



**MONTHLY FINANCIAL REPORT**  
**For Eleven Months Ended August 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

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December 14, 2015

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

Gentlemen:

The Monthly Unaudited Financial Report for the eleven months ending August 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**

August 31, 2015

	<u>Primary Government</u>	
	<u>Governmental Activities</u>	<u>Component Units</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 143,520,122	\$ 113,391,833
Investments		7,103,988
Receivables:		
Taxes, net	6,884,455	
Grants	3,229,353	
Fees and fines	4,553,551	
Other	1,832,079	
Prepaid items	398,669	
Deferred charges - debt refunding	6,418,247	10,850,204
Due from primary government		226,931
Due from component units	6,910	
Capital assets, not being depreciated	420,947,976	
Capital assets, net of accumulated depreciation	<u>749,427,322</u>	<u>304,039,161</u>
<b>Total Assets</b>	<u>1,337,218,684</u>	<u>435,612,117</u>
<b>Liabilities</b>		
Accounts payable and accrued expenses	14,588,891	
Retainage payable	1,399,416	1,412,127
Accrued interest payable	1,288,111	1,172,852
Unearned revenues	5,784,185	
Due to primary government		6,910
Due to component units	226,931	
Due to other governments	473,782	
Long-term liabilities due within one-year	15,305,927	2,575,000
Long-term liabilities due in more than one-year	<u>559,019,884</u>	<u>384,825,530</u>
<b>Total Liabilities</b>	<u>598,087,127</u>	<u>389,992,419</u>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	809,979,282	(83,361,369)
Restricted for:		
Debt Service	8,757,505	
Unrestricted	<u>(79,605,230)</u>	<u>128,981,067</u>
<b>Total Net Assets</b>	<u>\$ 739,131,557</u>	<u>\$ 45,619,698</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Eleven Months Ended August 31, 2015*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 45,558,184	\$ 7,893,299	\$ 3,297,633	\$
Financial administration	7,870,191	2,748,932		
Administration of justice	71,105,028	5,457,376	6,392,983	
Construction and maintenance	49,690,644	4,755,056	3,034,063	
Health and welfare	28,441,304	6,880,457	7,495,479	
Cooperative services	902,686			
Public safety	50,302,292	6,683,841	4,005,693	
Park and recreation	3,395,343	228,322	96,283	
Libraries and education	14,702,008	247,597	94,362	
Capital outlay, interim financial activity	18,302,477			
Internal Service Fund, interim activity	(2,112,609)			
Interest on long-term debt	8,721,770			
<b>Total Primary Government</b>	<u>\$ 296,879,318</u>	<u>\$ 34,894,880</u>	<u>\$ 24,416,496</u>	<u>\$</u>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	33,026,898	21,179,379		
FB Grand Parkway Toll Road Operations	15,812,112	16,176,003		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	15,750			
<b>Total Component Units</b>	<u>\$ 48,854,760</u>	<u>\$ 37,355,382</u>	<u>\$</u>	<u>\$</u>

**General revenues:**

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

**Total General Revenues**

Changes in Net Assets

**Net Assets, Beginning**

**Net Assets, Ending**

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

<b>Primary Government</b>	<b>Component Units</b>
<b>Governmental Activities</b>	
\$ (34,367,252)	\$
(5,121,259)	
(59,254,669)	
(41,901,525)	
(14,065,368)	
(902,686)	
(39,612,758)	
(3,070,738)	
(14,360,049)	
(18,302,477)	
2,112,609	
(8,721,770)	
<u>(237,567,942)</u>	
	(11,847,519)
	363,891
	(15,750)
	<u>(11,499,378)</u>
242,200,240	
4,271,234	
828,431	314,876
7,477,558	98,667
<u>254,777,463</u>	<u>413,543</u>
17,209,521	(11,085,835)
721,922,036	56,705,533
<u>\$ 739,131,557</u>	<u>\$ 45,619,698</u>

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

August 31, 2015

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2015 Mobility Bonds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 59,309,969	\$ 9,623,547	\$ 20,649,401	\$ 49,656,250	\$ 139,239,167
Taxes receivable, net	5,470,287	422,069		992,097	6,884,453
Grants receivable	3,054,014			175,340	3,229,354
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,635,675			430,813	2,066,488
Due from other funds	3,998,571			224	3,998,795
Prepaid items	352,455			43,035	395,490
<b>Total Assets</b>	<u>\$ 78,140,114</u>	<u>\$ 10,045,616</u>	<u>\$ 20,649,401</u>	<u>\$ 51,297,759</u>	<u>\$ 160,132,890</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 12,223,216	\$	\$	\$	\$ 12,223,216
Retainage payable	86,262		1,284,181	28,974	1,399,417
Due to other funds			1,799,281	2,000,774	3,800,055
Due to component units	220,021				220,021
Due to other governments	380,735			93,047	473,782
Deferred revenue	9,798,359	422,069		1,012,325	11,232,753
<b>Total Liabilities</b>	<u>22,708,593</u>	<u>422,069</u>	<u>3,083,462</u>	<u>3,135,120</u>	<u>29,349,244</u>
<b>Fund Balances:</b>					
<b>Reserved for:</b>					
Debt service		9,623,547			9,623,547
Prepaid Items	352,455			4,979	357,434
Capital projects			17,565,939	67,603	17,633,542
<b>Unreserved, reported in:</b>					
General Fund	55,079,066				55,079,066
Special revenue funds				48,090,057	48,090,057
<b>Total Fund Balances</b>	<u>55,431,521</u>	<u>9,623,547</u>	<u>17,565,939</u>	<u>48,162,639</u>	<u>130,783,646</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 78,140,114</u>	<u>\$ 10,045,616</u>	<u>\$ 20,649,401</u>	<u>\$ 51,297,759</u>	<u>\$ 160,132,890</u>

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2015 Mobility Bonds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>					
Taxes - Property	\$ 185,367,566	\$ 32,343,484	\$	\$ 24,489,190	\$ 242,200,240
Taxes - Sales				4,271,234	4,271,234
Fees and fines	22,713,028			9,047,125	31,760,153
Intergovernmental	15,735,803		50,000	12,805,995	28,591,798
Earnings on investments	634,928	30,121	14,846	148,536	828,431
Miscellaneous	10,918,600		100,000	2,299,360	13,317,960
<b>Total Revenues</b>	<u>235,369,925</u>	<u>32,373,605</u>	<u>164,846</u>	<u>53,061,440</u>	<u>320,969,816</u>
<b>Expenditures</b>					
Current:					
General administration	40,069,858			915,971	40,985,829
Financial administration	7,568,248			2,374	7,570,622
Administration of justice	53,612,088			19,563,561	73,175,649
Construction and maintenance	2,689,431		14,983,279	24,715,480	42,388,190
Health and welfare	25,019,372			1,610,109	26,629,481
Cooperative services	837,835				837,835
Public safety	46,275,956			905,660	47,181,616
Parks and recreation	2,707,016				2,707,016
Libraries and education	13,077,209			78,264	13,155,473
<b>Capital Outlay</b>	13,111,386		8,663,711	8,430,653	30,205,750
<b>Debt Service:</b>					
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
<b>Total Expenditures</b>	<u>204,968,399</u>	<u>25,167,746</u>	<u>23,951,013</u>	<u>56,222,072</u>	<u>310,309,230</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>30,401,526</u>	<u>7,205,859</u>	<u>(23,786,167)</u>	<u>(3,160,632)</u>	<u>10,660,586</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	25,431		42,610	12,743,821	12,811,862
Transfers (out)	(12,519,936)			(291,926)	(12,811,862)
Bonds issued		108,225,000	37,365,000		145,590,000
Premium on bonds issued		18,114,657	3,944,496		22,059,153
Payment to refunded bond escrow agent		(126,676,501)			(126,676,501)
<b>Total Other Financing Sources (Uses)</b>	<u>(12,494,505)</u>	<u>(336,844)</u>	<u>41,352,106</u>	<u>12,451,895</u>	<u>40,972,652</u>
Net change in fund balances					
	17,907,021	6,869,015	17,565,939	9,291,263	51,633,238
<b>Fund Balances, Beginning</b>	<u>37,524,500</u>	<u>2,754,532</u>	<u>17,565,939</u>	<u>38,871,376</u>	<u>79,150,408</u>
<b>Fund Balances, Ending</b>	<u>\$ 55,431,521</u>	<u>\$ 9,623,547</u>	<u>\$ 17,565,939</u>	<u>\$ 48,162,639</u>	<u>\$ 130,783,646</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
*August 31, 2015*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 4,280,953
Total Current Assets	<u>4,284,132</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>607,136</u>
Total Capital Assets	<u>607,136</u>
<b>Total Assets</b>	<u>4,891,268</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	7,103,922
Due to other funds	<u>198,740</u>
Total Current Liabilities	<u>7,302,662</u>
<b>Total Liabilities</b>	<u>7,302,662</u>
<b>Net Assets (Deficit)</b>	
Invested in capital assets, net of related debt	
Unrestricted	<u>(2,411,394)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ (2,411,394)</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 37,071,925
<b>Total Operating Revenues</b>	<u>37,071,925</u>
<b>Operating Expenses</b>	
Current operations - general administration	4,106,182
Benefits provided	33,469,506
<b>Total Operating Expenses</b>	<u>37,575,688</u>
<b>Operating Income (Loss)</b>	(503,763)
<b>Non-Operating Revenues</b>	
Earnings on investments	24,997
<b>Total Non-Operating Revenues</b>	<u>24,997</u>
Change in Net Position	(478,766)
<b>Net position-beginning</b>	<u>(1,932,628)</u>
<b>Net position-ending</b>	<u>\$ (2,411,394)</u>



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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 37,847,174
Payment of benefits	(33,469,506)
Payment of general administration expenses	(4,106,182)
Net Cash Provided (used) by Operating Activities	<u>271,486</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	24,997
Net Cash Provided by Investing Activities	<u>24,997</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	31,695
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>31,695</u>
<b>Net Increase in Cash and Cash Equivalents</b>	328,178
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>3,952,775</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 4,280,953</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (503,763)
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	(1,779)
(Increase) Decrease in other receivables	148,121
(Increase) Decrease in due from other funds	628,907
<b>Total adjustments</b>	<u>775,249</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 271,486</u>

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

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 36,566,941</u>
<b>Total Assets</b>	<u><u>\$ 36,566,941</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 36,566,941</u>
<b>Total Liabilities</b>	<u><u>\$ 36,566,941</u></u>



**FORT BEND COUNTY, TEXAS**

*STATEMENT OF NET ASSETS*

*COMPONENT UNITS*

August 31, 2015

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 7,751	\$ 87,216,596	\$ 25,941,483	\$	\$ 226,003	\$113,391,833
Investments		4,800,000	2,303,988			7,103,988
Deferred charges - debt refunding		10,850,204				10,850,204
Due from primary government		226,931				226,931
Capital assets, net		173,495,940	130,543,221			304,039,161
<b>Total Assets</b>	<u>7,751</u>	<u>276,589,671</u>	<u>158,788,692</u>		<u>226,003</u>	<u>435,612,117</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		637,568	774,559			1,412,127
Due to primary government			6,910			6,910
Accrued interest payable		574,502	598,350			1,172,852
Long-term liabilities						
Due within one year		2,575,000				2,575,000
Due in more than one year		212,091,236	172,734,294			384,825,530
<b>Total Liabilities</b>		<u>215,878,306</u>	<u>174,114,113</u>			<u>389,992,419</u>
<b>Net Assets</b>						
Invested in capital assets, net of related debt		(41,170,296)	(42,191,073)			(83,361,369)
Unrestricted	7,751	101,881,661	26,865,652		226,003	128,981,067
<b>Total Net Assets</b>	<u>\$ 7,751</u>	<u>\$ 60,711,365</u>	<u>\$ (15,325,421)</u>	<u>\$</u>	<u>\$ 226,003</u>	<u>\$ 45,619,698</u>

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

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Eleven Months Ended August 31, 2015*

<b>Functions/Programs</b>	<b>Program Revenues</b>		
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>
<b>FBC Surface Water Supply Corporation**</b>			
Health and welfare	\$	\$	\$
<b>Total FBC Surface Water Supply Corporation</b>			
<b>Fort Bend Toll Road Authority</b>			
Toll road operations	27,576,444	21,179,379	
Principal retirement	1,055,000		
Interest on long-term debt	4,395,454		
<b>Total Fort Bend Toll Road Authority</b>	<u>33,026,898</u>	<u>21,179,379</u>	
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	12,216,512	16,176,003	
Interest on long-term debt	3,595,600		
<b>Total Grand Parkway Toll Road Operations</b>	<u>15,812,112</u>	<u>16,176,003</u>	
<b>Fort Bend Housing Finance Corporation</b>			
General administration			
<b>Total Fort Bend Housing Finance Corporation</b>			
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	15,750		
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>15,750</u>		
<b>Total Component Units</b>	<u>\$ 48,854,760</u>	<u>\$ 37,355,382</u>	<u>\$</u>

**General Revenues:**

    Unrestricted earnings on investments  
    Miscellaneous

**Total General Revenues**

    Changes in Net Assets

**Net Assets, Beginning**

**Net Assets, Ending**

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

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

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$
	(6,397,065)				(6,397,065)
	(1,055,000)				(1,055,000)
	(4,395,454)				(4,395,454)
	(11,847,519)				(11,847,519)
		3,959,491			3,959,491
		(3,595,600)			(3,595,600)
		363,891			363,891
				(15,750)	(15,750)
				(15,750)	(15,750)
	(11,847,519)	363,891		(15,750)	(11,499,378)
22	250,346	63,847		661	314,876
	6,129	92,538			98,667
22	256,475	156,385		661	413,543
22	(11,591,044)	520,276		(15,089)	(11,085,835)
7,729	72,302,409	(15,845,697)		241,092	56,705,533
\$ 7,751	\$ 60,711,365	\$ (15,325,421)	\$	\$ 226,003	\$ 45,619,698



**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 Eleven Months Ended August 31, 2015**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 183,245,081	\$ 183,245,081	\$ 185,367,566	\$ 2,122,485	101.2%
Fees and fines	26,785,675	26,791,667	21,488,510	(5,303,157)	80.2%
Intergovernmental	5,806,616	6,559,891	4,075,455	(2,484,436)	62.1%
Earnings on investments	601,700	601,700	634,928	33,228	105.5%
Miscellaneous	3,650,100	3,672,223	4,573,965	901,742	124.6%
<b>Total Revenues</b>	<b>220,089,172</b>	<b>220,870,562</b>	<b>216,140,423</b>	<b>(4,730,139)</b>	<b>97.9%</b>
<b>Expenditures</b>					
Current:					
General administration	40,388,351	41,911,219	38,407,432	3,503,787	91.6%
Financial administration	8,495,457	8,452,536	7,556,773	895,763	89.4%
Administration of justice	57,844,990	57,710,998	51,919,319	5,791,680	90.0%
Construction and maintenance	2,780,919	2,685,840	2,193,612	492,228	81.7%
Health and welfare	20,486,233	20,654,758	15,489,694	5,165,064	75.0%
Cooperative services	1,031,961	1,025,133	837,522	187,612	81.7%
Public safety	41,465,850	40,810,236	34,558,607	6,251,630	84.7%
Parks and recreation	2,935,845	2,856,149	2,340,789	515,360	82.0%
Libraries and education	14,598,183	14,397,398	13,014,690	1,382,709	90.4%
<b>Capital Outlay</b>	<b>16,444,356</b>	<b>3,777,527</b>	<b>4,571,212</b>	<b>(793,685)</b>	<b>121.0%</b>
<b>Total Expenditures</b>	<b>206,472,147</b>	<b>194,281,796</b>	<b>170,889,649</b>	<b>23,392,146</b>	<b>88.0%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,617,025	26,588,766	45,250,774	18,662,007	
<b>Other Financing Sources (Uses)</b>					
Transfers in			7,253	7,253	
Transfers out	(12,407,864)	(12,353,684)	(12,477,326)	123,642	
<b>Total Other Financing Sources (Uses)</b>	<b>(12,407,864)</b>	<b>(12,353,684)</b>	<b>(12,470,073)</b>	<b>130,896</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>1,209,161</b>	<b>14,235,082</b>	<b>32,780,701</b>	<b>18,792,903</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(14,873,680)		
<b>Fund Balances, Beginning</b>	<b>37,524,500</b>	<b>37,524,500</b>	<b>37,524,500</b>		
<b>Fund Balances, Ending</b>	<b>\$ 38,733,661</b>	<b>\$ 51,759,582</b>	<b>\$ 55,431,521</b>	<b>\$ 18,792,903</b>	

(a) See reconciliation on following page.

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

**Budgetary Basis**

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

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
	<hr/>	<hr/>	<hr/>
<b>General Fund</b>			
Revenues	\$ 216,140,423	\$ 19,185,727	\$ 235,326,150
Expenditures	170,889,649	34,034,975	204,924,624
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	45,250,774	(14,849,247)	30,401,526
Transfers in	7,253	18,177	25,431
Transfers out	(12,477,326)	(42,610.00)	(12,519,936)
<b>Total Other Financing Sources (Uses)</b>	(12,470,073)	(24,433)	(12,494,505)
<b>Net Changes in Fund Balances</b>	32,780,701	(14,873,680)	17,907,021
<b>Fund Balances, Beginning</b>			37,524,500
<b>Fund Balances, Ending</b>			<u><u>\$ 55,431,521</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**  
*August 31, 2015*

**Special Revenue Funds**

	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 12,453,388	\$ 3,882,248	\$ 2,179,066	\$ 9,866,022
Taxes receivable, net				707,292
Grants receivable			12,863	150,612
Other receivables			7,894	74,131
Due from other funds				
Prepaid items			1,100	2,037
<b>Total Assets</b>	<b>\$ 12,453,388</b>	<b>\$ 3,882,248</b>	<b>\$ 2,200,923</b>	<b>\$ 10,800,094</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$ 16,386	\$	\$ 12,588
Due to other funds	4,883		441,634	9,084
Due to other governments				
Deferred revenues				707,292
<b>Total Liabilities</b>	<b>4,883</b>	<b>16,386</b>	<b>441,634</b>	<b>728,964</b>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	12,448,505	3,865,862	1,759,289	10,071,130
<b>Total Fund Balances</b>	<b>12,448,505</b>	<b>3,865,862</b>	<b>1,759,289</b>	<b>10,071,130</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 12,453,388</b>	<b>\$ 3,882,248</b>	<b>\$ 2,200,923</b>	<b>\$ 10,800,094</b>

**Special Revenue Funds**

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 8,875,358	\$ 675,080	\$ 4,289	\$ 62,311	\$ 1,169,161	\$ 668,354
284,805					
6,013				27,243	
3,395				6,155	640
<u>\$ 9,169,571</u>	<u>\$ 675,080</u>	<u>\$ 4,289</u>	<u>\$ 62,311</u>	<u>\$ 1,202,559</u>	<u>\$ 668,994</u>
\$ 99,707	\$	\$	\$ 287	\$ 2,977	\$ 3,380
284,806					
<u>384,513</u>			<u>287</u>	<u>2,977</u>	<u>3,380</u>
<u>8,785,058</u>	<u>675,080</u>	<u>4,289</u>	<u>62,024</u>	<u>1,199,582</u>	<u>665,614</u>
<u>8,785,058</u>	<u>675,080</u>	<u>4,289</u>	<u>62,024</u>	<u>1,199,582</u>	<u>665,614</u>
<u>\$ 9,169,571</u>	<u>\$ 675,080</u>	<u>\$ 4,289</u>	<u>\$ 62,311</u>	<u>\$ 1,202,559</u>	<u>\$ 668,994</u>

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

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Assets</b>				
Cash and cash equivalents	\$	\$ 109,174	\$ 84,360	\$ 50,513
Taxes receivable, net				
Grants receivable				
Other receivables			395	
Due from other funds				
Prepaid items				
<b>Total Assets</b>	<b>\$</b>	<b>\$ 109,174</b>	<b>\$ 84,755</b>	<b>\$ 50,513</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		99		
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>		<b>99</b>		
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds		109,075	84,755	50,513
<b>Total Fund Balances</b>		<b>109,075</b>	<b>84,755</b>	<b>50,513</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$</b>	<b>\$ 109,174</b>	<b>\$ 84,755</b>	<b>\$ 50,513</b>

**Special Revenue Funds**

<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>
\$ 101,872	\$ 73,311	\$ 1,955	\$ 17,811	\$ 156,733	\$ 2,457,939
	115				84,364
<u>\$ 101,872</u>	<u>\$ 73,426</u>	<u>\$ 1,955</u>	<u>\$ 17,811</u>	<u>\$ 156,733</u>	<u>\$ 2,542,303</u>
\$	\$ 157	\$	\$	\$ 1,739	\$ 22,057
	<u>157</u>			<u>1,739</u>	<u>22,057</u>
<u>101,872</u>	<u>73,269</u>	<u>1,955</u>	<u>17,811</u>	<u>154,994</u>	<u>2,520,246</u>
<u>101,872</u>	<u>73,269</u>	<u>1,955</u>	<u>17,811</u>	<u>154,994</u>	<u>2,520,246</u>
<u>\$ 101,872</u>	<u>\$ 73,426</u>	<u>\$ 1,955</u>	<u>\$ 17,811</u>	<u>\$ 156,733</u>	<u>\$ 2,542,303</u>



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

	<b>Special Revenue Funds</b>			
	<u>VIT Interest</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>	<u>County Child Abuse Prevention</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 72	\$ 981,410	\$ 2,167,220	\$ 12,941
Taxes receivable, net				
Grants receivable				
Other receivables				10
Due from other funds		224		
Prepaid items		23,839	1,240	
<b>Total Assets</b>	<u>\$ 72</u>	<u>\$ 1,005,473</u>	<u>\$ 2,168,460</u>	<u>\$ 12,951</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			492,606	
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>			<u>492,606</u>	
Fund Balances:				
Reserved:				
Prepaid items			1,240	
Capital projects				
Unreserved, reported in:				
Special revenue funds	<u>72</u>	<u>1,005,473</u>	<u>1,674,614</u>	<u>12,951</u>
<b>Total Fund Balances</b>	<u>72</u>	<u>1,005,473</u>	<u>1,675,854</u>	<u>12,951</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 72</u>	<u>\$ 1,005,473</u>	<u>\$ 2,168,460</u>	<u>\$ 12,951</u>

Special Revenue Funds

<u>Law Enforcement Officers' Standards Education Grant</u>	<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE 3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>
\$ 111,576	\$ 437,740	\$ 145,351	\$ 39,618	\$ 5,448	\$ 228,523
		5,852			
3,739			890		
<u>\$ 115,315</u>	<u>\$ 437,740</u>	<u>\$ 151,203</u>	<u>\$ 40,508</u>	<u>\$ 5,448</u>	<u>\$ 228,523</u>
\$ 4,161	\$ 3,431	\$ 14,259	\$ 73,388	\$	\$ 44
<u>4,161</u>	<u>3,431</u>	<u>14,259</u>	<u>73,388</u>		<u>44</u>
3,739					
<u>107,415</u>	<u>434,309</u>	<u>136,944</u>	<u>(32,880)</u>	<u>5,448</u>	<u>228,479</u>
<u>111,154</u>	<u>434,309</u>	<u>136,944</u>	<u>(32,880)</u>	<u>5,448</u>	<u>228,479</u>
<u>\$ 115,315</u>	<u>\$ 437,740</u>	<u>\$ 151,203</u>	<u>\$ 40,508</u>	<u>\$ 5,448</u>	<u>\$ 228,523</u>

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

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 40,488	\$ 235,734	\$ 375,011	\$ 1,913,115
Taxes receivable, net				
Grants receivable				
Other receivables				236,661
Due from other funds				
Prepaid items				
<b>Total Assets</b>	<b>\$ 40,488</b>	<b>\$ 235,734</b>	<b>\$ 375,011</b>	<b>\$ 2,149,776</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		43,867	374,476	403,083
Due to other governments				93,047
Deferred revenues			535	19,692
<b>Total Liabilities</b>		<b>43,867</b>	<b>375,011</b>	<b>515,822</b>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	40,488	191,867		1,633,954
<b>Total Fund Balances</b>	<b>40,488</b>	<b>191,867</b>		<b>1,633,954</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 40,488</b>	<b>\$ 235,734</b>	<b>\$ 375,011</b>	<b>\$ 2,149,776</b>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2007 Facilities Bond Fund</b>	<b>Justice Center Project Fund</b>	<b>2012 Mobility Bonds</b>	<b>TOTALS</b>
\$	\$	\$ 73,058	\$	\$ 49,656,250
				992,097
				175,340
				430,813
				224
				43,035
<u>\$</u>	<u>\$</u>	<u>\$ 73,058</u>	<u>\$</u>	<u>\$ 51,297,759</u>
\$	\$	\$	\$	\$ 28,974
		5,455		2,000,774
				93,047
				1,012,325
		5,455		3,135,120
				4,979
		67,603		67,603
				48,090,057
		67,603		48,162,639
<u>\$ -</u>	<u>\$</u>	<u>\$ 73,058</u>	<u>\$</u>	<u>\$ 51,297,759</u>

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

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 13,968,339
Taxes, sales	4,271,234			
Fees and fines				5,411,328
Intergovernmental		926,257	338,883	237,974
Earnings on investments	28,366	9,400	17,172	37,334
Miscellaneous			16,255	421,909
<b>Total Revenues</b>	<b>4,299,600</b>	<b>935,657</b>	<b>372,310</b>	<b>20,076,884</b>
<b>Expenditures</b>				
Current:				
General administration	98,529			
Financial administration				
Administration of justice			11,176,823	
Construction and maintenance				15,746,828
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>		168,429	55,022	1,731,236
<b>Total Expenditures</b>	<b>98,529</b>	<b>168,429</b>	<b>11,231,845</b>	<b>17,478,064</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>4,201,071</b>	<b>767,228</b>	<b>(10,859,535)</b>	<b>2,598,820</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in			12,223,664	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<b>12,223,664</b>	
Net change in fund balances	4,201,071	767,228	1,364,129	2,598,820
<b>Fund Balances, Beginning</b>	<b>8,247,434</b>	<b>3,098,634</b>	<b>395,160</b>	<b>7,472,310</b>
<b>Fund Balances, Ending</b>	<b>\$ 12,448,505</b>	<b>\$ 3,865,862</b>	<b>\$ 1,759,289</b>	<b>\$ 10,071,130</b>

**Special Revenue Funds**

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<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 10,520,851	\$	\$	\$	\$	\$
				308,611	
1,150,000	62,587				47,625
21,908	1,928	12	130	3,331	1,886
496,336			44,233		47,620
<u>12,189,095</u>	<u>64,515</u>	<u>12</u>	<u>44,363</u>	<u>311,942</u>	<u>97,131</u>
				290,731	
6,073,117			43,242		114,891
<u>735,612</u>					
<u>6,808,729</u>			<u>43,242</u>	<u>290,731</u>	<u>114,891</u>
5,380,366	64,515	12	1,121	21,211	(17,760)
5,380,366	64,515	12	1,121	21,211	(17,760)
3,404,692	610,565	4,277	60,903	1,178,371	683,374
<u>\$ 8,785,058</u>	<u>\$ 675,080</u>	<u>\$ 4,289</u>	<u>\$ 62,024</u>	<u>\$ 1,199,582</u>	<u>\$ 665,614</u>

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

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			5,139	
Intergovernmental				
Earnings on investments		375	234	144
Miscellaneous		83,615		550
<b>Total Revenues</b>		<b>83,990</b>	<b>5,373</b>	<b>694</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education		78,264		
<b>Capital Outlay</b>		<b>22,000</b>		
<b>Total Expenditures</b>		<b>100,264</b>		
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>		<b>(16,274)</b>	<b>5,373</b>	<b>694</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)	(7,253)			
<b>Total Other Financing Sources (Uses)</b>	<b>(7,253)</b>			
Net change in fund balances	(7,253)	(16,274)	5,373	694
<b>Fund Balances, Beginning</b>	<b>7,253</b>	<b>125,349</b>	<b>79,382</b>	<b>49,819</b>
<b>Fund Balances, Ending</b>	<b>\$ 7,253</b>	<b>\$ 109,075</b>	<b>\$ 84,755</b>	<b>\$ 50,513</b>

**Special Revenue Funds**

<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>
\$	\$	\$	\$	\$	\$
	13,563				662,309
	6,985				
26,253		6	51	531	
<u>26,253</u>	<u>20,548</u>	<u>6</u>	<u>51</u>	<u>531</u>	<u>662,309</u>
					586,329
5,770	35,275			58,482	
		195			
<u>5,770</u>	<u>35,275</u>	<u>195</u>		<u>58,482</u>	<u>44,167</u>
					<u>630,496</u>
20,483	(14,727)	(189)	51	(57,951)	31,813
20,483	(14,727)	(189)	51	(57,951)	31,813
81,389	87,996	2,144	17,760	212,945	2,488,433
<u>\$ 101,872</u>	<u>\$ 73,269</u>	<u>\$ 1,955</u>	<u>\$ 17,811</u>	<u>\$ 154,994</u>	<u>\$ 2,520,246</u>



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

	<b>Special Revenue Funds</b>			
	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,368
Intergovernmental			323,320	
Earnings on investments	2,338	2,740	5,846	
Miscellaneous		332,307	648,225	
<b>Total Revenues</b>	<b>2,338</b>	<b>335,047</b>	<b>977,391</b>	<b>1,368</b>
<b>Expenditures</b>				
Current:				
General administration		231,113		
Financial administration	2,374			
Administration of justice			100,254	
Construction and maintenance				
Health and welfare				
Public safety			745,198	
Libraries and education				
<b>Capital Outlay</b>			<b>284,946</b>	
<b>Total Expenditures</b>	<b>2,374</b>	<b>231,113</b>	<b>1,130,398</b>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(36)</b>	<b>103,934</b>	<b>(153,007)</b>	<b>1,368</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(36)	103,934	(153,007)	1,368
<b>Fund Balances, Beginning</b>	<b>108</b>	<b>901,539</b>	<b>1,828,861</b>	<b>11,583</b>
<b>Fund Balances, Ending</b>	<b>\$ 72</b>	<b>\$ 1,005,473</b>	<b>\$ 1,675,854</b>	<b>\$ 12,951</b>

Special Revenue Funds

<b>Law Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>
\$	\$	\$	\$	\$	\$
53,187	467,044	13,871	1,248,119		232,557
252		303		46	637
		484	154,516	5,402	1,534
<u>53,439</u>	<u>467,044</u>	<u>14,658</u>	<u>1,402,635</u>	<u>5,448</u>	<u>234,728</u>
1,200	22,095				943
1,450		131,352	1,435,515		
	10,640				5,306
<u>2,650</u>	<u>32,735</u>	<u>131,352</u>	<u>1,435,515</u>		<u>6,249</u>
50,789	434,309	(116,694)	(32,880)	5,448	228,479
		119,180			
		<u>119,180</u>			
50,789	434,309	2,486	(32,880)	5,448	228,479
60,365		134,458			
<u>\$ 111,154</u>	<u>\$ 434,309</u>	<u>\$ 136,944</u>	<u>\$ (32,880)</u>	<u>\$ 5,448</u>	<u>\$ 228,479</u>

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

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				2,644,807
Intergovernmental	105,140	404,500	2,212,928	3,905,444
Earnings on investments	187			6,795
Miscellaneous	111			20,010
<b>Total Revenues</b>	<b>105,438</b>	<b>404,500</b>	<b>2,212,928</b>	<b>6,577,056</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice		203,273	2,212,928	5,455,787
Construction and maintenance				
Health and welfare				
Public safety	43,926			
Libraries and education				
<b>Capital Outlay</b>	<b>21,024</b>	<b>9,360</b>		<b>5,320</b>
<b>Total Expenditures</b>	<b>64,950</b>	<b>212,633</b>	<b>2,212,928</b>	<b>5,461,107</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>40,488</b>	<b>191,867</b>		<b>1,115,949</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				266,495
Transfers (out)				(284,673)
<b>Total Other Financing Sources (Uses)</b>				<b>(18,178)</b>
Net change in fund balances	40,488	191,867		1,097,771
<b>Fund Balances, Beginning</b>				<b>536,183</b>
<b>Fund Balances, Ending</b>	<b>\$ 40,488</b>	<b>\$ 191,867</b>	<b>\$</b>	<b>\$ 1,633,954</b>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2007 Facilities Bond Fund</b>	<b>Justice Center Project Fund</b>	<b>2012 Mobility Bonds</b>	<b>TOTALS</b>
\$	\$	\$		\$ 24,489,190
				4,271,234
				9,047,125
			1,069,574	12,805,995
1,034	299	348	4,903	148,536
				2,299,360
<u>1,034</u>	<u>299</u>	<u>348</u>	<u>1,074,477</u>	<u>53,061,440</u>
				915,971
				2,374
				19,563,561
150,833	140,467	70,597	2,533,638	24,715,480
				1,610,109
				905,660
				78,264
<u>262,465</u>	<u>106,200</u>	<u>1,286</u>	<u>4,967,640</u>	<u>8,430,653</u>
<u>413,298</u>	<u>246,667</u>	<u>71,883</u>	<u>7,501,278</u>	<u>56,222,072</u>
(412,264)	(246,368)	(71,535)	(6,426,801)	(3,160,632)
	134,482			12,743,821
				(291,926)
	<u>134,482</u>			<u>12,451,895</u>
(412,264)	(111,886)	(71,535)	(6,426,801)	9,291,263
<u>412,264</u>	<u>111,886</u>	<u>139,138</u>	<u>6,426,801</u>	<u>38,871,376</u>
<u>\$</u>	<u>\$</u>	<u>\$ 67,603</u>	<u>\$</u>	<u>\$ 48,162,639</u>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 13,852,893	\$ 13,852,893	\$ 13,968,339	\$ 115,446	100.8%
Fees and fines	5,470,000	5,470,000	5,411,328	(58,672)	98.9%
Intergovernmental	200,000	200,000	237,974	37,974	119.0%
Earnings on investments	35,000	35,000	37,334	2,334	106.7%
Miscellaneous	360,000	360,000	367,625	7,625	102.1%
<b>Total Revenues</b>	<b>19,917,893</b>	<b>19,917,893</b>	<b>20,022,600</b>	<b>104,707</b>	<b>100.5%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	21,326,541	21,261,339	15,746,828	5,514,511	74.1%
<b>Capital Outlay</b>	<b>1,094,613</b>	<b>1,156,505</b>	<b>1,063,354</b>	<b>93,151</b>	<b>91.9%</b>
<b>Total Expenditures</b>	<b>22,421,154</b>	<b>22,417,844</b>	<b>16,810,182</b>	<b>5,607,662</b>	<b>75.0%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,503,261)	(2,499,951)	3,212,418	5,712,369	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(437,077)				
<b>Total Other Financing Sources (Uses)</b>	<b>(437,077)</b>				
<b>Net change in fund balances- budgetary basis</b>	<b>(2,940,338)</b>	<b>(2,499,951)</b>	<b>3,212,418</b>	<b>5,712,369</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(613,598)		
<b>Fund balances, Beginning</b>	<b>7,472,310</b>	<b>7,472,310</b>	<b>7,472,310</b>		
<b>Fund balances, Ending</b>	<b>\$ 4,531,972</b>	<b>\$ 4,972,359</b>	<b>\$ 10,071,130</b>	<b>\$ 5,712,369</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 20,022,600	\$	\$ 20,022,600
Expenditures	16,810,182	613,598	17,423,780
<b>Net Changes in Fund Balances</b>	<b>3,212,418</b>	<b>(613,598)</b>	<b>2,598,820</b>
<b>Fund balances, Beginning</b>			<b>7,472,310</b>
<b>Fund balances, Ending</b>			<b>\$ 10,071,130</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Eleven Months Ended August 31, 2015**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 10,514,639	\$ 10,514,639	\$ 10,520,851	\$ 6,212	100.1%
Fees and fines	50,000	50,000	445,882	395,882	891.8%
Earnings on investments	25,000	25,000	21,908	(3,092)	87.6%
Miscellaneous	70,000	70,000	50,453	(19,547)	72.1%
<b>Total Revenues</b>	<b>10,659,639</b>	<b>10,659,639</b>	<b>11,039,094</b>	<b>379,455</b>	<b>103.6%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,115,082	8,109,617	6,166,368	1,943,249	76.0%
<b>Capital Outlay</b>	<b>790,715</b>	<b>796,180</b>	<b>722,020</b>	<b>74,160</b>	<b>90.7%</b>
<b>Total Expenditures</b>	<b>8,905,797</b>	<b>8,905,797</b>	<b>6,888,387</b>	<b>2,017,409</b>	<b>77.3%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,753,842	1,753,842	4,150,707	2,396,865	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(1,000,000)				
<b>Total Other Financing Sources (Uses)</b>	<b>(1,000,000)</b>				
<b>Net change in fund balances- budgetary basis</b>	<b>753,842</b>	<b>1,753,842</b>	<b>4,150,707</b>	<b>2,396,865</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			1,229,660		
<b>Fund balances, Beginning</b>	<b>3,404,692</b>	<b>3,404,692</b>	<b>3,404,692</b>		
<b>Fund balances, Ending</b>	<b>\$ 4,158,534</b>	<b>\$ 5,158,534</b>	<b>\$ 8,785,059</b>	<b>\$ 2,396,865</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 11,039,094	\$ 1,150,000	\$ 12,189,094
Expenditures	6,888,387	(79,660)	6,808,728
<b>Excess (Deficiency) of Revenues</b>			
<b>Net Changes in Fund Balances</b>	<b>4,150,707</b>	<b>1,229,660</b>	<b>5,380,367</b>
<b>Fund balances, Beginning</b>			<b>3,404,692</b>
<b>Fund balances, Ending</b>			<b>\$ 8,785,059</b>

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

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Taxes	\$ 32,112,490	\$ 32,112,490	\$ 32,343,485	\$ 230,995	100.7%
Earnings on investments	24,000	24,000	30,121	6,121	125.5%
<b>Total Revenues</b>	<u>32,136,490</u>	<u>32,136,490</u>	<u>32,373,605</u>	<u>237,115</u>	<u>100.7%</u>
<b>Expenditures</b>					
Current:					
Principal	17,125,000	16,100,000	16,750,000	(650,000)	104.0%
Interest and fiscal charges	15,434,873	15,195,573	7,514,509	7,681,064	49.5%
Debt issuance costs			903,237	(903,237)	
<b>Total Expenditures</b>	<u>32,559,873</u>	<u>31,295,573</u>	<u>25,167,747</u>	<u>6,127,826</u>	<u>80.4%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(423,383)</u>	<u>840,917</u>	<u>7,205,859</u>	<u>6,364,942</u>	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds			126,339,657	126,339,657	
Payment to refunded bond escrow agent			(126,676,501)	(126,676,501)	
<b>Total Other Financing Sources (Uses)</b>			<u>(336,843)</u>	<u>(336,843)</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>(423,383)</u>	<u>840,917</u>	<u>6,869,015</u>	<u>6,028,098</u>	
<b>Fund balances, Beginning</b>	<u>2,754,532</u>	<u>2,754,532</u>	<u>2,754,532</u>		
<b>Fund balances, Ending</b>	<u>\$ 2,331,149</u>	<u>\$ 3,595,449</u>	<u>\$ 9,623,547</u>	<u>\$ 6,028,098</u>	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 2,417,057	\$ 1,863,896	\$ 4,280,953
<b>Total Current Assets</b>	<u>2,417,057</u>	<u>1,867,075</u>	<u>4,284,132</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	607,136		607,136
<b>Total Capital Assets</b>	<u>607,136</u>		<u>607,136</u>
<b>Total Assets</b>	<u>3,024,193</u>	<u>1,867,075</u>	<u>4,891,268</u>
<b>Liabilities</b>			
Benefits payable	3,653,931	3,449,991	7,103,922
Due to other funds	192,109	6,631	198,740
<b>Total Liabilities</b>	<u>3,846,040</u>	<u>3,456,622</u>	<u>7,302,662</u>
<b>Net Assets (Deficit)</b>			
Invested in capital assets, net of related debt			
Unrestricted	(821,847)	(1,589,547)	(2,411,394)
<b>Total Net Assets (Deficit)</b>	<u>\$ (821,847)</u>	<u>\$ (1,589,547)</u>	<u>\$ (2,411,394)</u>



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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 32,179,503	\$ 4,892,422	\$ 37,071,925
<b>Total Operating Revenues</b>	<u>32,179,503</u>	<u>4,892,422</u>	<u>37,071,925</u>
<b>Operating Expenses</b>			
Current operations - general administration	1,308,802	2,797,380	4,106,182
Benefits provided	32,631,761	837,745	33,469,506
<b>Total Operating Expenses</b>	<u>33,940,563</u>	<u>3,635,125</u>	<u>37,575,688</u>
<b>Operating (Loss)</b>	(1,761,060)	1,257,297	(503,763)
<b>Non-Operating Revenues</b>			
Earnings on investments	24,997		24,997
<b>Total Non-Operating Revenues</b>	<u>24,997</u>		<u>24,997</u>
Change in Net Position	(1,736,063)	1,257,297	(478,766)
<b>Net position-beginning</b>	<u>914,216</u>	<u>(2,846,844)</u>	<u>(1,932,628)</u>
<b>Net position-ending</b>	<u><u>\$ (821,847)</u></u>	<u><u>\$ (1,589,547)</u></u>	<u><u>\$ (2,411,394)</u></u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 33,106,240	\$ 4,740,934	\$ 37,847,174
Payment of benefits	(32,631,761)	(837,745)	(33,469,506)
Payment of general administration expenses	(1,308,802)	(2,797,380)	(4,106,182)
<b>Net Cash Provided (used) by Operating Activities</b>	<b>(834,323)</b>	<b>1,105,809</b>	<b>271,486</b>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	24,997		24,997
<b>Net Cash Provided by Investing Activities</b>	<b>24,997</b>		<b>24,997</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	31,695		31,695
<b>Net Cash Provided by (used for) Capital and Related Financing Activities</b>	<b>31,695</b>		<b>31,695</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(777,631)</b>	<b>1,105,809</b>	<b>328,178</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>3,194,688</b>	<b>758,087</b>	<b>3,952,775</b>
<b>Cash and Cash Equivalents, Ending of Year</b>	<b>\$ 2,417,057</b>	<b>\$ 1,863,896</b>	<b>\$ 4,280,953</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (1,761,060)	\$ 1,257,297	\$ (503,763)
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		(1,779)	(1,779)
(Increase) Decrease in accounts receivable	134,311	13,810	148,121
(Increase) Decrease in due from other funds	792,426	(163,519)	628,907
<b>Total adjustments</b>	<b>926,737</b>	<b>(151,488)</b>	<b>775,249</b>
<b>Net Cash Provided by Operating Activities</b>	<b>\$ (834,323)</b>	<b>\$ 1,105,809</b>	<b>\$ 271,486</b>



## STATISTICAL SECTION

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

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

Fiscal Year

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Eleven Months Ended 8/31/2015</u>
\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 809,979,282
4,168,945	4,477,906	2,977,050	1,414,427	1,753,831	8,757,505
<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>(79,605,230)</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>\$ 739,131,557</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>\$ 739,131,557</u>

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

	Fiscal Year			
	2006	2007	2008	2009
<b>Expenses</b>				
Governmental Activities:				
General administration	\$ 23,638,550	\$ 36,523,584	\$ 33,235,842	\$ 40,876,045
Financial administration	5,127,456	5,655,962	7,581,878	8,841,189
Administration of justice	31,024,483	33,416,844	65,681,467	75,836,037
Construction and maintenance	32,721,293	25,197,262	47,535,293	47,188,776
Health and welfare	16,903,729	19,465,407	21,592,759	25,623,533
Cooperative services	941,743	826,741	1,143,390	1,188,580
Public safety	44,544,768	49,422,796	50,016,288	61,126,911
Park and recreation	623,401	1,699,999	2,128,502	1,879,525
Libraries and education	10,484,078	10,474,327	12,325,097	12,956,363
Interest on long-term debt	4,165,438	9,190,051	10,621,067	12,338,352
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
<b>Total governmental activities expenses</b>	<u>\$170,174,939</u>	<u>\$191,872,973</u>	<u>\$251,861,583</u>	<u>\$287,855,311</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,181,125	\$ 1,630,304	\$ 6,962,663	\$ 6,991,778
Financial administration	613,495	1,760,789	1,976,033	2,451,191
Administration of justice	5,761,276	11,948,143	6,692,111	6,828,228
Construction and maintenance	4,562,531	7,690,682	8,305,998	8,442,746
Health and welfare	4,961,502	5,240,602	4,036,821	5,057,246
Public safety	3,704,319	3,493,999	3,946,125	4,887,245
Park and recreation	201,626	86,733	189,273	187,724
Libraries and education	235,693	240,363	262,957	256,730
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
<b>Total governmental activities program revenues</b>	<u>\$109,089,430</u>	<u>\$150,429,215</u>	<u>\$90,096,477</u>	<u>\$133,013,440</u>

Fiscal Year					
2010	2011	2012	2013	2014	Eleven Months Ended 8/31/2015
\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 49,240,840	\$ 45,558,184
8,059,389	9,441,048	8,345,130	8,689,634	9,624,999	7,870,191
78,173,873	86,468,201	91,021,550	88,026,743	88,932,838	71,105,028
46,946,163	45,632,055	54,818,967	39,479,333	51,488,819	49,690,644
28,566,454	30,104,991	30,906,886	32,321,069	32,868,203	28,441,304
1,123,951	1,177,426	1,118,341	1,057,192	1,136,299	902,686
55,269,509	55,315,591	54,702,459	55,413,140	57,405,134	50,302,292
2,263,280	2,917,574	2,614,004	2,656,159	2,702,814	3,395,343
13,468,700	14,800,838	15,708,114	16,131,929	16,822,325	14,702,008
15,494,994	14,887,908	15,037,346	(21,997)	38,708	18,302,477
			2,097,950	1,524,501	(2,112,609)
			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>\$ 296,879,318</u>
\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 8,707,007	\$ 7,893,299
3,273,137	3,988,371	4,695,710	5,938,817	6,359,538	2,748,932
7,032,374	7,222,932	7,522,930	6,180,140	5,767,146	5,457,376
6,737,542	6,679,429	7,466,798	5,549,330	6,005,027	4,755,056
5,652,201	6,396,645	6,138,679	7,085,054	7,374,073	6,880,457
5,060,714	5,621,993	5,642,978	700,554	983,293	6,683,841
136,864	141,893	183,406	175,619	240,101	228,322
240,719	246,699	269,015	279,570	276,634	247,597
2,034,953	5,257,804	4,167,626	7,907,097	4,810,568	3,297,633
6,805,719	7,719,264	6,821,433	5,355,301	4,914,178	6,392,983
356,447	1,381,572	949,663	26,918,636	32,266,031	3,034,063
8,188,534	12,506,581	10,899,781	14,545,610	11,399,291	7,495,479
13,136					
4,464,349	8,623,225	6,252,054	4,758,606	5,254,488	4,005,693
1,255,743	157,468	104,002	85,560	100,286	96,283
194,400	174,204	438,841	64,483	69,806	94,362
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>\$ 59,311,376</u>



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

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

Fiscal Year					
<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Eleven Months Ended 8/31/2015</u>
<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>\$ (237,567,942)</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>\$ (237,567,942)</u></u>
\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 222,976,467	\$ 242,200,240
		1,099,103	2,956,560	4,214,553	4,271,234
3,870,155	2,925,202	2,584,776	930,274	848,022	828,431
<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>7,477,558</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>254,777,463</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>\$ 254,777,463</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>\$ 17,209,521</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>\$ 17,209,521</u></u>

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

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

Fiscal Year

2010	2011	2012	2013	2014	Eleven Months Ended 8/31/2015
\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 386,965	\$ 352,455
43,269,189	43,922,974	35,743,720	36,475,209	37,137,536	55,079,066
<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>\$ 55,431,521</u>
\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 2,754,532	\$ 9,623,547
4,305	69,379	54,201	7,010		4,979
76,694,711		43,250,162	27,601,310	7,090,089	17,633,542
22,906,854	30,082,521	31,461,031	24,867,428	31,781,288	48,090,057
<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>\$ 75,352,125</u>

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

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

Fiscal Year

2010	2011	2012	2013	2014	Eleven Months Ended 8/31/2015
\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 223,130,132	\$ 242,200,240
		1,099,103	2,956,560	4,214,553	4,271,234
35,306,339	37,371,124	39,598,440	37,219,815	38,475,512	31,760,153
28,400,145	36,971,987	29,377,233	43,641,685	37,466,681	28,591,798
3,744,027	2,798,039	2,451,577	930,275	848,024	828,431
7,256,967	6,635,261	7,175,498	12,198,293	34,945,883	13,317,960
<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>320,969,816</u>
40,727,455	42,352,337	35,704,861	35,700,575	41,138,953	40,985,829
6,725,826	7,176,186	7,221,313	7,180,608	7,891,034	7,570,622
67,310,882	71,839,346	75,286,042	75,903,798	77,343,380	73,175,649
26,775,517	29,542,425	28,214,027	27,403,230	27,786,165	42,388,190
21,124,782	22,067,744	27,835,260	30,447,359	30,119,090	26,629,481
933,519	986,392	960,392	883,324	944,039	837,835
40,895,974	44,156,502	45,463,593	44,916,198	46,609,384	47,181,616
2,231,528	2,263,590	1,957,044	1,979,888	2,411,557	2,707,016
11,354,804	12,176,637	13,012,700	13,034,164	13,613,875	13,155,473
99,931,347	88,927,796	44,845,672	57,508,193	48,694,210	30,205,750
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>310,309,230</u>
(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	10,151,228	10,660,586
15,248,368	14,402,786	13,258,127	11,521,941	11,771,144	12,811,862
(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(12,811,862)
		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>\$ 51,633,238</u>
10.07%	10.78%	10.89%	12.00%	11.47%	8.66%