<u>225,526,474</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>73,599,735</u>	<u>6,920,338</u>	<u>(13,823,582)</u>	<u>4,642,280</u>	<u>71,338,771</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	7,253			12,635,618	12,642,871
Transfers (out)	(12,358,146)			(284,725)	(12,642,871)
Bonds issued		108,225,000	37,365,000		145,590,000
Premium on bonds issued		18,114,657	3,944,496		22,059,153
Payment to refunded bond escrow agent		(126,676,501)			(126,676,501)
<b>Total Other Financing Sources (Uses)</b>	<u>(12,350,893)</u>	<u>(336,844)</u>	<u>41,309,496</u>	<u>12,350,893</u>	<u>40,972,652</u>
Net change in fund balances	61,248,842	6,583,494	27,485,914	16,993,173	112,311,423
<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>\$ 98,773,342</u>	<u>\$ 9,338,026</u>	<u>\$ 27,485,914</u>	<u>\$ 55,864,549</u>	<u>\$ 191,461,831</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 5,278,285
Total Current Assets	<u>5,278,285</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>615,780</u>
Total Capital Assets	<u>615,780</u>
<b>Total Assets</b>	<u>5,894,065</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	7,103,922
Due to other funds	<u>1,480,541</u>
Total Current Liabilities	<u>8,584,463</u>
<b>Total Liabilities</b>	<u>8,584,463</u>
<b>Net Assets (Deficit)</b>	
Invested in capital assets, net of related debt	
Unrestricted	<u>(2,690,398)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ (2,690,398)</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 26,593,802
<b>Total Operating Revenues</b>	<u>26,593,802</u>
<b>Operating Expenses</b>	
Current operations - general administration	3,606,003
Benefits provided	23,768,973
<b>Total Operating Expenses</b>	<u>27,374,976</u>
<b>Operating Income (Loss)</b>	(781,174)
<b>Non-Operating Revenues</b>	
Earnings on investments	23,402
<b>Total Non-Operating Revenues</b>	<u>23,402</u>
Change in Net Position	(757,772)
<b>Net position-beginning</b>	<u>(1,932,626)</u>
<b>Net position-ending</b>	<u>\$ (2,690,398)</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Eight Months Ended May 31, 2015*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 28,654,031
Payment of benefits	(23,768,973)
Payment of general administration expenses	(3,606,003)
Net Cash Provided (used) by Operating Activities	<u>1,279,055</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	23,402
Net Cash Provided by Investing Activities	<u>23,402</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	23,051
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>23,051</u>
<b>Net Increase in Cash and Cash Equivalents</b>	1,325,508
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>3,952,775</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 5,278,283</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (781,174)
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	1,910,708
<b>Total adjustments</b>	<u>2,060,229</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 1,279,055</u>

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

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 31,484,187</u>
<b>Total Assets</b>	<u><u>\$ 31,484,187</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 31,484,187</u>
<b>Total Liabilities</b>	<u><u>\$ 31,484,187</u></u>



**FORT BEND COUNTY, TEXAS**

**STATEMENT OF NET ASSETS**

**COMPONENT UNITS**

May 31, 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	\$ 7,745	\$ 84,535,404	\$ 21,479,441	\$	\$ 226,599	\$ 106,249,189
Investments		5,782,731	3,320,709			9,103,440
Deferred charges - debt refunding		10,850,203				10,850,203
Capital assets, net		174,521,346	131,207,910			305,729,256
<b>Total Assets</b>	<u>7,745</u>	<u>275,689,684</u>	<u>156,008,060</u>		<u>226,599</u>	<u>431,932,088</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		535,396	925,138			1,460,534
Due to primary government		1,620,903	420,365			2,041,268
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>217,397,037</u>	<u>174,678,147</u>			<u>392,075,184</u>
<b>Net Assets</b>						
Invested in capital assets, net of related debt		(40,144,890)	(41,526,384)			(81,671,274)
Unrestricted	7,745	98,437,537	22,856,297		226,599	121,528,178
<b>Total Net Assets</b>	<u>\$ 7,745</u>	<u>\$ 58,292,647</u>	<u>\$ (18,670,087)</u>	<u>\$</u>	<u>\$ 226,599</u>	<u>\$ 39,856,904</u>

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

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Eight Months Ended May 31, 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	21,670,371	12,913,353	
Principal retirement	1,055,000		
Interest on long-term debt	4,389,954		
<b>Total Fort Bend Toll Road Authority</b>	<u>27,115,325</u>	<u>12,913,353</u>	
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	9,011,020	9,653,607	
Interest on long-term debt	3,595,600		
<b>Total Grand Parkway Toll Road Operations</b>	<u>12,606,620</u>	<u>9,653,607</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>\$ 39,736,921</u>	<u>\$ 22,566,960</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>
\$	\$	\$	\$	\$	\$
	(8,757,018)				(8,757,018)
	(1,055,000)				(1,055,000)
	(4,389,954)				(4,389,954)
	(14,201,972)				(14,201,972)
		642,587			642,587
		(3,595,600)			(3,595,600)
		(2,953,013)			(2,953,013)
				(14,976)	(14,976)
				(14,976)	(14,976)
	(14,201,972)	(2,953,013)		(14,976)	(17,169,961)
16	186,102	41,977		483	228,578
	6,108	86,646			92,754
16	192,210	128,623		483	321,332
16	(14,009,762)	(2,824,390)		(14,493)	(16,848,629)
7,729	72,302,409	(15,845,697)		241,092	56,705,533
\$ 7,745	\$ 58,292,647	\$ (18,670,087)	\$	\$ 226,599	\$ 39,856,904



**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 Eight Months Ended May 31, 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	\$ 183,245,081	\$ 183,245,081	\$ 183,771,473	\$ 526,392	100.3%
Fees and fines	26,785,675	26,791,667	15,297,287	(11,494,380)	57.1%
Intergovernmental	5,806,616	6,559,891	3,018,614	(3,541,277)	46.0%
Earnings on investments	601,700	601,700	420,315	(181,385)	69.9%
Miscellaneous	3,650,100	3,655,614	3,835,875	180,261	104.9%
<b>Total Revenues</b>	<b>220,089,172</b>	<b>220,853,953</b>	<b>206,343,565</b>	<b>(14,510,388)</b>	<b>93.4%</b>
<b>Expenditures</b>					
Current:					
General administration	40,388,351	42,417,045	28,348,487	14,068,558	66.8%
Financial administration	8,495,457	8,452,536	5,356,444	3,096,092	63.4%
Administration of justice	57,844,990	57,593,256	36,700,768	20,892,488	63.7%
Construction and maintenance	2,780,919	2,714,147	1,497,942	1,216,205	55.2%
Health and welfare	20,486,233	20,712,660	10,927,888	9,784,772	52.8%
Cooperative services	1,031,961	1,025,133	583,645	441,488	56.9%
Public safety	41,465,850	40,761,286	24,824,209	15,937,078	60.9%
Parks and recreation	2,935,845	2,845,904	1,669,393	1,176,511	58.7%
Libraries and education	14,598,183	14,348,055	9,392,821	4,955,234	65.5%
<b>Capital Outlay</b>	<b>16,444,356</b>	<b>3,856,641</b>	<b>4,079,384</b>	<b>(222,743)</b>	<b>105.8%</b>
<b>Total Expenditures</b>	<b>206,472,147</b>	<b>194,726,665</b>	<b>123,380,981</b>	<b>71,345,684</b>	<b>63.4%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,617,025	26,127,288	82,962,584	56,835,296	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	7,253.39	7,253	
Transfers out	(12,407,864)	(12,353,684)	(12,358,146)	4,462	
<b>Total Other Financing Sources (Uses)</b>	<b>(12,407,864)</b>	<b>(12,353,684)</b>	<b>(12,350,893)</b>	<b>11,716</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>1,209,161</b>	<b>13,773,604</b>	<b>70,611,691</b>	<b>56,847,011</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(9,362,847)		
<b>Fund Balances, Beginning</b>	<b>37,524,500</b>	<b>37,524,500</b>	<b>37,524,500</b>		
<b>Fund Balances, Ending</b>	<b>\$ 38,733,661</b>	<b>\$ 51,298,104</b>	<b>\$ 98,773,344</b>	<b>\$ 56,847,011</b>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

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

**Budgetary Basis**

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

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 206,343,565	\$ 12,618,588	\$ 218,962,153
Expenditures	<u>123,380,981</u>	<u>21,981,435</u>	<u>145,362,416</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	82,962,584	(9,362,847)	73,599,737
Transfers in	7,253	-	7,253
Transfers out	<u>(12,358,146)</u>	<u>-</u>	<u>(12,358,146)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(12,350,893)</u>		<u>(12,350,893)</u>
<b>Net Changes in Fund Balances</b>	70,611,691	(9,362,847)	61,248,844
<b>Fund Balances, Beginning</b>			<u>37,524,500</u>
<b>Fund Balances, Ending</b>			<u><u>\$ 98,773,344</u></u>



## **Other Supplementary Information**



**Combining and Individual Fund  
Statements and Schedules**



## **Special Revenue Funds**

### **FBC Assistance District**

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

### **FBC ESD 100 Agreement**

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

### **Juvenile Probation**

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

### **Road and Bridge**

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

### **Drainage District**

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

### **Lateral Road**

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

### **County Historical Commission**

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

### **Utility Assistance**

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

### **County Law Library**

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

### **Gus George Law Academy**

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

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**EMS Donations**

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

**Library Donations**

This fund is used to account for donations by private citizens used for the purchase of books and equipment for the County library system. This includes Fund 215.

**Probate Court Training**

This fund is used to account for the collection of certain probate fees to be used for the continuing education of the probate staff. This includes Fund 235.

**Juvenile Alert Program**

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. This includes Fund 245.

**Juvenile Probation Special**

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. This includes Fund 250.

**District Attorney Bad Check Collection Fee**

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. This includes Fund 260.

**Gus George Memorial**

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are to be used for law enforcement activities of the Sheriff's department. This includes Fund 265.

**District Attorney Special Fun Run**

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. This includes Fund 275.

**County Attorney Salary Supplement**

This fund is used to account for funds received from the State to supplement the salary of the County Attorney. This includes Fund 280.

**Records Management - County**

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. This includes Fund 285.

**VIT Interest**

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. This includes Fund 290.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Elections Contract**

This fund is used to account for receipts and expenditures related to money paid to the county election officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. This includes Fund 300.

**Asset Forfeitures**

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

**County Child Abuse Prevention**

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. This includes Fund 355.

**Law Enforcement Officers Standards Education Grant**

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification to be used for education and training. This includes Fund 360.

**Juvenile Title IV-E Foster Care**

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. This includes Fund 385.

**Child Protective Services**

This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. This includes Fund 390.

**Community Development Combined Funds**

This fund is used to account for monies received from various housing programs. The majority of monies is received from the U.S. Department of Housing and Urban Development (HUD) and is to be used for housing rehabilitation projects. This includes Fund 400.

**HOPE 3 Implementation and Program Sales**

These funds are used to account for the Hope 3 Planning Grant money received from the U.S. Department of Housing and Urban Development (HUD) to develop a home ownership program for low and moderate income families. This includes Fund 402.

**Child Support Title IV-D Reimbursement**

This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. This includes Fund 410.

**Local Law Enforcement Block Grants**

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. This includes Fund 415.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Juvenile Justice Alternative Education**

This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. This includes Fund 425.

**Juvenile Probation - State Funds**

This fund is used to account for revenues received from the Texas Juvenile Probation Commission ("TJPC"). The funds must be disbursed in accordance with TJPC regulations. This includes Fund 430.

**Adult Probation - State Funds**

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division ("TDCJ-CJAD"), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department (CSCD). The funds must be disbursed in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, and 451.

**Capital Project Funds**

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

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

**2007 Facilities Bonds Fund**

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

**Justice Center Project Fund**

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

**Mobility 2012 Projects Fund**

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

**Internal Service Funds**

**Employee Benefits**

This fund is used to account for allocations from various county budgets and employee contributions to administer the self-funded medical/dental benefits plan.

**Other Self-Funded Insurance**

This fund is used to account for allocations from various county budgets to administer the self-funded workers' compensation plan, unemployment insurance administered through Texas Association of Counties, and property and casualty insurance.

**FORT BEND COUNTY, TEXAS**  
***NON-MAJOR FUND DESCRIPTIONS***

**Fiduciary Funds**

**Agency Funds**

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**May 31, 2015**

**Special Revenue Funds**

	<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	\$ 11,037,431	\$ 3,383,204	\$ 4,986,135	\$ 13,430,589
Taxes receivable, net				806,394
Grants receivable			25,369	150,612
Other receivables			21,285	59,290
Due from other funds			235,702	125,737
<b>Total Assets</b>	<b>\$ 11,037,431</b>	<b>\$ 3,383,204</b>	<b>\$ 5,268,491</b>	<b>\$ 14,572,622</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 12,588
Due to other funds				
Deferred revenues				806,394
<b>Total Liabilities</b>				<b>818,982</b>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	11,037,431	3,383,204	5,268,491	13,753,640
<b>Total Fund Balances</b>	<b>11,037,431</b>	<b>3,383,204</b>	<b>5,268,491</b>	<b>13,753,640</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,037,431</b>	<b>\$ 3,383,204</b>	<b>\$ 5,268,491</b>	<b>\$ 14,572,622</b>

**Special Revenue Funds**

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 9,930,880	\$ 674,547	\$ 4,286	\$ 42,310	\$ 1,155,637	\$ 648,008
360,341					
6,013					
263,766				25,974	
				3,878	
<u>\$ 10,561,000</u>	<u>\$ 674,547</u>	<u>\$ 4,286</u>	<u>\$ 42,310</u>	<u>\$ 1,191,644</u>	<u>\$ 648,008</u>
\$	\$	\$	\$	\$	\$
			95		70
360,342					
<u>360,342</u>			<u>95</u>		<u>70</u>
10,200,658	674,547	4,286	42,215	1,191,644	647,938
<u>10,200,658</u>	<u>674,547</u>	<u>4,286</u>	<u>42,215</u>	<u>1,191,644</u>	<u>647,938</u>
<u>\$ 10,561,000</u>	<u>\$ 674,547</u>	<u>\$ 4,286</u>	<u>\$ 42,310</u>	<u>\$ 1,191,644</u>	<u>\$ 648,008</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**May 31, 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	\$	\$ 133,657	\$ 82,719	\$ 50,473
Taxes receivable, net				
Grants receivable				
Other receivables			505	
Due from other funds				
<b>Total Assets</b>	<b>\$</b>	<b>\$ 133,657</b>	<b>\$ 83,224</b>	<b>\$ 50,473</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		222		
Deferred revenues				
<b>Total Liabilities</b>		<b>222</b>		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds		133,435	83,224	50,473
<b>Total Fund Balances</b>		<b>133,435</b>	<b>83,224</b>	<b>50,473</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 133,657</b>	<b>\$ 83,224</b>	<b>\$ 50,473</b>

**Special Revenue Funds**

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<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>
\$ 94,304	\$ 83,741	\$ 2,148	\$ 17,797	\$ 172,742	\$ 2,413,171
	10				49,673
<u>\$ 94,304</u>	<u>\$ 83,751</u>	<u>\$ 2,148</u>	<u>\$ 17,797</u>	<u>\$ 172,742</u>	<u>\$ 2,462,844</u>
\$	\$	\$	\$	\$	\$
	100			1,173	6,361
	<u>100</u>			<u>1,173</u>	<u>6,361</u>
<u>94,304</u>	<u>83,651</u>	<u>2,148</u>	<u>17,797</u>	<u>171,569</u>	<u>2,456,483</u>
<u>94,304</u>	<u>83,651</u>	<u>2,148</u>	<u>17,797</u>	<u>171,569</u>	<u>2,456,483</u>
<u>\$ 94,304</u>	<u>\$ 83,751</u>	<u>\$ 2,148</u>	<u>\$ 17,797</u>	<u>\$ 172,742</u>	<u>\$ 2,462,844</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**May 31, 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>Assets</b>				
Cash and cash equivalents	\$ 72	\$ 1,015,330	\$ 2,276,197	\$ 12,682
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds		562		
<b>Total Assets</b>	<u>\$ 72</u>	<u>\$ 1,015,892</u>	<u>\$ 2,276,197</u>	<u>\$ 12,682</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			2,891	
Deferred revenues				
<b>Total Liabilities</b>			<u>2,891</u>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	72	1,015,892	2,273,306	12,682
<b>Total Fund Balances</b>	<u>72</u>	<u>1,015,892</u>	<u>2,273,306</u>	<u>12,682</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 72</u>	<u>\$ 1,015,892</u>	<u>\$ 2,276,197</u>	<u>\$ 12,682</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>
\$ 112,366	\$ 443,165	\$ 64,677	\$ (6,813)	\$ 5,444	\$ 223,149
		5,349			
<u>\$ 112,366</u>	<u>\$ 443,165</u>	<u>\$ 70,026</u>	<u>\$ (6,813)</u>	<u>\$ 5,444</u>	<u>\$ 223,149</u>
\$	\$	\$	\$	\$	\$
		13,094	34,732		
		<u>13,094</u>	<u>34,732</u>		
<u>112,366</u>	<u>443,165</u>	<u>56,932</u>	<u>(41,545)</u>	<u>5,444</u>	<u>223,149</u>
<u>112,366</u>	<u>443,165</u>	<u>56,932</u>	<u>(41,545)</u>	<u>5,444</u>	<u>223,149</u>
<u>\$ 112,366</u>	<u>\$ 443,165</u>	<u>\$ 70,026</u>	<u>\$ (6,813)</u>	<u>\$ 5,444</u>	<u>\$ 223,149</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**May 31, 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	\$ 47,667	\$ 204,889	\$ 485,667	\$ 1,797,271
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
<b>Total Assets</b>	<b>\$ 47,667</b>	<b>\$ 204,889</b>	<b>\$ 485,667</b>	<b>\$ 1,797,271</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,821	18,313	290,098	238,256
Deferred revenues				
<b>Total Liabilities</b>	<b>1,821</b>	<b>18,313</b>	<b>290,098</b>	<b>238,256</b>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	45,846	186,576	195,569	1,559,015
<b>Total Fund Balances</b>	<b>45,846</b>	<b>186,576</b>	<b>195,569</b>	<b>1,559,015</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 47,667</b>	<b>\$ 204,889</b>	<b>\$ 485,667</b>	<b>\$ 1,797,271</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>
\$ 398,726	\$ 7	\$ 82,832	\$ -	\$ 55,507,107
				1,166,735
				187,343
				156,737
				629,083
<u>\$ 398,726</u>	<u>\$ 7</u>	<u>\$ 82,832</u>	<u>\$ -</u>	<u>\$ 57,653,160</u>
\$	\$	\$	\$	\$ 12,588
	7	2,616		609,287
				1,166,736
<u></u>	<u>7</u>	<u>2,616</u>	<u></u>	<u>1,788,611</u>
398,726		80,216		478,942
				55,385,607
<u>398,726</u>	<u></u>	<u>80,216</u>	<u></u>	<u>55,864,549</u>
<u>\$ 398,726</u>	<u>\$ 7</u>	<u>\$ 82,832</u>	<u>\$ -</u>	<u>\$ 57,653,160</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Eight Months Ended May 31, 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	\$	\$	\$	\$ 13,847,819
Taxes, sales	2,829,918			
Fees and fines				3,247,894
Intergovernmental		277,918	275,970	597,974
Earnings on investments	19,110	6,652	13,497	25,838
Miscellaneous			11,837	300,043
<b>Total Revenues</b>	<b>2,849,028</b>	<b>284,570</b>	<b>301,304</b>	<b>18,019,568</b>
<b>Expenditures</b>				
Current:				
General administration	59,031			
Financial administration				
Administration of justice			7,596,615	
Construction and maintenance				10,187,341
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>			<b>55,022</b>	<b>1,550,897</b>
<b>Total Expenditures</b>	<b>59,031</b>		<b>7,651,637</b>	<b>11,738,238</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>2,789,997</b>	<b>284,570</b>	<b>(7,350,333)</b>	<b>6,281,330</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in			12,223,664	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<b>12,223,664</b>	
Net change in fund balances	2,789,997	284,570	4,873,331	6,281,330
<b>Fund Balances, Beginning</b>	<b>8,247,434</b>	<b>3,098,634</b>	<b>395,160</b>	<b>7,472,310</b>
<b>Fund Balances, Ending</b>	<b>\$ 11,037,431</b>	<b>\$ 3,383,204</b>	<b>\$ 5,268,491</b>	<b>\$ 13,753,640</b>

**Special Revenue Funds**

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 10,434,140	\$	\$	\$	\$	\$
				222,004	
1,150,000	62,587				
14,659	1,395	9	91	2,411	1,371
402,082			23,423		47,620
<u>12,000,881</u>	<u>63,982</u>	<u>9</u>	<u>23,514</u>	<u>224,415</u>	<u>48,991</u>
				211,142	
4,290,292			42,202		
					84,427
914,623					
<u>5,204,915</u>			<u>42,202</u>	<u>211,142</u>	<u>84,427</u>
6,795,966	63,982	9	(18,688)	13,273	(35,436)
6,795,966	63,982	9	(18,688)	13,273	(35,436)
3,404,692	610,565	4,277	60,903	1,178,371	683,374
<u>\$ 10,200,658</u>	<u>\$ 674,547</u>	<u>\$ 4,286</u>	<u>\$ 42,215</u>	<u>\$ 1,191,644</u>	<u>\$ 647,938</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Eight Months Ended May 31, 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			3,674	
Intergovernmental				
Earnings on investments		283	168	104
Miscellaneous		77,102		550
<b>Total Revenues</b>		<b>77,385</b>	<b>3,842</b>	<b>654</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education		47,299		
<b>Capital Outlay</b>		<b>22,000</b>		
<b>Total Expenditures</b>		<b>69,299</b>		
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>		<b>8,086</b>	<b>3,842</b>	<b>654</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)	(7,253)			
<b>Total Other Financing Sources (Uses)</b>	<b>(7,253)</b>			
Net change in fund balances	(7,253)	8,086	3,842	654
<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>\$</b>	<b>\$ 133,435</b>	<b>\$ 83,224</b>	<b>\$ 50,473</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>
\$	\$	\$	\$	\$	\$
	10,688				403,444
	4,671				
		4	37	401	
<u>17,762</u>					
<u>17,762</u>	<u>15,359</u>	<u>4</u>	<u>37</u>	<u>401</u>	<u>403,444</u>
					396,702
4,847	19,704			41,777	
					38,692
<u>4,847</u>	<u>19,704</u>			<u>41,777</u>	<u>435,394</u>
12,915	(4,345)	4	37	(41,376)	(31,950)
<u>12,915</u>	<u>(4,345)</u>	<u>4</u>	<u>37</u>	<u>(41,376)</u>	<u>(31,950)</u>
81,389	87,996	2,144	17,760	212,945	2,488,433
<u>\$ 94,304</u>	<u>\$ 83,651</u>	<u>\$ 2,148</u>	<u>\$ 17,797</u>	<u>\$ 171,569</u>	<u>\$ 2,456,483</u>

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

	<b>Special Revenue Funds</b>			
	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,099
Intergovernmental			327,905	
Earnings on investments	2,338	1,955	4,142	
Miscellaneous		245,185	618,265	
<b>Total Revenues</b>	<b>2,338</b>	<b>247,140</b>	<b>950,312</b>	<b>1,099</b>
<b>Expenditures</b>				
Current:				
General administration		132,787		
Financial administration	2,374			
Administration of justice			84,050	
Construction and maintenance				
Health and welfare				
Public safety			170,842	
Libraries and education				
<b>Capital Outlay</b>			<b>250,975</b>	
<b>Total Expenditures</b>	<b>2,374</b>	<b>132,787</b>	<b>505,867</b>	
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(36)</b>	<b>114,353</b>	<b>444,445</b>	<b>1,099</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(36)	114,353	444,445	1,099
<b>Fund Balances, Beginning</b>	<b>108</b>	<b>901,539</b>	<b>1,828,861</b>	<b>11,583</b>
<b>Fund Balances, Ending</b>	<b>\$ 72</b>	<b>\$ 1,015,892</b>	<b>\$ 2,273,306</b>	<b>\$ 12,682</b>

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	772,399		227,146
164		226		42	459
		484	154,516	5,402	1,534
<u>53,351</u>	<u>467,044</u>	<u>8,730</u>	<u>926,915</u>	<u>5,444</u>	<u>229,139</u>
1,200	18,559				684
150		86,256	968,460		
	5,320				5,306
<u>1,350</u>	<u>23,879</u>	<u>86,256</u>	<u>968,460</u>		<u>5,990</u>
52,001	443,165	(77,526)	(41,545)	5,444	223,149
52,001	443,165	(77,526)	(41,545)	5,444	223,149
60,365		134,458			
<u>\$ 112,366</u>	<u>\$ 443,165</u>	<u>\$ 56,932</u>	<u>\$ (41,545)</u>	<u>\$ 5,444</u>	<u>\$ 223,149</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Eight Months Ended May 31, 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				1,675,874
Intergovernmental	105,140	323,316	1,814,844	3,026,945
Earnings on investments	153			4,601
Miscellaneous	111			17,457
<b>Total Revenues</b>	<b>105,404</b>	<b>323,316</b>	<b>1,814,844</b>	<b>4,724,877</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice		127,380	1,619,275	3,696,725
Construction and maintenance				
Health and welfare				
Public safety	38,534			
Libraries and education				
<b>Capital Outlay</b>	<b>21,024</b>	<b>9,360</b>	<b>1,619,275</b>	<b>5,320</b>
<b>Total Expenditures</b>	<b>59,558</b>	<b>136,740</b>	<b>1,619,275</b>	<b>3,702,045</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>45,846</b>	<b>186,576</b>	<b>195,569</b>	<b>1,022,832</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				277,472
Transfers (out)				(277,472)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	45,846	186,576	195,569	1,022,832
<b>Fund Balances, Beginning</b>				<b>536,183</b>
<b>Fund Balances, Ending</b>	<b>\$ 45,846</b>	<b>\$ 186,576</b>	<b>\$ 195,569</b>	<b>\$ 1,559,015</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>
\$	\$	\$		\$ 24,281,959
				2,829,918
				5,564,677
			1,069,574	10,564,640
785	299	288	4,903	106,385
				1,923,373
<u>785</u>	<u>299</u>	<u>288</u>	<u>1,074,477</u>	<u>45,270,952</u>
				588,520
				2,374
				13,421,958
13,323	126,830	50,278	638	14,668,702
				1,096,918
				293,953
				47,299
<u>1,000</u>	<u>119,837</u>	<u>8,932</u>	<u>7,500,640</u>	<u>10,508,948</u>
<u>14,323</u>	<u>246,667</u>	<u>59,210</u>	<u>7,501,278</u>	<u>40,628,672</u>
(13,538)	(246,368)	(58,922)	(6,426,801)	4,642,280
	134,482			12,635,618
				(284,725)
	<u>134,482</u>			<u>12,350,893</u>
(13,538)	(111,886)	(58,922)	(6,426,801)	16,993,173
412,264	111,886	139,138	6,426,801	38,871,376
<u>\$ 398,726</u>	<u>\$</u>	<u>\$ 80,216</u>	<u>\$</u>	<u>\$ 55,864,549</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Eight Months Ended May 31, 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	\$ 13,847,819	\$ (5,074)	100.0%
Fees and fines	5,470,000	5,470,000	3,607,894	(1,862,106)	66.0%
Intergovernmental	200,000	200,000	237,974	37,974	119.0%
Earnings on investments	35,000	35,000	25,838	(9,162)	73.8%
Miscellaneous	360,000	360,000	245,759	(114,241)	68.3%
<b>Total Revenues</b>	<b>19,917,893</b>	<b>19,917,893</b>	<b>17,965,284</b>	<b>(1,952,609)</b>	<b>90.2%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	21,326,541	21,261,339	10,187,341	11,073,998	47.9%
<b>Capital Outlay</b>	<b>1,094,613</b>	<b>1,156,505</b>	<b>1,048,938</b>	<b>107,567</b>	<b>90.7%</b>
<b>Total Expenditures</b>	<b>22,421,154</b>	<b>22,417,844</b>	<b>11,236,279</b>	<b>11,181,565</b>	<b>50.1%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,503,261)	(2,499,951)	6,729,005	9,228,956	
<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>6,729,005</b>	<b>9,228,956</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(447,675)		
<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>\$ 13,753,641</b>	<b>\$ 9,228,956</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	\$ 17,965,284	\$	\$ 17,965,284
Expenditures	11,236,279	447,675	11,683,954
<b>Net Changes in Fund Balances</b>	<b>6,729,005</b>	<b>(447,675)</b>	<b>6,281,331</b>
<b>Fund balances, Beginning</b>			<b>7,472,310</b>
<b>Fund balances, Ending</b>			<b>\$ 13,753,641</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Eight Months Ended May 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>
<b>Revenues</b>					
Taxes	\$ 10,514,639	\$ 10,514,639	\$ 10,434,140	\$ (80,499)	99.2%
Fees and fines	50,000	50,000	356,204	306,204	712.4%
Earnings on investments	25,000	25,000	14,659	(10,341)	58.6%
Miscellaneous	70,000	70,000	45,878	(24,122)	65.5%
<b>Total Revenues</b>	<u>10,659,639</u>	<u>10,659,639</u>	<u>10,850,880</u>	<u>191,241</u>	<u>101.8%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,115,082	8,106,297	4,261,286	3,845,011	52.6%
<b>Capital Outlay</b>	<u>790,715</u>	<u>799,500</u>	<u>702,124</u>	<u>97,376</u>	<u>87.8%</u>
<b>Total Expenditures</b>	<u>8,905,797</u>	<u>8,905,797</u>	<u>4,963,410</u>	<u>3,942,387</u>	<u>55.7%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,753,842</u>	<u>1,753,842</u>	<u>5,887,471</u>	<u>4,133,628</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	5,887,471	4,133,628	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			908,494		
<b>Fund balances, Beginning</b>	3,404,692	3,404,692	3,404,692		
<b>Fund balances, Ending</b>	<u>\$ 4,158,534</u>	<u>\$ 5,158,534</u>	<u>\$ 10,200,657</u>	<u>\$ 4,133,628</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	\$ 10,850,880	\$ 1,150,000	\$ 12,000,880
Expenditures	4,963,410	241,506	5,204,916
<b>Excess (Deficiency) of Revenues</b>			
<b>Net Changes in Fund Balances</b>	5,887,471	908,494	6,795,965
<b>Fund balances, Beginning</b>			3,404,692
<b>Fund balances, Ending</b>			<u>\$ 10,200,657</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Eight Months Ended May 31, 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	\$ 32,065,113	\$ (47,377)	99.9%
Fees and fines	-	-	-		
Earnings on investments	24,000	24,000	22,471	(1,529)	93.6%
<b>Total Revenues</b>	<b>32,136,490</b>	<b>32,136,490</b>	<b>32,087,584</b>	<b>(48,906)</b>	<b>99.8%</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	7,514,009	7,920,864	48.7%
Debt issuance costs			903,237	(903,237)	
<b>Total Expenditures</b>	<b>32,559,873</b>	<b>32,559,873</b>	<b>25,167,247</b>	<b>7,392,626</b>	<b>77.3%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(423,383)	(423,383)	6,920,337	7,343,720	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds			126,339,657	126,339,657	
Payment to refunded bond escrow agent			(126,676,501)	(126,676,501)	
<b>Total Other Financing Sources (Uses)</b>			<b>(336,843)</b>	<b>(336,843)</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(423,383)</b>	<b>(423,383)</b>	<b>6,583,494</b>	<b>7,006,877</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>\$ 9,338,026</b>	<b>\$ 7,006,877</b>	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 4,364,070	\$ 914,215	\$ 5,278,285
Total Current Assets	<u>4,364,070</u>	<u>914,215</u>	<u>5,278,285</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	615,780		615,780
Total Capital Assets	<u>615,780</u>		<u>615,780</u>
<b>Total Assets</b>	<u>4,979,850</u>	<u>914,215</u>	<u>5,894,065</u>
<b>Liabilities</b>			
Benefits payable	3,653,931	3,449,991	7,103,922
Due to other funds	1,310,910	169,631	1,480,541
<b>Total Liabilities</b>	<u>4,964,841</u>	<u>3,619,622</u>	<u>8,584,463</u>
<b>Net Assets (Deficit)</b>			
Invested in capital assets, net of related debt			
Unrestricted	15,009	(2,705,407)	(2,690,398)
<b>Total Net Assets (Deficit)</b>	<u>\$ 15,009</u>	<u>\$ (2,705,407)</u>	<u>\$ (2,690,398)</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 23,296,420	\$ 3,297,382	\$ 26,593,802
<b>Total Operating Revenues</b>	<u>23,296,420</u>	<u>3,297,382</u>	<u>26,593,802</u>
<b>Operating Expenses</b>			
Current operations - general administration	982,830	2,623,173	3,606,003
Benefits provided	<u>23,236,200</u>	<u>532,773</u>	<u>23,768,973</u>
<b>Total Operating Expenses</b>	<u>24,219,030</u>	<u>3,155,946</u>	<u>27,374,976</u>
<b>Operating (Loss)</b>	(922,610)	141,436	(781,174)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>23,402</u>		<u>23,402</u>
<b>Total Non-Operating Revenues</b>	<u>23,402</u>		<u>23,402</u>
Change in Net Position	(899,208)	141,437	(757,772)
<b>Net position-beginning</b>	<u>914,217</u>	<u>(2,846,843)</u>	<u>(1,932,626)</u>
<b>Net position-ending</b>	<u>\$ 15,009</u>	<u>\$ (2,705,406)</u>	<u>\$ (2,690,398)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Eight Months Ended May 31, 2015*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 25,341,958	\$ 3,312,073	\$ 28,654,031
Payment of benefits	(23,236,200)	(532,773)	(23,768,973)
Payment of general administration expenses	(982,830)	(2,623,173)	(3,606,003)
Net Cash Provided (used) by Operating Activities	<u>1,122,928</u>	<u>156,127</u>	<u>1,279,055</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	<u>23,402</u>		<u>23,402</u>
Net Cash Provided by Investing Activities	<u>23,402</u>		<u>23,402</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	<u>23,051</u>		<u>23,051</u>
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>23,051</u>		<u>23,051</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	1,169,381	156,127	1,325,508
<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>\$ 4,364,070</u>	<u>\$ 914,215</u>	<u>\$ 5,278,283</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (922,610)	\$ 141,436	\$ (781,174)
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		1,400	1,400
(Increase) Decrease in accounts receivable	134,311	13,810	148,121
(Increase) Decrease in due from other funds	1,911,227	(519)	1,910,708
<b>Total adjustments</b>	<u>2,045,538</u>	<u>14,691</u>	<u>2,060,229</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 1,122,928</u>	<u>\$ 156,127</u>	<u>\$ 1,279,055</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>	<b>\$ 501,663,039</b>	<b>\$ 642,199,088</b>	<b>\$ 663,834,578</b>	<b>\$ 708,025,880</b>
<b>Primary Government: Total primary government net assets</b>	<b>\$ 501,663,039</b>	<b>\$ 642,199,088</b>	<b>\$ 663,834,578</b>	<b>\$ 708,025,880</b>

Fiscal Year

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Eight Months Ended 5/31/2015</u>
\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 822,314,968
4,168,945	4,477,906	2,977,050	1,414,427	1,753,831	8,700,911
<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>(29,489,414)</u>
<u><u>\$ 715,845,088</u></u>	<u><u>\$ 718,350,724</u></u>	<u><u>\$ 707,263,434</u></u>	<u><u>\$ 723,254,415</u></u>	<u><u>\$ 730,252,176</u></u>	<u><u>\$ 801,526,465</u></u>
<u><u>\$ 715,845,088</u></u>	<u><u>\$ 718,350,724</u></u>	<u><u>\$ 707,263,434</u></u>	<u><u>\$ 723,254,415</u></u>	<u><u>\$ 730,252,176</u></u>	<u><u>\$ 801,526,465</u></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>	<b><u>\$ 170,174,939</u></b>	<b><u>\$ 191,872,973</u></b>	<b><u>\$ 251,861,583</u></b>	<b><u>\$ 287,855,311</u></b>
<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>	<b><u>\$ 109,089,430</u></b>	<b><u>\$ 150,429,215</u></b>	<b><u>\$ 90,096,477</u></b>	<b><u>\$ 133,013,440</u></b>

Fiscal Year					
2010	2011	2012	2013	2014	Eight Months Ended 5/31/2015
\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 49,240,840	\$ 34,063,164
8,059,389	9,441,048	8,345,130	8,689,634	9,624,999	5,579,921
78,173,873	86,468,201	91,021,550	88,026,743	88,932,838	49,867,730
46,946,163	45,632,055	54,818,967	39,479,333	51,488,819	21,919,666
28,566,454	30,104,991	30,906,886	32,321,069	32,868,203	19,027,186
1,123,951	1,177,426	1,118,341	1,057,192	1,136,299	630,843
55,269,509	55,315,591	54,702,459	55,413,140	57,405,134	35,399,859
2,263,280	2,917,574	2,614,004	2,656,159	2,702,814	2,295,612
13,468,700	14,800,838	15,708,114	16,131,929	16,822,325	10,629,117
15,494,994	14,887,908	15,037,346	(21,997)	38,708	25,978,107
			2,097,950	1,524,501	(1,728,164)
			15,771,374	16,467,584	30,641,086
<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>\$ 234,304,127</u>
\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 8,707,007	\$ 5,463,204
3,273,137	3,988,371	4,695,710	5,938,817	6,359,538	1,841,597
7,032,374	7,222,932	7,522,930	6,180,140	5,767,146	3,887,345
6,737,542	6,679,429	7,466,798	5,549,330	6,005,027	3,012,013
5,652,201	6,396,645	6,138,679	7,085,054	7,374,073	5,005,967
5,060,714	5,621,993	5,642,978	700,554	983,293	472,796
136,864	141,893	183,406	175,619	240,101	129,352
240,719	246,699	269,015	279,570	276,634	163,404
2,034,953	5,257,804	4,167,626	7,907,097	4,810,568	2,189,468
6,805,719	7,719,264	6,821,433	5,355,301	4,914,178	4,961,875
356,447	1,381,572	949,663	26,918,636	32,266,031	3,300,635
8,188,534	12,506,581	10,899,781	14,545,610	11,399,291	4,406,700
13,136					
4,464,349	8,623,225	6,252,054	4,758,606	5,254,488	2,958,073
1,255,743	157,468	104,002	85,560	100,286	
194,400	174,204	438,841	64,483	69,806	77,102
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>\$ 37,869,531</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	Eight Months Ended 5/31/2015
<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>\$ (196,434,596)</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>\$ (196,434,596)</u></u>
\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 222,976,467	\$ 240,174,760
3,870,155	2,925,202	1,099,103	2,956,560	4,214,553	2,829,918
		2,584,776	930,274	848,022	549,940
<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>32,484,407</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>276,039,025</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>\$ 276,039,025</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>\$ 79,604,429</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>\$ 79,604,429</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	Eight Months Ended 5/31/2015
\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 386,965	\$ 197,988
43,269,189	43,922,974	35,743,720	36,475,209	37,137,536	98,575,354
<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>\$ 98,773,342</u>
\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 2,754,532	\$ 9,338,026
4,305	69,379	54,201	7,010		
76,694,711		43,250,162	27,601,310	7,090,089	27,964,856
22,906,854	30,082,521	31,461,031	24,867,428	31,781,288	55,385,607
<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>\$ 92,688,489</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>	<u>187,522,932</u>	<u>216,346,901</u>	<u>243,359,126</u>	<u>272,965,912</u>
<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>	20,878,318	30,205,800	78,040,663	102,627,536
<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>	<u>195,662,197</u>	<u>219,544,669</u>	<u>304,984,604</u>	<u>350,110,928</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(8,139,265)	(3,197,768)	(61,625,478)	(77,145,016)
<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>	<u>30,245,000</u>	<u>157,552,984</u>	<u></u>	<u>124,869,150</u>
<b>Net Change in Fund Balances</b>	<u>\$ 22,105,735</u>	<u>\$ 154,355,216</u>	<u>\$ (61,625,478)</u>	<u>\$ 47,724,134</u>
<b>Debt service as a percentage of noncapital expenditures</b>	5.78%	7.25%	9.03%	8.26%

Fiscal Year

2010	2011	2012	2013	2014	Eight Months Ended 5/31/2015
\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 223,130,132	\$ 240,174,760
		1,099,103	2,956,560	4,214,553	2,829,918
35,306,339	37,371,124	39,598,440	37,219,815	38,475,512	21,612,411
28,400,145	36,971,987	29,377,233	43,641,685	37,466,681	21,333,900
3,744,027	2,798,039	2,451,577	930,275	848,024	549,940
7,256,967	6,635,261	7,175,498	12,198,293	34,945,883	10,364,316
<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>296,865,245</u>
40,727,455	42,352,337	35,704,861	35,700,575	41,138,953	30,127,932
6,725,826	7,176,186	7,221,313	7,180,608	7,891,034	5,358,818
67,310,882	71,839,346	75,286,042	75,903,798	77,343,380	51,132,995
26,775,517	29,542,425	28,214,027	27,403,230	27,786,165	16,604,937
21,124,782	22,067,744	27,835,260	30,447,359	30,119,090	17,728,871
933,519	986,392	960,392	883,324	944,039	583,918
40,895,974	44,156,502	45,463,593	44,916,198	46,609,384	33,101,297
2,231,528	2,263,590	1,957,044	1,979,888	2,411,557	1,798,206
11,354,804	12,176,637	13,012,700	13,034,164	13,613,875	9,501,679
99,931,347	88,927,796	44,845,672	57,508,193	48,694,210	34,255,889
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	7,511,459
225,979	249,266	541,944	3,650	238,272	1,070,473
<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>225,526,474</u>
(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	10,151,228	71,338,771
15,248,368	14,402,786	13,258,127	11,521,941	11,771,144	12,642,871
(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(12,642,871)
		58,220,000			145,590,000
20,780,000	9,675,000				22,059,153
2,170,147	784,853	7,326,639			
(24,600,000)	(10,230,000)			(21,065,913)	(126,676,501)
<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>	<u></u>	<u>(23,787,913)</u>	<u>40,972,652</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>\$ 112,311,423</u>
10.07%	10.78%	10.89%	12.00%	11.47%	12.68%