

**MONTHLY FINANCIAL REPORT
For Ten Months Ended July 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

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3744 (fax)
ed.sturdivant@fortbendcountytexas.gov

November 20, 2015

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

Gentlemen:

The Monthly Unaudited Financial Report for the ten months ending July 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

July 31, 2015

	<u>Primary Government</u>	
	<u>Governmental Activities</u>	<u>Component Units</u>
Assets		
Cash and cash equivalents	\$ 161,983,972	\$ 105,303,594
Investments		9,103,440
Receivables:		
Taxes, net	7,190,485	
Grants	2,256,010	
Fees and fines	4,319,143	
Other	1,915,571	
Prepaid items	351,399	
Deferred charges - debt refunding	6,418,247	10,850,204
Due from primary government		34,216
Due from component units	225	
Capital assets, not being depreciated	419,690,723	
Capital assets, net of accumulated depreciation	750,825,508	304,524,590
Total Assets	<u>1,354,951,283</u>	<u>429,816,044</u>
Liabilities		
Accounts payable and accrued expenses	9,546,491	
Retainage payable	1,203,393	1,342,473
Accrued interest payable	1,288,111	1,172,852
Unearned revenues	5,983,842	
Due to primary government		225
Due to component units	34,216	
Due to other governments	385,834	
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	<u>592,767,698</u>	<u>389,916,080</u>
Net Assets		
Invested in capital assets, net of related debt	815,592,305	(82,875,940)
Restricted for:		
Debt Service	8,756,572	
Unrestricted	(62,165,292)	122,775,904
Total Net Assets	<u>\$ 762,183,585</u>	<u>\$ 39,899,964</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Ten Months Ended July 31, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 41,898,665	\$ 7,238,697	\$ 2,700,877	\$
Financial administration	7,172,818	2,396,402		
Administration of justice	64,846,973	4,907,523	6,416,038	
Construction and maintenance	43,430,051	4,262,060	2,984,057	
Health and welfare	24,936,162	6,286,790	5,997,642	
Cooperative services	777,100			
Public safety	44,595,699	6,103,046	3,548,758	
Park and recreation	2,972,870	192,267	39,551	
Libraries and education	13,498,047	222,357	89,694	
Capital outlay, interim financial activity	15,775,206			
Internal Service Fund, interim activity	(2,056,341)			
Interest on long-term debt	8,721,770			
Total Primary Government	<u>\$ 266,569,020</u>	<u>\$ 31,609,142</u>	<u>\$ 21,776,617</u>	<u>\$</u>
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	31,347,597	16,286,800		
FB Grand Parkway Toll Road Operations	15,125,192	13,017,080		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	15,750			
Total Component Units	<u>\$ 46,488,539</u>	<u>\$ 29,303,880</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**

\$ (31,959,091)	\$
(4,776,416)	
(53,523,412)	
(36,183,934)	
(12,651,730)	
(777,100)	
(34,943,895)	
(2,741,052)	
(13,185,996)	
(15,775,206)	
2,056,341	
(8,721,770)	
<u>(213,183,261)</u>	
	(15,060,797)
	(2,108,112)
	(15,750)
	<u>(17,184,659)</u>
241,995,320	
3,656,845	
713,183	280,444
7,079,462	98,646
<u>253,444,810</u>	<u>379,090</u>
40,261,549	(16,805,569)
721,922,036	56,705,533
<u>\$ 762,183,585</u>	<u>\$ 39,899,964</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

July 31, 2015

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2015 Mobility Bonds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 71,454,709	\$ 9,581,724	\$ 24,756,804	\$ 51,578,558	\$ 157,371,795
Taxes receivable, net	5,704,629	462,958		1,022,897	7,190,484
Grants receivable	2,076,455			179,556	2,256,011
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,706,905			208,665	1,915,570
Due from other funds	2,041,251			425,237	2,466,488
Prepaid items	320,765			30,634	351,399
Total Assets	<u>\$ 87,623,857</u>	<u>\$ 10,044,682</u>	<u>\$ 24,756,804</u>	<u>\$ 53,445,547</u>	<u>\$ 175,870,890</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 7,106,476	\$	\$	\$	\$ 7,106,476
Retainage payable	82,387		1,092,032	28,974	1,203,393
Due to other funds			639,165	1,284,146	1,923,311
Due to component units	33,991				33,991
Due to other governments	385,834				385,834
Deferred revenue	10,020,895	462,958		1,022,898	11,506,751
Total Liabilities	<u>17,629,583</u>	<u>462,958</u>	<u>1,731,197</u>	<u>2,336,018</u>	<u>22,159,756</u>
Fund Balances:					
Reserved for:					
Debt service		9,581,725			9,581,725
Prepaid Items	320,765				320,765
Capital projects			23,025,606	80,026	23,105,632
Unreserved, reported in:					
General Fund	69,673,511				69,673,511
Special revenue funds				51,029,503	51,029,503
Total Fund Balances	<u>69,994,276</u>	<u>9,581,725</u>	<u>23,025,606</u>	<u>51,109,529</u>	<u>153,711,136</u>
Total Liabilities and Fund Balances	<u>\$ 87,623,859</u>	<u>\$ 10,044,683</u>	<u>\$ 24,756,803</u>	<u>\$ 53,445,547</u>	<u>\$ 175,870,892</u>

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2015 Mobility Bonds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes - Property	\$ 185,144,138	\$ 32,304,500	\$	\$ 24,460,058	\$ 241,908,696
Taxes - Sales				3,656,845	3,656,845
Fees and fines	20,713,901			7,949,585	28,663,486
Intergovernmental	13,400,579			12,322,902	25,723,481
Earnings on investments	543,798	27,283	8,241	133,863	713,185
Miscellaneous	10,185,070		100,000	2,153,885	12,438,955
Total Revenues	<u>229,987,486</u>	<u>32,331,783</u>	<u>108,241</u>	<u>50,677,138</u>	<u>313,104,648</u>
Expenditures					
Current:					
General administration	36,706,424			841,192	37,547,616
Financial administration	6,897,090			2,374	6,899,464
Administration of justice	49,238,810			17,359,252	66,598,062
Construction and maintenance	2,423,376		11,876,977	22,480,386	36,780,739
Health and welfare	21,935,559			1,386,489	23,322,048
Cooperative services	718,224				718,224
Public safety	41,352,488			390,737	41,743,225
Parks and recreation	2,348,337				2,348,337
Libraries and education	12,018,007			74,290	12,092,297
Capital Outlay	11,366,712		6,253,741	8,374,338	25,994,791
Debt Service:					
Principal		16,750,000			16,750,000
Interest and fiscal charges		7,511,459			7,511,459
Debt issuance costs		906,287	304,023		1,210,310
Total Expenditures	<u>185,005,027</u>	<u>25,167,746</u>	<u>18,434,741</u>	<u>50,909,058</u>	<u>279,516,572</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>44,982,459</u>	<u>7,164,037</u>	<u>(18,326,500)</u>	<u>(231,920)</u>	<u>33,588,076</u>
Other Financing Sources (Uses)					
Transfers in	7,253		42,610	12,754,798	12,804,661
Transfers (out)	(12,519,936)			(284,725)	(12,804,661)
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>(12,512,683)</u>	<u>(336,844)</u>	<u>41,352,106</u>	<u>12,470,073</u>	<u>40,972,652</u>
Net change in fund balances					
	32,469,776	6,827,193	23,025,606	12,238,153	74,560,728
Fund Balances, Beginning	<u>37,524,500</u>	<u>2,754,532</u>	<u>23,025,606</u>	<u>38,871,376</u>	<u>79,150,408</u>
Fund Balances, Ending	<u>\$ 69,994,276</u>	<u>\$ 9,581,725</u>	<u>\$ 23,025,606</u>	<u>\$ 51,109,529</u>	<u>\$ 153,711,136</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITIONS
PROPRIETARY FUNDS
July 31, 2015

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 4,612,181
Total Current Assets	<u>4,612,181</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	610,017
Total Capital Assets	<u>610,017</u>
Total Assets	<u>5,222,198</u>
Liabilities	
Current Liabilities:	
Benefits payable	7,103,922
Due to other funds	543,177
Total Current Liabilities	<u>7,647,099</u>
Total Liabilities	<u>7,647,099</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(2,424,901)</u>
Total Net Assets (Deficit)	<u>\$ (2,424,901)</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 33,749,020
Total Operating Revenues	<u>33,749,020</u>
Operating Expenses	
Current operations - general administration	3,929,214
Benefits provided	30,336,606
Total Operating Expenses	<u>34,265,820</u>
Operating Income (Loss)	(516,800)
Non-Operating Revenues	
Earnings on investments	24,527
Total Non-Operating Revenues	<u>24,527</u>
Change in Net Position	(492,273)
Net position-beginning	<u>(1,932,628)</u>
Net position-ending	<u>\$ (2,424,901)</u>

FORT BEND COUNTY, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Ten Months Ended July 31, 2015

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 34,871,885
Payment of benefits	(30,336,606)
Payment of general administration expenses	(3,929,214)
Net Cash Provided (used) by Operating Activities	<u>606,065</u>
Cash Flows from Investing Activities	
Interest earned on investments	24,527
Net Cash Provided by Investing Activities	<u>24,527</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	28,814
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>28,814</u>
Net Increase in Cash and Cash Equivalents	659,406
Cash and Cash Equivalents, Beginning of Year	<u>3,952,775</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 4,612,181</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (516,800)
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	973,344
Total adjustments	<u>1,122,865</u>
Net Cash Provided by Operating Activities	<u><u>\$ 606,065</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 31,593,226</u>
Total Assets	<u><u>\$ 31,593,226</u></u>
Liabilities	
Due to other governments	<u>\$ 31,593,226</u>
Total Liabilities	<u><u>\$ 31,593,226</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

July 31, 2015

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,749	\$ 82,762,846	\$ 22,307,061	\$	\$ 225,938	\$105,303,594
Investments		5,782,731	3,320,709			9,103,440
Deferred charges - debt refunding		10,850,204				10,850,204
Due from primary government		34,216				34,216
Capital assets, net		173,875,891	130,648,699			304,524,590
Total Assets	<u>7,749</u>	<u>273,305,888</u>	<u>156,276,469</u>		<u>225,938</u>	<u>429,816,044</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		590,388	752,085			1,342,473
Due to primary government			225			225
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>215,831,126</u>	<u>174,084,954</u>			<u>389,916,080</u>
Net Assets						
Invested in capital assets, net of related debt		(40,790,345)	(42,085,595)			(82,875,940)
Unrestricted	7,749	98,265,107	24,277,110		225,938	122,775,904
Total Net Assets	<u>\$ 7,749</u>	<u>\$ 57,474,762</u>	<u>\$ (17,808,485)</u>	<u>\$</u>	<u>\$ 225,938</u>	<u>\$ 39,899,964</u>

** Unavailable as of issuance of this report.

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

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation**			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	25,897,143	16,286,800	
Principal retirement	1,055,000		
Interest on long-term debt	4,395,454		
Total Fort Bend Toll Road Authority	31,347,597	16,286,800	
Grand Parkway Toll Road Operations			
Toll road operations	11,529,592	13,017,080	
Interest on long-term debt	3,595,600		
Total Grand Parkway Toll Road Operations	15,125,192	13,017,080	
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	\$ 46,488,539	\$ 29,303,880	\$

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
\$	\$	\$	\$	\$	\$
	(9,610,343)				(9,610,343)
	(1,055,000)				(1,055,000)
	(4,395,454)				(4,395,454)
	(15,060,797)				(15,060,797)
		1,487,488			1,487,488
		(3,595,600)			(3,595,600)
		(2,108,112)			(2,108,112)
				(15,750)	(15,750)
				(15,750)	(15,750)
	(15,060,797)	(2,108,112)		(15,750)	(17,184,659)
20	227,042	52,786		596	280,444
	6,108	92,538			98,646
20	233,150	145,324		596	379,090
20	(14,827,647)	(1,962,788)		(15,154)	(16,805,569)
7,729	72,302,409	(15,845,697)		241,092	56,705,533
\$ 7,749	\$ 57,474,762	\$ (17,808,485)	\$	\$ 225,938	\$ 39,899,964



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 Ten Months Ended July 31, 2015

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 183,245,081	\$ 183,245,081	\$ 185,144,138	\$ 1,899,057	101.0%
Fees and fines	26,785,675	26,791,667	19,675,910	(7,115,757)	73.4%
Intergovernmental	5,806,616	6,559,891	3,563,567	(2,996,324)	54.3%
Earnings on investments	601,700	601,700	543,798	(57,902)	90.4%
Miscellaneous	3,650,100	3,670,414	4,440,625	770,211	121.0%
Total Revenues	220,089,172	220,868,753	213,368,038	(7,500,715)	96.6%
Expenditures					
Current:					
General administration	40,388,351	42,321,113	35,308,115	7,012,998	83.4%
Financial administration	8,495,457	8,452,536	6,887,333	1,565,203	81.5%
Administration of justice	57,844,990	57,616,797	47,654,364	9,962,433	82.7%
Construction and maintenance	2,780,919	2,701,404	1,962,386	739,018	72.6%
Health and welfare	20,486,233	20,646,258	14,043,155	6,603,103	68.0%
Cooperative services	1,031,961	1,025,133	717,911	307,222	70.0%
Public safety	41,465,850	40,800,629	31,726,883	9,073,747	77.8%
Parks and recreation	2,935,845	2,859,860	2,111,085	748,775	73.8%
Libraries and education	14,598,183	14,397,398	11,955,489	2,441,910	83.0%
Capital Outlay	16,444,356	3,773,273	4,415,775	(642,501)	117.0%
Total Expenditures	206,472,147	194,594,403	156,782,495	37,811,907	80.6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,617,025	26,274,350	56,585,543	30,311,193	
Other Financing Sources (Uses)					
Transfers in			7,253.39	7,253	
Transfers out	(12,407,864)	(12,353,684)	(12,477,326)	123,642	
Total Other Financing Sources (Uses)	(12,407,864)	(12,353,684)	(12,470,073)	130,896	
Net change in fund balances- budgetary basis	1,209,161	13,920,666	44,115,470	30,442,088	
Net adjustment to reflect operations in accordance with GAAP (a)			(11,645,695)		
Fund Balances, Beginning	37,524,500	37,524,500	37,524,500		
Fund Balances, Ending	\$ 38,733,661	\$ 51,445,166	\$ 69,994,275	\$ 30,442,088	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 213,368,038	\$ 16,575,674	\$ 229,943,712
Expenditures	156,782,495	28,178,759	184,961,254
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,585,543	(11,603,085)	44,982,458
Transfers in	7,253		7,253
Transfers out	(12,477,326)	(42,610.00)	(12,519,936)
Total Other Financing Sources (Uses)	(12,470,073)	(42,610)	(12,512,683)
Net Changes in Fund Balances	44,115,470	(11,645,695)	32,469,775
Fund Balances, Beginning			37,524,500
Fund Balances, Ending			<u>\$ 69,994,275</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
July 31, 2015

Special Revenue Funds

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 11,840,385	\$ 3,569,441	\$ 2,948,365	\$ 11,125,123
Taxes receivable, net				724,949
Grants receivable			16,219	150,612
Other receivables			11,312	78,776
Due from other funds				
Prepaid items				
Total Assets	\$ 11,840,385	\$ 3,569,441	\$ 2,975,896	\$ 12,079,460
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$ 16,386	\$	\$ 12,588
Due to other funds			73,553	151,742
Deferred revenues				724,949
Total Liabilities		16,386	73,553	889,279
Fund Balances:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	11,840,385	3,553,055	2,902,343	11,190,181
Total Fund Balances	11,840,385	3,553,055	2,902,343	11,190,181
Total Liabilities and Fund Balances	\$ 11,840,385	\$ 3,569,441	\$ 2,975,896	\$ 12,079,460

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 8,886,995	\$ 674,886	\$ 4,288	\$ 62,510	\$ 1,164,971	\$ 638,637
297,948					
6,013					
425,237				29,032	
				6,155	640
<u>\$ 9,616,193</u>	<u>\$ 674,886</u>	<u>\$ 4,288</u>	<u>\$ 62,510</u>	<u>\$ 1,200,158</u>	<u>\$ 639,277</u>
\$	\$	\$	\$	\$	\$
			248	390	
297,949					
<u>297,949</u>			<u>248</u>	<u>390</u>	
9,318,244	674,886	4,288	62,262	1,199,768	639,277
<u>9,318,244</u>	<u>674,886</u>	<u>4,288</u>	<u>62,262</u>	<u>1,199,768</u>	<u>639,277</u>
<u>\$ 9,616,193</u>	<u>\$ 674,886</u>	<u>\$ 4,288</u>	<u>\$ 62,510</u>	<u>\$ 1,200,158</u>	<u>\$ 639,277</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$	\$ 112,409	\$ 83,876	\$ 50,499
Taxes receivable, net				
Grants receivable				
Other receivables			460	
Due from other funds				
Prepaid items				
Total Assets	\$	\$ 112,409	\$ 84,336	\$ 50,499
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		1,059		
Deferred revenues				
Total Liabilities		1,059		
Fund Balances:				
Capital projects				
Unreserved, reported in:				
Special revenue funds		111,350	84,336	50,499
Total Fund Balances		111,350	84,336	50,499
Total Liabilities and Fund Balances	\$	\$ 112,409	\$ 84,336	\$ 50,499

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
\$ 99,399	\$ 76,977	\$ 1,955	\$ 17,806	\$ 160,940	\$ 2,423,938
	152				88,835
<u>\$ 99,399</u>	<u>\$ 77,129</u>	<u>\$ 1,955</u>	<u>\$ 17,806</u>	<u>\$ 160,940</u>	<u>\$ 2,512,773</u>
\$	\$	\$	\$	\$	\$
	1,139			1,166	6,582
	<u>1,139</u>			<u>1,166</u>	<u>6,582</u>
<u>99,399</u>	<u>75,990</u>	<u>1,955</u>	<u>17,806</u>	<u>159,774</u>	<u>2,506,191</u>
<u>99,399</u>	<u>75,990</u>	<u>1,955</u>	<u>17,806</u>	<u>159,774</u>	<u>2,506,191</u>
<u>\$ 99,399</u>	<u>\$ 77,129</u>	<u>\$ 1,955</u>	<u>\$ 17,806</u>	<u>\$ 160,940</u>	<u>\$ 2,512,773</u>

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

	Special Revenue Funds			
	<u>VIT Interest</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>	<u>County Child Abuse Prevention</u>
Assets				
Cash and cash equivalents	\$ 72	\$ 982,800	\$ 2,162,612	\$ 12,843
Taxes receivable, net				
Grants receivable				
Other receivables				98
Due from other funds				
Prepaid items		23,839		
Total Assets	<u>\$ 72</u>	<u>\$ 1,006,639</u>	<u>\$ 2,162,612</u>	<u>\$ 12,941</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		29,841	(10,687)	
Deferred revenues				
Total Liabilities		<u>29,841</u>	<u>(10,687)</u>	
Fund Balances:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	72	976,798	2,173,299	12,941
Total Fund Balances	<u>72</u>	<u>976,798</u>	<u>2,173,299</u>	<u>12,941</u>
Total Liabilities and Fund Balances	<u>\$ 72</u>	<u>\$ 1,006,639</u>	<u>\$ 2,162,612</u>	<u>\$ 12,941</u>

Special Revenue Funds

Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$ 112,422	\$ 440,976	\$ 146,591	\$ (50)	\$ 5,447	\$ 227,225
		5,852			
<u>\$ 112,422</u>	<u>\$ 440,976</u>	<u>\$ 152,443</u>	<u>\$ (50)</u>	<u>\$ 5,447</u>	<u>\$ 227,225</u>
\$ 503	\$	\$	\$ 38,340	\$	\$
<u>503</u>			<u>38,340</u>		
111,919	440,976	152,443	(38,390)	5,447	227,225
<u>111,919</u>	<u>440,976</u>	<u>152,443</u>	<u>(38,390)</u>	<u>5,447</u>	<u>227,225</u>
<u>\$ 112,422</u>	<u>\$ 440,976</u>	<u>\$ 152,443</u>	<u>\$ (50)</u>	<u>\$ 5,447</u>	<u>\$ 227,225</u>

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

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 42,016	\$ 250,614	\$ 568,197	\$ 2,208,893
Taxes receivable, net				
Grants receivable		860		
Other receivables				
Due from other funds				
Prepaid items				
Total Assets	\$ 42,016	\$ 251,474	\$ 568,197	\$ 2,208,893
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,030	16,963	341,685	236,118
Deferred revenues				
Total Liabilities	1,030	16,963	341,685	236,118
Fund Balances:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	40,986	234,511	226,512	1,972,775
Total Fund Balances	40,986	234,511	226,512	1,972,775
Total Liabilities and Fund Balances	\$ 42,016	\$ 251,474	\$ 568,197	\$ 2,208,893

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	2012 Mobility Bonds	TOTALS
\$ 398,915	\$	\$ 75,585	\$	\$ 51,578,558
				1,022,897
				179,556
				208,665
				425,237
				30,634
<u>\$ 398,915</u>	<u>\$</u>	<u>\$ 75,585</u>	<u>\$</u>	<u>\$ 53,445,547</u>
\$	\$	\$	\$	\$ 28,974
394,474				1,284,146
				1,022,898
<u>394,474</u>	<u></u>	<u></u>	<u></u>	<u>2,336,018</u>
4,441		75,585		80,026
				51,029,503
<u>4,441</u>	<u></u>	<u>75,585</u>	<u></u>	<u>51,109,529</u>
<u>\$ 398,915</u>	<u>\$</u>	<u>\$ 75,585</u>	<u>\$</u>	<u>\$ 53,445,547</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 13,951,453
Taxes, sales	3,656,845			
Fees and fines				4,911,924
Intergovernmental		614,476	321,293	237,974
Earnings on investments	24,869	8,374	16,087	33,599
Miscellaneous			14,752	404,944
Total Revenues	3,681,714	622,850	352,132	19,539,894
Expenditures				
Current:				
General administration	88,763			
Financial administration				
Administration of justice			10,013,591	1
Construction and maintenance				14,135,793
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay		168,429	55,022	1,686,229
Total Expenditures	88,763	168,429	10,068,613	15,822,023
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,592,951	454,421	(9,716,481)	3,717,871
Other Financing Sources (Uses)				
Transfers in			12,223,664	
Transfers (out)				
Total Other Financing Sources (Uses)			12,223,664	
Net change in fund balances	3,592,951	454,421	2,507,183	3,717,871
Fund Balances, Beginning	8,247,434	3,098,634	395,160	7,472,310
Fund Balances, Ending	\$ 11,840,385	\$ 3,553,055	\$ 2,902,343	\$ 11,190,181

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>
\$ 10,508,605	\$	\$	\$	\$	\$
				280,442	
1,150,000	62,587				10,725
19,359	1,734	11	113	2,995	1,694
426,977			43,965		47,620
<u>12,104,941</u>	<u>64,321</u>	<u>11</u>	<u>44,078</u>	<u>283,437</u>	<u>60,039</u>
				262,040	
2					
5,455,775			42,719		104,136
<u>735,612</u>					
<u>6,191,389</u>			<u>42,719</u>	<u>262,040</u>	<u>104,136</u>
5,913,552	64,321	11	1,359	21,397	(44,097)
5,913,552	64,321	11	1,359	21,397	(44,097)
3,404,692	610,565	4,277	60,903	1,178,371	683,374
<u>\$ 9,318,244</u>	<u>\$ 674,886</u>	<u>\$ 4,288</u>	<u>\$ 62,262</u>	<u>\$ 1,199,768</u>	<u>\$ 639,277</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			4,744	
Intergovernmental				
Earnings on investments		344	210	129
Miscellaneous		81,947		551
Total Revenues		82,291	4,954	680
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education		74,290		
Capital Outlay		22,000		
Total Expenditures		96,290		
Excess (Deficiency) of Revenues Over (Under) Expenditures		(13,999)	4,954	680
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)	(7,253)			
Total Other Financing Sources (Uses)	(7,253)			
Net change in fund balances	(7,253)	(13,999)	4,954	680
Fund Balances, Beginning	7,253	125,349	79,382	49,819
Fund Balances, Ending	\$ 0	\$ 111,350	\$ 84,336	\$ 50,499

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
\$	\$	\$	\$	\$	\$
	12,783				577,946
	6,985				
		6	46	485	
<u>22,857</u>					
<u>22,857</u>	<u>19,768</u>	<u>6</u>	<u>46</u>	<u>485</u>	<u>577,946</u>
					521,541
4,847	31,774			53,656	
		195			
<u>4,847</u>	<u>31,774</u>	<u>195</u>		<u>53,656</u>	<u>38,647</u>
<u>18,010</u>	<u>(12,006)</u>	<u>(189)</u>	<u>46</u>	<u>(53,171)</u>	<u>17,758</u>
18,010	(12,006)	(189)	46	(53,171)	17,758
81,389	87,996	2,144	17,760	212,945	2,488,433
<u>\$ 99,399</u>	<u>\$ 75,990</u>	<u>\$ 1,955</u>	<u>\$ 17,806</u>	<u>\$ 159,774</u>	<u>\$ 2,506,191</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,358
Intergovernmental			327,905	
Earnings on investments	2,338	2,464	5,240	
Miscellaneous		303,683	625,998	
Total Revenues	2,338	306,147	959,143	1,358
Expenditures				
Current:				
General administration		230,888		
Financial administration	2,374			
Administration of justice			87,422	
Construction and maintenance				
Health and welfare				
Public safety			242,337	
Libraries and education				
Capital Outlay			284,946	
Total Expenditures	2,374	230,888	614,705	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(36)	75,259	344,438	1,358
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(36)	75,259	344,438	1,358
Fund Balances, Beginning	108	901,539	1,828,861	11,583
Fund Balances, Ending	\$ 72	\$ 976,798	\$ 2,173,299	\$ 12,941

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	1,035,053		231,169
220		261		45	572
		484	154,516	5,402	1,534
<u>53,407</u>	<u>467,044</u>	<u>14,616</u>	<u>1,189,569</u>	<u>5,447</u>	<u>233,275</u>
1,200	15,428				744
653		115,811	1,227,959		
	10,640				5,306
<u>1,853</u>	<u>26,068</u>	<u>115,811</u>	<u>1,227,959</u>		<u>6,050</u>
51,554	440,976	(101,195)	(38,390)	5,447	227,225
		119,180			
		<u>119,180</u>			
51,554	440,976	17,985	(38,390)	5,447	227,225
60,365		134,458			
<u>\$ 111,919</u>	<u>\$ 440,976</u>	<u>\$ 152,443</u>	<u>\$ (38,390)</u>	<u>\$ 5,447</u>	<u>\$ 227,225</u>

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

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				2,160,388
Intergovernmental	105,140	404,500	2,212,928	3,998,491
Earnings on investments	175			5,991
Miscellaneous	111			18,544
Total Revenues	105,426	404,500	2,212,928	6,183,414
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		160,629	1,986,416	4,741,502
Construction and maintenance				
Health and welfare				
Public safety	43,416			
Libraries and education				
Capital Outlay	21,024	9,360	1,986,416	5,320
Total Expenditures	64,440	169,989	1,986,416	4,746,822
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,986	234,511	226,512	1,436,592
Other Financing Sources (Uses)				
Transfers in				277,472
Transfers (out)				(277,472)
Total Other Financing Sources (Uses)				
Net change in fund balances	40,986	234,511	226,512	1,436,592
Fund Balances, Beginning				536,183
Fund Balances, Ending	\$ 40,986	\$ 234,511	\$ 226,512	\$ 1,972,775

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	2012 Mobility Bonds	TOTALS
\$	\$	\$		\$ 24,460,058
				3,656,845
				7,949,585
			1,069,574	12,322,902
974	299	326	4,903	133,863
				2,153,885
<u>974</u>	<u>299</u>	<u>326</u>	<u>1,074,477</u>	<u>50,677,138</u>
				841,192
				2,374
				17,359,252
150,834	140,467	63,879	2,533,638	22,480,386
				1,386,489
				390,737
				74,290
<u>257,963</u>	<u>106,200</u>	<u>63,879</u>	<u>4,967,640</u>	<u>8,374,338</u>
<u>408,797</u>	<u>246,667</u>	<u>63,879</u>	<u>7,501,278</u>	<u>50,909,058</u>
(407,823)	(246,368)	(63,553)	(6,426,801)	(231,920)
	134,482			12,754,798
				(284,725)
	<u>134,482</u>			<u>12,470,073</u>
(407,823)	(111,886)	(63,553)	(6,426,801)	12,238,153
412,264	111,886	139,138	6,426,801	38,871,376
<u>\$ 4,441</u>	<u>\$</u>	<u>\$ 75,585</u>	<u>\$</u>	<u>\$ 51,109,529</u>

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

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 13,852,893	\$ 13,852,893	\$ 13,951,453	\$ 98,560	100.7%
Fees and fines	5,470,000	5,470,000	4,911,924	(558,076)	89.8%
Intergovernmental	200,000	200,000	237,974	37,974	119.0%
Earnings on investments	35,000	35,000	33,599	(1,401)	96.0%
Miscellaneous	360,000	360,000	350,660	(9,340)	97.4%
Total Revenues	<u>19,917,893</u>	<u>19,917,893</u>	<u>19,485,610</u>	<u>(432,283)</u>	<u>97.8%</u>
Expenditures					
Current:					
Construction and maintenance	21,326,541	21,261,339	14,135,793	7,125,546	66.5%
Capital Outlay	<u>1,094,613</u>	<u>1,156,505</u>	<u>1,057,359</u>	<u>99,146</u>	<u>91.4%</u>
Total Expenditures	<u>22,421,154</u>	<u>22,417,844</u>	<u>15,193,152</u>	<u>7,224,692</u>	<u>67.8%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,503,261)</u>	<u>(2,499,951)</u>	<u>4,292,458</u>	<u>6,792,409</u>	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(437,077)				
Total Other Financing Sources (Uses)	<u>(437,077)</u>				
Net change in fund balances- budgetary basis	(2,940,338)	(2,499,951)	4,292,458	6,792,409	
Net adjustment to reflect operations in accordance with GAAP (a)			(574,587)		
Fund balances, Beginning	<u>7,472,310</u>	<u>7,472,310</u>	<u>7,472,310</u>		
Fund balances, Ending	<u>\$ 4,531,972</u>	<u>\$ 4,972,359</u>	<u>\$ 11,190,182</u>	<u>\$ 6,792,409</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	\$ 19,485,610	\$	\$ 19,485,610
Expenditures	<u>15,193,152</u>	<u>574,587</u>	<u>15,767,738</u>
Net Changes in Fund Balances	4,292,458	(574,587)	3,717,872
Fund balances, Beginning			<u>7,472,310</u>
Fund balances, Ending			<u>\$ 11,190,182</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Ten Months Ended July 31, 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	\$ 10,508,605	\$ (6,034)	99.9%
Fees and fines	50,000	50,000	380,236	330,236	760.5%
Earnings on investments	25,000	25,000	19,359	(5,641)	77.4%
Miscellaneous	70,000	70,000	46,741	(23,259)	66.8%
Total Revenues	10,659,639	10,659,639	10,954,941	295,302	102.8%
Expenditures					
Current:					
Construction and maintenance	8,115,082	8,109,617	5,552,950	2,556,667	68.5%
Capital Outlay	790,715	796,180	722,020	74,160	90.7%
Total Expenditures	8,905,797	8,905,797	6,274,969	2,630,827	70.5%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,753,842	1,753,842	4,679,971	2,926,129	
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	4,679,971	2,926,129	
Net adjustment to reflect operations in accordance with GAAP (a)			1,233,582		
Fund balances, Beginning	3,404,692	3,404,692	3,404,692		
Fund balances, Ending	\$ 4,158,534	\$ 5,158,534	\$ 9,318,245	\$ 2,926,129	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 10,954,941	\$ 1,150,000	\$ 12,104,941
Expenditures	6,274,969	(83,582)	6,191,388
Excess (Deficiency) of Revenues			
Net Changes in Fund Balances	4,679,971	1,233,582	5,913,553
Fund balances, Beginning			3,404,692
Fund balances, Ending			\$ 9,318,245

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

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Taxes	\$ 32,112,490	\$ 32,112,490	\$ 32,304,500	\$ 192,010	100.6%
Earnings on investments	24,000	24,000	27,283	3,283	113.7%
Total Revenues	<u>32,136,490</u>	<u>32,136,490</u>	<u>32,331,783</u>	<u>195,293</u>	<u>100.6%</u>
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	7,514,509	7,920,364	48.7%
Debt issuance costs			903,237	(903,237)	
Total Expenditures	<u>32,559,873</u>	<u>32,559,873</u>	<u>25,167,747</u>	<u>7,392,126</u>	<u>77.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(423,383)</u>	<u>(423,383)</u>	<u>7,164,036</u>	<u>7,587,419</u>	
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)			<u>(336,843)</u>	<u>(336,843)</u>	
Net change in fund balances- budgetary basis	<u>(423,383)</u>	<u>(423,383)</u>	<u>6,827,193</u>	<u>7,250,576</u>	
Fund balances, Beginning	<u>2,754,532</u>	<u>2,754,532</u>	<u>2,754,532</u>		
Fund balances, Ending	<u>\$ 2,331,149</u>	<u>\$ 2,331,149</u>	<u>\$ 9,581,725</u>	<u>\$ 7,250,576</u>	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,975,226	\$ 1,636,955	\$ 4,612,181
Total Current Assets	<u>2,975,226</u>	<u>1,636,955</u>	<u>4,612,181</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	610,017		610,017
Total Capital Assets	<u>610,017</u>		<u>610,017</u>
Total Assets	<u>3,585,243</u>	<u>1,636,955</u>	<u>5,222,198</u>
Liabilities			
Benefits payable	3,653,931	3,449,991	7,103,922
Due to other funds	490,389	52,788	543,177
Total Liabilities	<u>4,144,320</u>	<u>3,502,779</u>	<u>7,647,099</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	(559,077)	(1,865,824)	(2,424,901)
Total Net Assets (Deficit)	<u>\$ (559,077)</u>	<u>\$ (1,865,824)</u>	<u>\$ (2,424,901)</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 29,259,082	\$ 4,489,938	\$ 33,749,020
Total Operating Revenues	<u>29,259,082</u>	<u>4,489,938</u>	<u>33,749,020</u>
Operating Expenses			
Current operations - general administration	1,196,750	2,732,464	3,929,214
Benefits provided	29,560,152	776,454	30,336,606
Total Operating Expenses	<u>30,756,902</u>	<u>3,508,918</u>	<u>34,265,820</u>
Operating (Loss)	(1,497,820)	981,020	(516,800)
Non-Operating Revenues			
Earnings on investments	24,527		24,527
Total Non-Operating Revenues	<u>24,527</u>		<u>24,527</u>
Change in Net Position	(1,473,293)	981,020	(492,273)
Net position-beginning	<u>914,216</u>	<u>(2,846,844)</u>	<u>(1,932,628)</u>
Net position-ending	<u><u>\$ (559,077)</u></u>	<u><u>\$ (1,865,824)</u></u>	<u><u>\$ (2,424,901)</u></u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 30,484,099	\$ 4,387,786	\$ 34,871,885
Payment of benefits	(29,560,152)	(776,454)	(30,336,606)
Payment of general administration expenses	(1,196,750)	(2,732,464)	(3,929,214)
Net Cash Provided (used) by Operating Activities	<u>(272,803)</u>	<u>878,868</u>	<u>606,065</u>
Cash Flows from Investing Activities:			
Interest earned on investments	24,527		24,527
Net Cash Provided by Investing Activities	<u>24,527</u>		<u>24,527</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	28,814		28,814
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>28,814</u>		<u>28,814</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(219,462)	878,868	659,406
Cash and Cash Equivalents, Beginning of Year	<u>3,194,688</u>	<u>758,087</u>	<u>3,952,775</u>
Cash and Cash Equivalents, Ending of Year	<u>\$ 2,975,226</u>	<u>\$ 1,636,955</u>	<u>\$ 4,612,181</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,497,820)	\$ 981,020	\$ (516,800)
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	1,090,706	(117,362)	973,344
Total adjustments	<u>1,225,017</u>	<u>(102,152)</u>	<u>1,122,865</u>
Net Cash Provided by Operating Activities	<u>\$ (272,803)</u>	<u>\$ 878,868</u>	<u>\$ 606,065</u>



STATISTICAL SECTION

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

Contents	Pages
Financial Trends	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>Ten Months Ended 7/31/2015</u>
\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 815,592,305
4,168,945	4,477,906	2,977,050	1,414,427	1,753,831	8,756,572
<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>(62,165,292)</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>\$ 762,183,585</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>\$ 762,183,585</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	Ten Months Ended 7/31/2015
\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 49,240,840	\$ 41,898,665
8,059,389	9,441,048	8,345,130	8,689,634	9,624,999	7,172,818
78,173,873	86,468,201	91,021,550	88,026,743	88,932,838	64,846,973
46,946,163	45,632,055	54,818,967	39,479,333	51,488,819	43,430,051
28,566,454	30,104,991	30,906,886	32,321,069	32,868,203	24,936,162
1,123,951	1,177,426	1,118,341	1,057,192	1,136,299	777,100
55,269,509	55,315,591	54,702,459	55,413,140	57,405,134	44,595,699
2,263,280	2,917,574	2,614,004	2,656,159	2,702,814	2,972,870
13,468,700	14,800,838	15,708,114	16,131,929	16,822,325	13,498,047
15,494,994	14,887,908	15,037,346	(21,997)	38,708	15,775,206
			2,097,950	1,524,501	(2,056,341)
			15,771,374	16,467,584	8,721,770
<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>\$ 266,569,020</u>
\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 8,707,007	\$ 7,238,697
3,273,137	3,988,371	4,695,710	5,938,817	6,359,538	2,396,402
7,032,374	7,222,932	7,522,930	6,180,140	5,767,146	4,907,523
6,737,542	6,679,429	7,466,798	5,549,330	6,005,027	4,262,060
5,652,201	6,396,645	6,138,679	7,085,054	7,374,073	6,286,790
5,060,714	5,621,993	5,642,978	700,554	983,293	6,103,046
136,864	141,893	183,406	175,619	240,101	192,267
240,719	246,699	269,015	279,570	276,634	222,357
2,034,953	5,257,804	4,167,626	7,907,097	4,810,568	2,700,877
6,805,719	7,719,264	6,821,433	5,355,301	4,914,178	6,416,038
356,447	1,381,572	949,663	26,918,636	32,266,031	2,984,057
8,188,534	12,506,581	10,899,781	14,545,610	11,399,291	5,997,642
13,136					
4,464,349	8,623,225	6,252,054	4,758,606	5,254,488	3,548,758
1,255,743	157,468	104,002	85,560	100,286	39,551
194,400	174,204	438,841	64,483	69,806	89,694
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>\$ 53,385,759</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	Ten Months Ended 7/31/2015
<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>\$ (213,183,261)</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>\$ (213,183,261)</u></u>
\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 222,976,467	\$ 241,995,320
		1,099,103	2,956,560	4,214,553	3,656,845
3,870,155	2,925,202	2,584,776	930,274	848,022	713,183
<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>7,079,462</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>253,444,810</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>\$ 253,444,810</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>\$ 40,261,549</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>\$ 40,261,549</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	Ten Months Ended 7/31/2015
\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 386,965	\$ 320,765
43,269,189	43,922,974	35,743,720	36,475,209	37,137,536	69,673,511
<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>\$ 69,994,276</u>
\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 2,754,532	\$ 9,581,725
4,305	69,379	54,201	7,010		
76,694,711		43,250,162	27,601,310	7,090,089	23,105,632
22,906,854	30,082,521	31,461,031	24,867,428	31,781,288	51,029,503
<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>\$ 83,716,860</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	Ten Months Ended 7/31/2015
\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 223,130,132	\$ 241,908,696
		1,099,103	2,956,560	4,214,553	3,656,845
35,306,339	37,371,124	39,598,440	37,219,815	38,475,512	28,663,486
28,400,145	36,971,987	29,377,233	43,641,685	37,466,681	25,723,481
3,744,027	2,798,039	2,451,577	930,275	848,024	713,185
7,256,967	6,635,261	7,175,498	12,198,293	34,945,883	12,438,955
<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>313,104,648</u>
40,727,455	42,352,337	35,704,861	35,700,575	41,138,953	37,547,616
6,725,826	7,176,186	7,221,313	7,180,608	7,891,034	6,899,464
67,310,882	71,839,346	75,286,042	75,903,798	77,343,380	66,598,062
26,775,517	29,542,425	28,214,027	27,403,230	27,786,165	36,780,739
21,124,782	22,067,744	27,835,260	30,447,359	30,119,090	23,322,048
933,519	986,392	960,392	883,324	944,039	718,224
40,895,974	44,156,502	45,463,593	44,916,198	46,609,384	41,743,225
2,231,528	2,263,590	1,957,044	1,979,888	2,411,557	2,348,337
11,354,804	12,176,637	13,012,700	13,034,164	13,613,875	12,092,297
99,931,347	88,927,796	44,845,672	57,508,193	48,694,210	25,994,791
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	1,210,310
<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>279,516,572</u>
(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	10,151,228	33,588,076
15,248,368	14,402,786	13,258,127	11,521,941	11,771,144	12,804,661
(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(12,804,661)
		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>\$ 74,560,728</u>
10.07%	10.78%	10.89%	12.00%	11.47%	9.57%