

MONTHLY FINANCIAL REPORT
For Nine Months Ended June 30, 2015



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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October 9, 2015

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

Gentlemen:

The Monthly Unaudited Financial Report for the nine months ending June 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**

June 30, 2015

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 173,823,238	\$ 109,941,556
Investments		9,103,440
Receivables:		
Taxes, net	7,704,192	
Grants	2,845,710	
Fees and fines	4,319,143	
Other	1,754,497	
Prepaid items	223,017	
Deferred charges - debt refunding	6,418,247	10,850,203
Due from component units	1,398,418	
Capital assets, not being depreciated	419,690,723	
Capital assets, net of accumulated depreciation	752,563,537	305,177,950
Total Assets	1,370,740,722	435,073,149
Liabilities		
Accounts payable and accrued expenses	7,314,461	
Retainage payable	1,067,342	1,293,337
Accrued interest payable	1,288,111	1,172,852
Unearned revenues	1,829,992	
Due to primary government		1,398,418
Due to other governments	390,405	
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
Total Liabilities	586,216,122	391,265,137
Net Assets		
Invested in capital assets, net of related debt	819,796,021	(82,222,580)
Restricted for:		
Debt Service	8,762,055	
Unrestricted	(44,033,476)	126,030,592
Total Net Assets	\$ 784,524,600	\$ 43,808,012

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 37,851,707	\$ 6,191,232	\$ 2,360,912	\$
Financial administration	6,276,248	2,121,491		
Administration of justice	56,366,161	4,373,397	6,069,344	
Construction and maintenance	39,785,665	3,649,091	2,920,087	
Health and welfare	21,874,480	5,656,057	5,335,766	
Cooperative services	693,606			
Public safety	39,365,897	5,482,296	3,333,214	
Park and recreation	2,571,986	156,432		
Libraries and education	11,905,441	195,242	77,268	
Capital outlay, interim financial activity	12,913,054			
Internal Service Fund, interim activity	(1,463,816)			
Interest on long-term debt	8,712,932			
Total Primary Government	<u>\$ 236,853,361</u>	<u>\$ 27,825,238</u>	<u>\$ 20,096,591</u>	<u>\$</u>
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	28,724,604	16,183,448		
FB Grand Parkway Toll Road Operations	13,597,151	12,903,784		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	15,750			
Total Component Units	<u>\$ 42,337,505</u>	<u>\$ 29,087,232</u>	<u>\$</u>	<u>\$</u>

General revenues:

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

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

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

Primary Government	Component Units
-------------------------------	----------------------------

**Governmental
Activities**

\$ (29,299,563)	\$
(4,154,757)	
(45,923,420)	
(33,216,487)	
(10,882,657)	
(693,606)	
(30,550,387)	
(2,415,554)	
(11,632,931)	
(12,913,054)	
1,463,816	
(8,712,932)	
<u>(188,931,532)</u>	
	(12,541,156)
	(693,367)
	(15,750)
	<u>(13,250,273)</u>
241,519,018	
2,932,539	
632,683	254,106
6,449,856	98,646
<u>251,534,096</u>	<u>352,752</u>
62,602,564	(12,897,521)
721,922,036	56,705,533
<u>\$ 784,524,600</u>	<u>\$ 43,808,012</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

June 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>
Assets					
Cash and cash equivalents	\$ 80,927,062	\$ 9,518,708	\$ 26,520,381	\$ 52,301,170	\$ 169,267,321
Taxes receivable, net	6,097,217	531,458		1,075,516	7,704,191
Grants receivable	2,663,584			182,126	2,845,710
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,522,167			232,330	1,754,497
Due from other funds	353,744			1,474,470	1,828,214
Due from component units	1,398,418				1,398,418
Prepaid items	216,862			6,155	223,017
Total Assets	<u>\$ 97,498,197</u>	<u>\$ 10,050,166</u>	<u>\$ 26,520,381</u>	<u>\$ 55,271,767</u>	<u>\$ 189,340,511</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 204,105	\$	\$	\$	\$ 204,105
Retainage payable	82,387		955,981	28,973	1,067,341
Due to other funds			95,345	804,986	900,331
Due to other governments	390,405				390,405
Deferred revenue	10,416,267	531,458		1,075,517	12,023,242
Total Liabilities	<u>11,093,164</u>	<u>531,458</u>	<u>1,051,326</u>	<u>1,909,476</u>	<u>14,585,424</u>
Fund Balances:					
Reserved for:					
Debt service		9,518,708			9,518,708
Prepaid Items	216,862				216,862
Capital projects			25,469,055	102,264	25,571,319
Unreserved, reported in:					
General Fund	86,188,171				86,188,171
Special revenue funds				53,260,027	53,260,027
Total Fund Balances	<u>86,405,033</u>	<u>9,518,708</u>	<u>25,469,055</u>	<u>53,362,291</u>	<u>174,755,087</u>
Total Liabilities and Fund Balances	<u>\$ 97,498,197</u>	<u>\$ 10,050,166</u>	<u>\$ 26,520,381</u>	<u>\$ 55,271,767</u>	<u>\$ 189,340,511</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Nine Months Ended June 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>
Revenues					
Taxes - Property	\$ 184,793,477	\$ 32,243,435	\$	\$ 24,413,576	\$ 241,450,488
Taxes - Sales				2,932,539	2,932,539
Fees and fines	18,191,607			6,973,883	25,165,490
Intergovernmental	12,280,532			11,343,493	23,624,025
Earnings on investments	485,768	24,831	1,891	120,191	632,681
Miscellaneous	9,235,704		100,000	1,983,999	11,319,703
Total Revenues	<u>224,987,088</u>	<u>32,268,266</u>	<u>101,891</u>	<u>47,767,681</u>	<u>305,124,926</u>
Expenditures					
Current:					
General administration	33,119,596			733,807	33,853,403
Financial administration	6,027,105			2,374	6,029,479
Administration of justice	42,740,088			15,136,398	57,876,486
Construction and maintenance	2,168,493		11,778,309	19,857,872	33,804,674
Health and welfare	19,152,103			1,269,413	20,421,516
Cooperative services	640,706				640,706
Public safety	36,465,528			326,018	36,791,546
Parks and recreation	2,011,245				2,011,245
Libraries and education	10,575,512			63,894	10,639,406
Capital Outlay	10,812,676		3,910,947	8,237,883	22,961,506
Debt Service:					
Principal		16,750,000			16,750,000
Interest and fiscal charges		7,511,459			7,511,459
Debt issuance costs		905,787	295,686		1,201,473
Total Expenditures	<u>163,713,052</u>	<u>25,167,246</u>	<u>15,984,942</u>	<u>45,627,659</u>	<u>250,492,899</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>61,274,036</u>	<u>7,101,020</u>	<u>(15,883,051)</u>	<u>2,140,022</u>	<u>54,632,027</u>
Other Financing Sources (Uses)					
Transfers in	7,253		42,610	12,635,618	12,685,481
Transfers (out)	(12,400,756)		0	(284,725)	(12,685,481)
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)
Total Other Financing Sources (Uses)	<u>(12,393,503)</u>	<u>(336,844)</u>	<u>41,352,106</u>	<u>12,350,893</u>	<u>40,972,652</u>
Net change in fund balances					
	48,880,533	6,764,176	25,469,055	14,490,915	95,604,679
Fund Balances, Beginning	<u>37,524,500</u>	<u>2,754,532</u>	<u></u>	<u>38,871,376</u>	<u>79,150,408</u>
Fund Balances, Ending	<u>\$ 86,405,033</u>	<u>\$ 9,518,708</u>	<u>\$ 25,469,055</u>	<u>\$ 53,362,291</u>	<u>\$ 174,755,087</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITIONS
PROPRIETARY FUNDS
June 30, 2015

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 4,555,913
Total Current Assets	<u>4,555,913</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	612,899
Total Capital Assets	<u>612,899</u>
Total Assets	<u>5,168,812</u>
Liabilities	
Current Liabilities:	
Benefits payable	7,103,922
Due to other funds	927,884
Total Current Liabilities	<u>8,031,806</u>
Total Liabilities	<u>8,031,806</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(2,862,994)</u>
Total Net Assets (Deficit)	<u>\$ (2,862,994)</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 30,142,075
Total Operating Revenues	<u>30,142,075</u>
Operating Expenses	
Current operations - general administration	3,542,446
Benefits provided	27,554,063
Total Operating Expenses	<u>31,096,509</u>
Operating Income (Loss)	(954,434)
Non-Operating Revenues	
Earnings on investments	24,068
Total Non-Operating Revenues	<u>24,068</u>
Change in Net Position	(930,366)
Net position-beginning	<u>(1,932,628)</u>
Net position-ending	<u>\$ (2,862,994)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2015

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 31,649,647
Payment of benefits	(27,554,063)
Payment of general administration expenses	(3,542,446)
Net Cash Provided (used) by Operating Activities	<u>553,138</u>
Cash Flows from Investing Activities	
Interest earned on investments	24,068
Net Cash Provided by Investing Activities	<u>24,068</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	25,932
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>25,932</u>
Net Increase in Cash and Cash Equivalents	603,138
Cash and Cash Equivalents, Beginning of Year	<u>3,952,775</u>
Cash and Cash Equivalents, End of Year	<u>\$ 4,555,913</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (954,434)
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	1,358,051
Total adjustments	<u>1,507,572</u>
Net Cash Provided by Operating Activities	<u>\$ 553,138</u>

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

	<u>Agency Fund</u>
Assets	
Cash and cash equivalents	<u>\$ 32,283,816</u>
Total Assets	<u><u>\$ 32,283,816</u></u>
Liabilities	
Due to other governments	<u>\$ 32,283,816</u>
Total Liabilities	<u><u>\$ 32,283,816</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

June 30, 2015

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,747	\$ 85,393,024	\$ 24,314,129	\$	\$ 226,656	\$109,941,556
Investments		5,782,731	3,320,709			9,103,440
Deferred charges - debt refunding		10,850,203				10,850,203
Capital assets, net		174,247,746	130,930,204			305,177,950
Total Assets	<u>7,747</u>	<u>276,273,704</u>	<u>158,565,042</u>		<u>226,656</u>	<u>435,073,149</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		558,526	734,811			1,293,337
Due to primary government		500,669	896,974		775	1,398,418
Accrued interest payable		574,502	598,350			1,172,852
Long-term liabilities						
Due within one year		2,575,000				2,575,000
Due in more than one year		212,091,236	172,734,294			384,825,530
Total Liabilities		<u>216,299,933</u>	<u>174,964,429</u>		<u>775</u>	<u>391,265,137</u>
Net Assets						
Invested in capital assets, net of related debt		(40,418,490)	(41,804,090)			(82,222,580)
Unrestricted	7,747	100,392,261	25,404,703		225,881	126,030,592
Total Net Assets	<u>7,747</u>	<u>\$ 59,973,771</u>	<u>\$ (16,399,387)</u>	<u>\$</u>	<u>\$ 225,881</u>	<u>\$ 43,808,012</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Nine Months Ended June 30, 2015

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation**			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	23,279,650	16,183,448	
Principal retirement	1,055,000		
Interest on long-term debt	4,389,954		
Total Fort Bend Toll Road Authority	28,724,604	16,183,448	
Grand Parkway Toll Road Operations			
Toll road operations	10,001,551	12,903,784	
Interest on long-term debt	3,595,600		
Total Grand Parkway Toll Road Operations	13,597,151	12,903,784	
Fort Bend Housing Finance Corporation			
General administration			
Total Fort Bend Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	15,750		
Total Fort Bend County Industrial Development Corporation	15,750		
Total Component Units	\$ 42,337,505	\$ 29,087,232	\$

General Revenues:

Unrestricted earnings on investments
Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

** Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Assets

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	(7,096,202)				(7,096,202)
	(1,055,000)				(1,055,000)
	(4,389,954)				(4,389,954)
	(12,541,156)				(12,541,156)
		2,902,233			2,902,233
		(3,595,600)			(3,595,600)
		(693,367)			(693,367)
				(15,750)	(15,750)
				(15,750)	(15,750)
	(12,541,156)	(693,367)		(15,750)	(13,250,273)
18	206,410	47,139		539	254,106
	6,108	92,538			98,646
18	212,518	139,677		539	352,752
18	(12,328,638)	(553,690)		(15,211)	(12,897,521)
7,729	72,302,409	(15,845,697)		241,092	56,705,533
\$ 7,747	\$ 59,973,771	\$ (16,399,387)	\$	\$ 225,881	\$ 43,808,012



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 Nine Months Ended June 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>
Revenues					
Taxes	\$ 183,245,081	\$ 183,245,081	\$ 184,793,477	\$ 1,548,396	100.8%
Fees and fines	26,785,675	26,791,667	17,230,568	(9,561,099)	64.3%
Intergovernmental	5,806,616	6,559,891	3,275,863	(3,284,028)	49.9%
Earnings on investments	601,700	601,700	485,768	(115,932)	80.7%
Miscellaneous	3,650,100	3,662,414	4,042,209	379,795	110.4%
Total Revenues	<u>220,089,172</u>	<u>220,860,753</u>	<u>209,827,885</u>	<u>(11,032,868)</u>	<u>95.0%</u>
Expenditures					
Current:					
General administration	40,388,351	42,381,459	31,765,384	10,616,075	75.0%
Financial administration	8,495,457	8,452,536	6,022,484	2,430,052	71.3%
Administration of justice	57,844,990	57,603,256	41,316,184	16,287,072	71.7%
Construction and maintenance	2,780,919	2,709,412	1,708,758	1,000,655	63.1%
Health and welfare	20,486,233	20,624,235	12,264,881	8,359,354	59.5%
Cooperative services	1,031,961	1,025,133	640,432	384,701	62.5%
Public safety	41,465,850	40,761,286	27,718,288	13,042,998	68.0%
Parks and recreation	2,935,845	2,849,623	1,860,752	988,871	65.3%
Libraries and education	14,598,183	14,348,055	10,512,993	3,835,062	73.3%
Capital Outlay	<u>16,444,356</u>	<u>3,856,406</u>	<u>4,168,497</u>	<u>(312,091)</u>	<u>108.1%</u>
Total Expenditures	<u>206,472,147</u>	<u>194,611,403</u>	<u>137,978,653</u>	<u>56,632,749</u>	<u>70.9%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,617,025</u>	<u>26,249,350</u>	<u>71,849,232</u>	<u>45,599,882</u>	
Other Financing Sources (Uses)					
Transfers in			7,253.39	7,253	
Transfers out	(12,407,864)	(12,353,684)	(12,358,146)	4,462	
Total Other Financing Sources (Uses)	<u>(12,407,864)</u>	<u>(12,353,684)</u>	<u>(12,350,893)</u>	<u>11,716</u>	
Net change in fund balances- budgetary basis	1,209,161	13,895,666	59,498,339	45,611,597	
Net adjustment to reflect operations in accordance with GAAP (a)			(10,617,807)		
Fund Balances, Beginning	<u>37,524,500</u>	<u>37,524,500</u>	<u>37,524,500</u>		
Fund Balances, Ending	<u>\$ 38,733,661</u>	<u>\$ 51,420,166</u>	<u>\$ 86,405,032</u>	<u>\$ 45,611,597</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.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
General Fund			
Revenues	\$ 209,827,885	\$ 15,115,429	\$ 224,943,315
Expenditures	<u>137,978,653</u>	<u>25,690,627</u>	<u>163,669,280</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	71,849,232	(10,575,197)	61,274,035
Transfers in	7,253		7,253
Transfers out	<u>(12,358,146)</u>	<u>(42,610.00)</u>	<u>(12,400,756)</u>
Total Other Financing Sources (Uses)	(12,350,893)	(42,610)	(12,393,503)
Net Changes in Fund Balances	59,498,339	(10,617,807)	48,880,532
Fund Balances, Beginning			<u>37,524,500</u>
Fund Balances, Ending			<u><u>\$ 86,405,032</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
June 30, 2015

Special Revenue Funds

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 11,137,945	\$ 3,236,560	\$ 3,819,901	\$ 11,751,544
Taxes receivable, net				754,576
Grants receivable			14,301	150,612
Other receivables			11,815	106,681
Due from other funds			387,379	427,606
Prepaid items				
Total Assets	\$ 11,137,945	\$ 3,236,560	\$ 4,233,396	\$ 13,191,019
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$ 16,385	\$	\$ 12,588
Due to other funds				
Deferred revenues				754,576
Total Liabilities		16,385		767,164
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	11,137,945	3,220,175	4,233,396	12,423,855
Total Fund Balances	11,137,945	3,220,175	4,233,396	12,423,855
Total Liabilities and Fund Balances	\$ 11,137,945	\$ 3,236,560	\$ 4,233,396	\$ 13,191,019

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>
\$ 9,343,967	\$ 674,714	\$ 4,287	\$ 42,501	\$ 1,158,611	\$ 641,490
320,940					
6,013					
653,637				27,313	
				5,848	
				6,155	
<u>\$ 10,324,557</u>	<u>\$ 674,714</u>	<u>\$ 4,287</u>	<u>\$ 42,501</u>	<u>\$ 1,197,927</u>	<u>\$ 641,490</u>
\$	\$	\$	\$	\$	\$
			191		3,192
320,941					
<u>320,941</u>			<u>191</u>		<u>3,192</u>
10,003,616	674,714	4,287	42,310	1,197,927	638,298
<u>10,003,616</u>	<u>674,714</u>	<u>4,287</u>	<u>42,310</u>	<u>1,197,927</u>	<u>638,298</u>
<u>\$ 10,324,557</u>	<u>\$ 674,714</u>	<u>\$ 4,287</u>	<u>\$ 42,501</u>	<u>\$ 1,197,927</u>	<u>\$ 641,490</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$	\$ 119,320	\$ 83,244	\$ 50,486
Taxes receivable, net				
Grants receivable				
Other receivables			610	
Due from other funds				
Prepaid items				
Total Assets	\$	\$ 119,320	\$ 83,854	\$ 50,486
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		2,283		
Deferred revenues				
Total Liabilities		2,283		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds		117,037	83,854	50,486
Total Fund Balances		117,037	83,854	50,486
Total Liabilities and Fund Balances	\$	\$ 119,320	\$ 83,854	\$ 50,486

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$ 96,302	\$ 83,489	\$ 2,149	\$ 17,801	\$ 166,574	\$ 2,369,435
	83				85,667
<u>\$ 96,302</u>	<u>\$ 83,572</u>	<u>\$ 2,149</u>	<u>\$ 17,801</u>	<u>\$ 166,574</u>	<u>\$ 2,455,102</u>
\$	\$	\$	\$	\$	\$
	2,106				2,012
	<u>2,106</u>				<u>2,012</u>
<u>96,302</u>	<u>81,466</u>	<u>2,149</u>	<u>17,801</u>	<u>166,574</u>	<u>2,453,090</u>
<u>96,302</u>	<u>81,466</u>	<u>2,149</u>	<u>17,801</u>	<u>166,574</u>	<u>2,453,090</u>
<u>\$ 96,302</u>	<u>\$ 83,572</u>	<u>\$ 2,149</u>	<u>\$ 17,801</u>	<u>\$ 166,574</u>	<u>\$ 2,455,102</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 72	\$ 1,022,936	\$ 2,250,556	\$ 12,682
Taxes receivable, net				
Grants receivable				
Other receivables				161
Due from other funds				
Prepaid items				
Total Assets	\$ 72	\$ 1,022,936	\$ 2,250,556	\$ 12,843
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		5,930	3,795	
Deferred revenues				
Total Liabilities		5,930	3,795	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	72	1,017,006	2,246,761	12,843
Total Fund Balances	72	1,017,006	2,246,761	12,843
Total Liabilities and Fund Balances	\$ 72	\$ 1,022,936	\$ 2,250,556	\$ 12,843

Special Revenue Funds

Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$ 112,394	\$ 442,545	\$ 24,542	\$ (13,732)	\$ 5,446	\$ 224,431
		11,200			
<u>\$ 112,394</u>	<u>\$ 442,545</u>	<u>\$ 35,742</u>	<u>\$ (13,732)</u>	<u>\$ 5,446</u>	<u>\$ 224,431</u>
\$	\$	\$	\$	\$	\$
	136	1,505	45,023		
	<u>136</u>	<u>1,505</u>	<u>45,023</u>		
<u>112,394</u>	<u>442,409</u>	<u>34,237</u>	<u>(58,755)</u>	<u>5,446</u>	<u>224,431</u>
<u>112,394</u>	<u>442,409</u>	<u>34,237</u>	<u>(58,755)</u>	<u>5,446</u>	<u>224,431</u>
<u>\$ 112,394</u>	<u>\$ 442,545</u>	<u>\$ 35,742</u>	<u>\$ (13,732)</u>	<u>\$ 5,446</u>	<u>\$ 224,431</u>

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

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 44,834	\$ 221,326	\$ 497,278	\$ 2,181,155
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Prepaid items				
Total Assets	\$ 44,834	\$ 221,326	\$ 497,278	\$ 2,181,155
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		10,900	255,654	100,138
Deferred revenues				
Total Liabilities		10,900	255,654	100,138
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	44,834	210,426	241,624	2,081,017
Total Fund Balances	44,834	210,426	241,624	2,081,017
Total Liabilities and Fund Balances	\$ 44,834	\$ 221,326	\$ 497,278	\$ 2,181,155

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	2012 Mobility Bonds	TOTALS
\$ 398,819	\$	\$ 75,566	\$	\$ 52,301,170
				1,075,516
				182,126
				232,330
				1,474,470
				6,155
<u>\$ 398,819</u>	<u>\$</u>	<u>\$ 75,566</u>	<u>\$</u>	<u>\$ 55,271,767</u>
\$	\$	\$	\$	\$ 28,973
372,121				804,986
<u>372,121</u>	<u></u>	<u></u>	<u></u>	<u>1,075,517</u>
				<u>1,909,476</u>
26,698		75,566		102,264
<u>26,698</u>	<u></u>	<u>75,566</u>	<u></u>	<u>53,260,027</u>
				<u>53,362,291</u>
<u>\$ 398,819</u>	<u>\$</u>	<u>\$ 75,566</u>	<u>\$</u>	<u>\$ 55,271,767</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 13,924,877
Taxes, sales	2,932,539			
Fees and fines				4,313,269
Intergovernmental		277,918	300,469	237,974
Earnings on investments	21,886	7,478	14,868	29,817
Miscellaneous			13,026	302,036
Total Revenues	<u>2,954,425</u>	<u>285,396</u>	<u>328,363</u>	<u>18,807,973</u>
Expenditures				
Current:				
General administration	63,914			
Financial administration				
Administration of justice			8,658,769	
Construction and maintenance				12,225,286
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay		163,855	55,022	1,631,142
Total Expenditures	<u>63,914</u>	<u>163,855</u>	<u>8,713,791</u>	<u>13,856,428</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,890,511	121,541	(8,385,428)	4,951,545
Other Financing Sources (Uses)				
Transfers in			12,223,664	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>12,223,664</u>	
Net change in fund balances	2,890,511	121,541	3,838,236	4,951,545
Fund Balances, Beginning	8,247,434	3,098,634	395,160	7,472,310
Fund Balances, Ending	<u>\$ 11,137,945</u>	<u>\$ 3,220,175</u>	<u>\$ 4,233,396</u>	<u>\$ 12,423,855</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>
\$ 10,488,699	\$	\$	\$	\$	\$
				250,190	
1,150,000	62,587				
17,029	1,562	10	101	2,698	1,529
402,681			23,699		47,620
<u>12,058,409</u>	<u>64,149</u>	<u>10</u>	<u>23,800</u>	<u>252,888</u>	<u>49,149</u>
				233,332	
4,743,769			42,393		94,225
<u>715,716</u>					
<u>5,459,485</u>			<u>42,393</u>	<u>233,332</u>	<u>94,225</u>
6,598,924	64,149	10	(18,593)	19,556	(45,076)
6,598,924	64,149	10	(18,593)	19,556	(45,076)
3,404,692	610,565	4,277	60,903	1,178,371	683,374
<u>\$ 10,003,616</u>	<u>\$ 674,714</u>	<u>\$ 4,287</u>	<u>\$ 42,310</u>	<u>\$ 1,197,927</u>	<u>\$ 638,298</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			4,284	
Intergovernmental				
Earnings on investments		314	188	117
Miscellaneous		77,268		550
Total Revenues		77,582	4,472	667
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education		63,894		
Capital Outlay		22,000		
Total Expenditures		85,894		
Excess (Deficiency) of Revenues Over (Under) Expenditures		(8,312)	4,472	667
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)	(7,253)			
Total Other Financing Sources (Uses)	(7,253)			
Net change in fund balances	(7,253)	(8,312)	4,472	667
Fund Balances, Beginning	7,253	125,349	79,382	49,819
Fund Balances, Ending	\$ 7,253	\$ 117,037	\$ 83,854	\$ 50,486

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$	\$	\$	\$	\$	\$
	11,476				489,111
	4,671				
		5	41	443	
<u>19,760</u>					
<u>19,760</u>	<u>16,147</u>	<u>5</u>	<u>41</u>	<u>443</u>	<u>489,111</u>
					485,807
4,847	22,677			46,814	
					38,647
<u>4,847</u>	<u>22,677</u>			<u>46,814</u>	<u>524,454</u>
14,913	(6,530)	5	41	(46,371)	(35,343)
14,913	(6,530)	5	41	(46,371)	(35,343)
81,389	87,996	2,144	17,760	212,945	2,488,433
<u>\$ 96,302</u>	<u>\$ 81,466</u>	<u>\$ 2,149</u>	<u>\$ 17,801</u>	<u>\$ 166,574</u>	<u>\$ 2,453,090</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,260
Intergovernmental			327,905	
Earnings on investments	2,338	2,206	4,688	
Miscellaneous		297,347	619,741	
Total Revenues	2,338	299,553	952,334	1,260
Expenditures				
Current:				
General administration		184,086		
Financial administration	2,374			
Administration of justice			91,948	
Construction and maintenance				
Health and welfare				
Public safety			192,086	
Libraries and education				
Capital Outlay			250,400	
Total Expenditures	2,374	184,086	534,434	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(36)	115,467	417,900	1,260
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(36)	115,467	417,900	1,260
Fund Balances, Beginning	108	901,539	1,828,861	11,583
Fund Balances, Ending	\$ 72	\$ 1,017,006	\$ 2,246,761	\$ 12,843

Special Revenue Funds

Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$	\$	\$	\$	\$	\$
53,187	467,044	13,871	898,937		228,433
192		236		44	514
		484	154,516	5,402	1,534
<u>53,379</u>	<u>467,044</u>	<u>14,591</u>	<u>1,053,453</u>	<u>5,446</u>	<u>230,481</u>
1,200	13,995				744
150		114,812	1,112,208		
	10,640				5,306
<u>1,350</u>	<u>24,635</u>	<u>114,812</u>	<u>1,112,208</u>		<u>6,050</u>
52,029	442,409	(100,221)	(58,755)	5,446	224,431
52,029	442,409	(100,221)	(58,755)	5,446	224,431
60,365		134,458			
<u>\$ 112,394</u>	<u>\$ 442,409</u>	<u>\$ 34,237</u>	<u>\$ (58,755)</u>	<u>\$ 5,446</u>	<u>\$ 224,431</u>

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

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,904,293
Intergovernmental	105,140	360,984	2,013,889	3,770,910
Earnings on investments	164			5,336
Miscellaneous	111			18,224
Total Revenues	105,415	360,984	2,013,889	5,698,763
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		141,198	1,772,265	4,148,609
Construction and maintenance				
Health and welfare				
Public safety	39,557			
Libraries and education				
Capital Outlay	21,024	9,360	5,320	5,320
Total Expenditures	60,581	150,558	1,772,265	4,153,929
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	44,834	210,426	241,624	1,544,834
Other Financing Sources (Uses)				
Transfers in				277,472
Transfers (out)				(277,472)
Total Other Financing Sources (Uses)				
Net change in fund balances	44,834	210,426	241,624	1,544,834
Fund Balances, Beginning				536,183
Fund Balances, Ending	\$ 44,834	\$ 210,426	\$ 241,624	\$ 2,081,017

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	2012 Mobility Bonds	TOTALS
\$	\$	\$		\$ 24,413,576
				2,932,539
				6,973,883
			1,069,574	11,343,493
878	299	307	4,903	120,191
				1,983,999
<u>878</u>	<u>299</u>	<u>307</u>	<u>1,074,477</u>	<u>47,767,681</u>
				733,807
				2,374
				15,136,398
150,833	140,467	63,879	2,533,638	19,857,872
				1,269,413
				326,018
				63,894
<u>235,611</u>	<u>106,200</u>	<u>63,879</u>	<u>4,967,640</u>	<u>8,237,883</u>
<u>386,444</u>	<u>246,667</u>	<u>63,879</u>	<u>7,501,278</u>	<u>45,627,659</u>
(385,566)	(246,368)	(63,572)	(6,426,801)	2,140,022
	134,482			12,635,618
				(284,725)
	<u>134,482</u>			<u>12,350,893</u>
(385,566)	(111,886)	(63,572)	(6,426,801)	14,490,915
412,264	111,886	139,138	6,426,801	38,871,376
<u>\$ 26,698</u>	<u>\$</u>	<u>\$ 75,566</u>	<u>\$</u>	<u>\$ 53,362,291</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 13,852,893	\$ 13,852,893	\$ 13,924,877	\$ 71,984	100.5%
Fees and fines	5,470,000	5,470,000	4,313,269	(1,156,731)	78.9%
Intergovernmental	200,000	200,000	237,974	37,974	119.0%
Earnings on investments	35,000	35,000	29,817	(5,183)	85.2%
Miscellaneous	360,000	360,000	247,752	(112,248)	68.8%
Total Revenues	19,917,893	19,917,893	18,753,691	(1,164,202)	94.2%
Expenditures					
Current:					
Construction and maintenance	21,326,541	21,261,339	12,225,286	9,036,053	57.5%
Capital Outlay	1,094,613	1,156,505	1,048,938	107,567	90.7%
Total Expenditures	22,421,154	22,417,844	13,274,224	9,143,620	59.2%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,503,261)	(2,499,951)	5,479,467	7,979,418	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(437,077)				
Total Other Financing Sources (Uses)	(437,077)				
Net change in fund balances- budgetary basis	(2,940,338)	(2,499,951)	5,479,467	7,979,418	
Net adjustment to reflect operations in accordance with GAAP (a)			(527,920)		
Fund balances, Beginning	7,472,310	7,472,310	7,472,310		
Fund balances, Ending	\$ 4,531,972	\$ 4,972,359	\$ 12,423,857	\$ 7,979,418	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 18,753,691	\$	\$ 18,753,691
Expenditures	13,274,224	527,920	13,802,143
Net Changes in Fund Balances	5,479,467	(527,920)	4,951,547
Fund balances, Beginning			7,472,310
Fund balances, Ending			\$ 12,423,857

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Nine Months Ended June 30, 2015

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 10,514,639	\$ 10,514,639	\$ 10,488,699	\$ (25,940)	99.8%
Fees and fines	50,000	50,000	356,204	306,204	712.4%
Earnings on investments	25,000	25,000	17,029	(7,971)	68.1%
Miscellaneous	70,000	70,000	46,477	(23,523)	66.4%
Total Revenues	10,659,639	10,659,639	10,908,409	248,770	102.3%
Expenditures					
Current:					
Construction and maintenance	8,115,082	8,109,617	4,841,147	3,268,470	59.7%
Capital Outlay	790,715	796,180	702,124	94,056	88.2%
Total Expenditures	8,905,797	8,905,797	5,543,271	3,362,526	62.2%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,753,842	1,753,842	5,365,138	3,611,296	
Other Financing Sources (Uses)					
Transfers out	(1,000,000)				
Total Other Financing Sources (Uses)	(1,000,000)				
Net change in fund balances- budgetary basis	753,842	1,753,842	5,365,138	3,611,296	
Net adjustment to reflect operations in accordance with GAAP (a)			1,233,786		
Fund balances, Beginning	3,404,692	3,404,692	3,404,692		
Fund balances, Ending	\$ 4,158,534	\$ 5,158,534	\$ 10,003,616	\$ 3,611,296	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 10,908,409	\$ 1,150,000	\$ 12,058,409
Expenditures	5,543,271	(83,786)	5,459,485
Excess (Deficiency) of Revenues			
Net Changes in Fund Balances	5,365,138	1,233,786	6,598,924
Fund balances, Beginning			3,404,692
Fund balances, Ending			\$ 10,003,616

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 32,112,490	\$ 32,112,490	\$ 32,243,435	\$ 130,945	100.4%
Earnings on investments	24,000	24,000	24,831	831	103.5%
Total Revenues	32,136,490	32,136,490	32,268,266	131,776	100.4%
Expenditures					
Current:					
Principal	17,125,000	17,125,000	16,750,000	375,000	97.8%
Interest and fiscal charges	15,434,873	15,434,873	7,514,009	7,920,864	48.7%
Debt issuance costs			903,237	(903,237)	
Total Expenditures	32,559,873	32,559,873	25,167,247	7,392,626	77.3%
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(423,383)	(423,383)	7,101,020	7,524,403	
Other Financing Sources (Uses)					
Issuance of Bonds			126,339,657	126,339,657	
Payment to refunded bond escrow agent			(126,676,501)	(126,676,501)	
Total Other Financing Sources (Uses)			(336,843)	(336,843)	
Net change in fund balances- budgetary basis					
	(423,383)	(423,383)	6,764,176	7,187,559	
Fund balances, Beginning	2,754,532	2,754,532	2,754,532		
Fund balances, Ending	\$ 2,331,149	\$ 2,331,149	\$ 9,518,708	\$ 7,187,559	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 3,062,860	\$ 1,493,053	\$ 4,555,913
Total Current Assets	<u>3,062,860</u>	<u>1,493,053</u>	<u>4,555,913</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	612,899		612,899
Total Capital Assets	<u>612,899</u>		<u>612,899</u>
Total Assets	<u>3,675,759</u>	<u>1,493,053</u>	<u>5,168,812</u>
Liabilities			
Benefits payable	3,653,931	3,449,991	7,103,922
Due to other funds	811,326	116,558	927,884
Total Liabilities	<u>4,465,257</u>	<u>3,566,549</u>	<u>8,031,806</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	(789,498)	(2,073,496)	(2,862,994)
Total Net Assets (Deficit)	<u>\$ (789,498)</u>	<u>\$ (2,073,496)</u>	<u>\$ (2,862,994)</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 26,094,039	\$ 4,048,036	\$ 30,142,075
Total Operating Revenues	<u>26,094,039</u>	<u>4,048,036</u>	<u>30,142,075</u>
Operating Expenses			
Current operations - general administration	1,008,089	2,534,357	3,542,446
Benefits provided	26,813,732	740,331	27,554,063
Total Operating Expenses	<u>27,821,821</u>	<u>3,274,688</u>	<u>31,096,509</u>
Operating (Loss)	(1,727,782)	773,348	(954,434)
Non-Operating Revenues			
Earnings on investments	24,068		24,068
Total Non-Operating Revenues	<u>24,068</u>		<u>24,068</u>
Change in Net Position	(1,703,714)	773,348	(930,366)
Net position-beginning	<u>914,216</u>	<u>(2,846,844)</u>	<u>(1,932,628)</u>
Net position-ending	<u><u>\$ (789,498)</u></u>	<u><u>\$ (2,073,496)</u></u>	<u><u>\$ (2,862,994)</u></u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2015

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 27,639,993	\$ 4,009,654	\$ 31,649,647
Payment of benefits	(26,813,732)	(740,331)	(27,554,063)
Payment of general administration expenses	(1,008,089)	(2,534,357)	(3,542,446)
Net Cash Provided (used) by Operating Activities	(181,828)	734,966	553,138
Cash Flows from Investing Activities:			
Interest earned on investments	24,068		24,068
Net Cash Provided by Investing Activities	24,068		24,068
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	25,932		25,932
Net Cash Provided by (used for) Capital and Related Financing Activities	25,932		25,932
Net Increase (Decrease) in Cash and Cash Equivalents	(131,828)	734,966	603,138
Cash and Cash Equivalents, Beginning of Year	3,194,688	758,087	3,952,775
Cash and Cash Equivalents, Ending of Year	\$ 3,062,860	\$ 1,493,053	\$ 4,555,913
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,727,782)	\$ 773,348	\$ (954,434)
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	1,411,643	(53,592)	1,358,051
Total adjustments	1,545,954	(38,382)	1,507,572
Net Cash Provided by Operating Activities	\$ (181,828)	\$ 734,966	\$ 553,138



STATISTICAL SECTION

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

Contents	Pages
Financial Trends	52-61
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

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

Fiscal Year

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Nine Months Ended 6/30/2015</u>
\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 819,796,021
4,168,945	4,477,906	2,977,050	1,414,427	1,753,831	8,762,055
<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>(44,033,476)</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>\$ 784,524,600</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>\$ 784,524,600</u>

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

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

Fiscal Year					
2010	2011	2012	2013	2014	Nine Months Ended 6/30/2015
\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 49,240,840	\$ 37,851,707
8,059,389	9,441,048	8,345,130	8,689,634	9,624,999	6,276,248
78,173,873	86,468,201	91,021,550	88,026,743	88,932,838	56,366,161
46,946,163	45,632,055	54,818,967	39,479,333	51,488,819	39,785,665
28,566,454	30,104,991	30,906,886	32,321,069	32,868,203	21,874,480
1,123,951	1,177,426	1,118,341	1,057,192	1,136,299	693,606
55,269,509	55,315,591	54,702,459	55,413,140	57,405,134	39,365,897
2,263,280	2,917,574	2,614,004	2,656,159	2,702,814	2,571,986
13,468,700	14,800,838	15,708,114	16,131,929	16,822,325	11,905,441
15,494,994	14,887,908	15,037,346	(21,997)	38,708	12,913,054
			2,097,950	1,524,501	(1,463,816)
			15,771,374	16,467,584	8,712,932
<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>\$ 236,853,361</u>
\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 8,707,007	\$ 6,191,232
3,273,137	3,988,371	4,695,710	5,938,817	6,359,538	2,121,491
7,032,374	7,222,932	7,522,930	6,180,140	5,767,146	4,373,397
6,737,542	6,679,429	7,466,798	5,549,330	6,005,027	3,649,091
5,652,201	6,396,645	6,138,679	7,085,054	7,374,073	5,656,057
5,060,714	5,621,993	5,642,978	700,554	983,293	5,482,296
136,864	141,893	183,406	175,619	240,101	156,432
240,719	246,699	269,015	279,570	276,634	195,242
2,034,953	5,257,804	4,167,626	7,907,097	4,810,568	2,360,912
6,805,719	7,719,264	6,821,433	5,355,301	4,914,178	6,069,344
356,447	1,381,572	949,663	26,918,636	32,266,031	2,920,087
8,188,534	12,506,581	10,899,781	14,545,610	11,399,291	5,335,766
13,136					
4,464,349	8,623,225	6,252,054	4,758,606	5,254,488	3,333,214
1,255,743	157,468	104,002	85,560	100,286	
194,400	174,204	438,841	64,483	69,806	77,268
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>\$ 47,921,829</u>

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

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

Fiscal Year					
2010	2011	2012	2013	2014	Nine Months Ended 6/30/2015
<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>\$ (188,931,532)</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>\$ (188,931,532)</u></u>
\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 222,976,467	\$ 241,519,018
		1,099,103	2,956,560	4,214,553	2,932,539
3,870,155	2,925,202	2,584,776	930,274	848,022	632,683
<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>6,449,856</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>251,534,096</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>\$ 251,534,096</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>\$ 62,602,564</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>\$ 62,602,564</u></u>

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

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

Fiscal Year

2010	2011	2012	2013	2014	Nine Months Ended 6/30/2015
\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 386,965	\$ 216,862
43,269,189	43,922,974	35,743,720	36,475,209	37,137,536	86,188,171
<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>\$ 86,405,033</u>
\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 2,754,532	\$ 9,518,708
4,305	69,379	54,201	7,010		
76,694,711		43,250,162	27,601,310	7,090,089	25,571,319
22,906,854	30,082,521	31,461,031	24,867,428	31,781,288	53,260,027
<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>\$ 88,350,054</u>

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

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

Fiscal Year

2010	2011	2012	2013	2014	Nine Months Ended 6/30/2015
\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 223,130,132	\$ 241,450,488
		1,099,103	2,956,560	4,214,553	2,932,539
35,306,339	37,371,124	39,598,440	37,219,815	38,475,512	25,165,490
28,400,145	36,971,987	29,377,233	43,641,685	37,466,681	23,624,025
3,744,027	2,798,039	2,451,577	930,275	848,024	632,681
7,256,967	6,635,261	7,175,498	12,198,293	34,945,883	11,319,703
<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>305,124,926</u>
40,727,455	42,352,337	35,704,861	35,700,575	41,138,953	33,853,403
6,725,826	7,176,186	7,221,313	7,180,608	7,891,034	6,029,479
67,310,882	71,839,346	75,286,042	75,903,798	77,343,380	57,876,486
26,775,517	29,542,425	28,214,027	27,403,230	27,786,165	33,804,674
21,124,782	22,067,744	27,835,260	30,447,359	30,119,090	20,421,516
933,519	986,392	960,392	883,324	944,039	640,706
40,895,974	44,156,502	45,463,593	44,916,198	46,609,384	36,791,546
2,231,528	2,263,590	1,957,044	1,979,888	2,411,557	2,011,245
11,354,804	12,176,637	13,012,700	13,034,164	13,613,875	10,639,406
99,931,347	88,927,796	44,845,672	57,508,193	48,694,210	22,961,506
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	1,201,473
<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>250,492,899</u>
(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	10,151,228	54,632,027
15,248,368	14,402,786	13,258,127	11,521,941	11,771,144	12,685,481
(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(12,685,481)
		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>(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>\$ 95,604,679</u>
10.07%	10.78%	10.89%	12.00%	11.47%	10.66%