



**MONTHLY FINANCIAL REPORT**  
**For Twelve Months Ended September 30, 2015**  
**(Unaudited and Unadjusted)**



**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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April 14, 2016

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

Gentlemen:

The Monthly Unaudited Financial Report for the twelve months ending September 30, 2015, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The Monthly Unaudited Financial Report is divided into three sections. The first is the Introduction with this letter; the remaining two are as follows:

**Financial:** The primary reporting areas of the financial section include the Basic Financial Statements and Other Supplementary Information:

Basic Financial Statements: These statements are presented as Government-Wide and Fund Financials.

Government-Wide financials segregate governmental activities (which are those financed through taxes, intergovernmental revenues, and other nonexchange revenues) from business-type activities (which are financed through specified user fees or charges). These statements use the full-accrual method of accounting along with the 'economic resources measurement focus' to more closely resemble non-governmental/private sector entities.

Fund financials are prepared for the primary government on the modified accrual basis (revenues are recognized when measurable and available). Discretely presented component units (Toll Road, Flood Control, and Housing Finance Corp.) are not included in these statements. These statements include the major governmental funds (General, special revenue, capital projects, and debt service) separately, non-major governmental funds summarized, proprietary funds (enterprise-business type, and internal service), and fiduciary funds (agency, and trust). A budget to actual schedule is also presented for General Fund. Fund accounting is used by the County to be fully accountable for collection and use of public resources, thereby demonstrating compliance with the lawfully permitted use of County resources.

Other Supplementary Information: This section details out the fund financials in combining statements and schedules to show each fund managed by the County. Budget to actual schedules are also presented for Road and Bridge, Drainage, and Debt Service.

**Statistical:** This section presents the current financial information along with the last eight to ten years in comparative schedules.

Please contact the Auditor's Office if any questions arise or if any additional information is needed.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Sturdivant", with a stylized flourish at the end.

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**





**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF NET POSITION**  
*September 30, 2015*

	<b>Primary Government Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 122,948,622	\$ 100,243,169
Investments		7,781,628
Receivables:		
Taxes, net	7,875,037	
Grants	11,046,870	
Fees and fines	25,703,230	
Other	5,926,497	7,753,405
Prepaid items	407,438	
Deferred charges - debt refunding	6,193,557	10,240,356
Deferred outflows - pension activities	17,000,841	
Due from primary government		
Due from component units	8,057,729	
Capital assets, not being depreciated	410,449,484	
Capital assets, net of accumulated depreciation	705,379,964	335,308,571
<b>Total Assets</b>	<b>1,320,989,269</b>	<b>461,327,129</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	41,867,764	3,900
Retainage payable	630,873	1,373,714
Accrued interest payable	1,336,048	1,328,265
Unearned revenues	4,001,401	
Due to primary government		8,057,729
Due to other governments	856,369	
Long-term liabilities due within one-year	20,217,085	4,645,000
Long-term liabilities due in more than one-year	619,345,342	379,983,218
<b>Total Liabilities</b>	<b>688,254,882</b>	<b>395,391,826</b>
<b>Net Position (Deficit)</b>		
Invested in capital assets, net of related debt	757,211,714	(9,913,190)
Restricted for:		
Debt Service	1,852,069	9,986,302
Unrestricted	(126,329,396)	65,862,191
<b>Total Net Position</b>	<b>\$ 632,734,387</b>	<b>\$ 65,935,303</b>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
*For the Twelve Months Ended September 30, 2015*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 49,850,040	\$ 8,693,661	\$ 3,735,370	\$
Financial administration	9,944,485	7,541,956		
Administration of justice	97,317,579	8,485,619	10,292,737	
Construction and maintenance	80,574,657	7,078,136	1,713,376	32,920,374
Health and welfare	36,773,758	7,762,002	16,106,462	
Cooperative services	1,150,926		350	
Public safety	63,567,901	7,721,948	4,427,337	64,000
Park and recreation	4,133,419	238,987	346,283	
Libraries and education	17,638,589	280,973	104,658	
Interest on long-term debt	14,108,076			
Total Primary Government	<u>\$ 375,059,430</u>	<u>\$ 47,803,282</u>	<u>\$ 36,726,573</u>	<u>\$ 32,984,374</u>
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	22,041,450	26,859,669	780,842	780,842
FB Grand Parkway Toll Road Operations	16,955,686	18,731,285		481,907
FB Housing Finance Corp.				
FBC Industrial Development Corporation	15,797			
Total Component Units	<u>\$ 39,012,933</u>	<u>\$ 45,590,954</u>	<u>\$ 780,842</u>	<u>\$ 1,262,749</u>

**General revenues:**

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

**Total General Revenues**

Changes in Net Position

**Net Position, Beginning**

**Net Position, Ending**

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Units
<b>Governmental Activities</b>	
\$ (37,421,009)	\$
(2,402,529)	
(78,539,223)	
(38,862,771)	
(12,905,294)	
(1,150,576)	
(51,354,616)	
(3,548,149)	
(17,252,958)	
(14,108,076)	
<u>(257,545,201)</u>	
	6,379,903
	2,257,506
	(15,797)
	<u>8,621,612</u>
264,741,926	
5,789,362	
904,358	363,288
7,087,681	167,556
<u>278,523,327</u>	<u>530,844</u>
20,978,126	9,152,456
611,756,259	56,782,847
<u>\$ 632,734,387</u>	<u>\$ 65,935,303</u>

**FORT BEND COUNTY, TEXAS****UNAUDITED BALANCE SHEET****GOVERNMENTAL FUNDS***September 30, 2015*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2015 Mobility Bonds</b>	<b>Non-major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 49,742,268	\$ 2,765,366	\$ 18,508,241	\$ 47,286,238	\$ 118,302,113
Investments					
Taxes receivable, net	5,393,163	408,614		2,073,260	7,875,037
Grants receivable	10,485,631			561,239	11,046,870
Fines and fees receivable	25,703,230				25,703,230
Other receivables	3,686,190	14,136		1,883,621	5,583,947
Due from other funds	11,512,050			69,413	11,581,463
Due from component units	8,057,729				8,057,729
Prepaid items	359,792			44,468	404,260
<b>Total Assets</b>	<b>\$ 114,940,053</b>	<b>\$ 3,188,116</b>	<b>\$ 18,508,241</b>	<b>\$ 51,918,239</b>	<b>\$ 188,554,649</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 28,622,040	\$	\$	\$	\$ 28,622,040
Accrued payroll	6,799,361				6,799,361
Retainage payable	52,872		545,575	32,427	630,874
Due to other funds			5,931,565	4,839,561	10,771,126
Due to other governments	763,323			93,047	856,370
Deferred revenue	32,768,401	408,614		3,309,013	36,486,028
<b>Total Liabilities</b>	<b>69,005,997</b>	<b>408,614</b>	<b>6,477,140</b>	<b>8,274,048</b>	<b>84,165,799</b>
Fund Balances:					
Fund Balance	45,934,056	2,779,502	12,031,101	43,644,191	104,388,850
<b>Total Fund Balances</b>	<b>45,934,056</b>	<b>2,779,502</b>	<b>12,031,101</b>	<b>43,644,191</b>	<b>104,388,850</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 114,940,053</b>	<b>\$ 3,188,116</b>	<b>\$ 18,508,241</b>	<b>\$ 51,918,239</b>	<b>\$ 188,554,649</b>

**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Twelve Months Ended September 30, 2015*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2015 Mobility Bonds</b>	<b>Non-major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Taxes - Property	\$ 185,554,437	\$ 32,376,090	\$	\$ 24,513,585	\$ 242,444,112
Taxes - Sales				5,789,362	5,789,362
Fees and fines	36,432,382			11,370,901	47,803,283
Intergovernmental	25,926,210		1,483,264	12,495,313	39,904,787
Earnings on investments	660,788	30,925	19,885	167,382	878,980
Miscellaneous	5,412,530		100,000	2,033,185	7,545,715
<b>Total Revenues</b>	<u>253,986,347</u>	<u>32,407,015</u>	<u>1,603,149</u>	<u>56,369,728</u>	<u>344,366,239</u>
<b>Expenditures</b>					
Current:					
General administration	43,520,792			1,212,539	44,733,331
Financial administration	8,367,301			2,620	8,369,921
Administration of justice	60,223,750			21,251,700	81,475,450
Construction and maintenance	2,613,642		24,379,801	32,693,429	59,686,872
Health and welfare	30,504,559			1,931,872	32,436,431
Cooperative services	973,026				973,026
Public safety	52,633,249			1,018,971	53,652,220
Parks and recreation	3,051,927				3,051,927
Libraries and education	14,379,472			80,947	14,460,419
<b>Capital Outlay</b>	16,548,272		6,605,902	5,757,454	28,911,628
<b>Debt Service:</b>					
Principal		16,750,000			16,750,000
Interest and fiscal charges		14,391,964			14,391,964
Debt issuance costs		903,237	304,023		1,207,260
<b>Total Expenditures</b>	<u>232,815,990</u>	<u>32,045,201</u>	<u>31,289,726</u>	<u>63,949,532</u>	<u>360,100,449</u>
<b>Excess (Deficiency) of Revenues</b>				1	
<b>Over (Under) Expenditures</b>	<u>21,170,357</u>	<u>361,814</u>	<u>(29,686,577)</u>	<u>(7,579,804)</u>	<u>(15,734,210)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	159,135		442,610	12,915,760	13,517,505
Transfers (out)	(12,919,936)		(34,428)	(563,141)	(13,517,505)
Bonds issued		108,225,000	37,365,000		145,590,000
Premium on bonds issued		18,114,658	3,944,496		22,059,154
Payment to refunded bond escrow agent		(126,676,501)			(126,676,501)
<b>Total Other Financing Sources (Uses)</b>	<u>(12,760,801)</u>	<u>(336,843)</u>	<u>41,717,678</u>	<u>12,352,619</u>	<u>40,972,653</u>
 Net Change in Fund Balances	 8,409,556	 24,971	 12,031,101	 4,772,815	 25,238,443
<b>Fund Balances, Beginning</b>	<u>37,524,500</u>	<u>2,754,531</u>	<u></u>	<u>38,871,376</u>	<u>79,150,407</u>
<b>Fund Balances, Ending</b>	<u>\$ 45,934,056</u>	<u>\$ 2,779,502</u>	<u>\$ 12,031,101</u>	<u>\$ 43,644,191</u>	<u>\$ 104,388,850</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 4,646,509
Prepaid items	3,178
Other receivables	342,549
Total Current Assets	<u>5,102,524</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>609,479</u>
Total Capital Assets	<u>609,479</u>
<b>Total Assets</b>	<u>5,712,003</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	6,446,363
Due to other funds	920,625
Total Current Liabilities	<u>7,366,988</u>
<b>Total Liabilities</b>	<u>7,366,988</u>
<b>Net Position (Deficit)</b>	
Invested in capital assets, net of related debt	
Unrestricted	<u>(1,654,985)</u>
<b>Total Net Position (Deficit)</b>	<u>\$ (1,654,985)</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 40,696,917
<b>Total Operating Revenues</b>	<b>40,696,917</b>
<b>Operating Expenses</b>	
Current operations - general administration	2,672,052
Benefits provided	37,772,604
<b>Total Operating Expenses</b>	<b>40,444,656</b>
<b>Operating Income (Loss)</b>	<b>252,261</b>
<b>Non-Operating Revenues</b>	
Earnings on investments	25,381
<b>Total Non-Operating Revenues</b>	<b>25,381</b>
Change in Net Position	277,642
<b>Net Position (Deficit)-Beginning</b>	<b>(1,932,627)</b>
<b>Net Position (Deficit)-Ending</b>	<b>\$ (1,654,985)</b>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Twelve Months Ended September 30, 2015*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 41,741,215
Payment of benefits	(38,430,163)
Payment of general administration expenses	(2,672,052)
Net Cash Provided (Used) by Operating Activities	<u>639,000</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	<u>25,381</u>
Net Cash Provided by Investing Activities	<u>25,381</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	<u>29,353</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>29,353</u>
<b>Net Increase in Cash and Cash Equivalents</b>	693,734
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>3,952,775</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 4,646,509</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ 252,261
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	(1,778)
(Increase) Decrease in other receivables	(194,428)
(Increase) Decrease in due from other funds	1,240,504
<b>Total adjustments</b>	<u>386,739</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ 639,000</u></u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2015*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 35,717,386
Miscellaneous receivables	<u>1,127,420</u>
<b>Total Assets</b>	<u><u>\$ 36,844,806</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 36,844,806</u>
<b>Total Liabilities</b>	<u><u>\$ 36,844,806</u></u>



**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF NET POSITION (DEFICIT)****COMPONENT UNITS***September 30, 2015*

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 7,754	\$ 80,124,411	\$ 19,680,211	\$ 204,727	\$ 226,066	\$100,243,169
Investments		4,821,817	2,302,211	657,600		7,781,628
Deferred charges - debt refunding		10,240,356				10,240,356
Miscellaneous receivables		4,578,566	3,174,839			7,753,405
Capital assets, net		197,605,705	137,702,865			335,308,570
<b>Total Assets</b>	<u>7,754</u>	<u>297,370,855</u>	<u>162,860,126</u>	<u>862,327</u>	<u>226,066</u>	<u>461,327,128</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Accounts payable				3,900		3,900
Retainage payable		561,975	811,739			1,373,714
Due to primary government		5,432,912	2,624,770		47	8,057,729
Accrued interest payable		729,915	598,350			1,328,265
Long-term liabilities						
Due within one year		4,645,000				4,645,000
Due in more than one year		207,801,904	172,181,314			379,983,218
<b>Total Liabilities</b>		<u>219,171,706</u>	<u>176,216,173</u>	<u>3,900</u>	<u>47</u>	<u>395,391,826</u>
<b>Net Position (Deficit)</b>						
Invested in capital assets, net of related debt		18,837,565	(28,750,755)			(9,913,190)
Restricted for:						
Debt Service		7,679,464	2,306,838			9,986,302
Unrestricted	7,754	51,682,120	13,087,870	858,427	226,019	65,862,190
<b>Total Net Position (Deficit)</b>	<u>\$ 7,754</u>	<u>\$ 78,199,149</u>	<u>\$ (13,356,047)</u>	<u>\$ 858,427</u>	<u>\$ 226,019</u>	<u>\$ 65,935,302</u>

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Twelve Months Ended September 30, 2015*

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
<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	13,665,581	26,859,669	780,842
Principal retirement			
Interest on long-term debt	8,375,869		
<b>Total Fort Bend Toll Road Authority</b>	<u>22,041,450</u>	<u>26,859,669</u>	<u>780,842</u>
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	10,317,466	18,731,285	481,907
Interest on long-term debt	6,638,220		
<b>Total Grand Parkway Toll Road Operations</b>	<u>16,955,686</u>	<u>18,731,285</u>	<u>481,907</u>
<b>Fort Bend Housing Finance Corporation</b>			
General administration	22,718	76,759	
<b>Total Fort Bend Housing Finance Corporation</b>	<u>22,718</u>	<u>76,759</u>	
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	15,797		
<b>Total Fort Bend County Industrial Development Corporation</b>	<u>15,797</u>		
<b>Total Component Units</b>	<u>\$ 39,035,651</u>	<u>\$ 45,667,713</u>	<u>\$ 1,262,749</u>

**General Revenues:**

Unrestricted earnings on investments  
Miscellaneous

**Total General Revenues**

Changes in Net Position (Deficit)

**Net Position (Deficit), Beginning**

**Net Position (Deficit) Ending**

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

<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>
\$	\$	\$	\$	\$	\$
	13,974,930				13,974,930
	(8,375,869)				(8,375,869)
	5,599,061				5,599,061
		8,895,726			8,895,726
		(6,638,220)			(6,638,220)
		2,257,506			2,257,506
			54,041		54,041
			54,041		54,041
				(15,797)	(15,797)
				(15,797)	(15,797)
	5,599,061	2,257,506	54,041	(15,797)	7,894,811
25	294,397	67,869	273	724	363,288
	3,281	164,275			167,556
25	297,678	232,144	273	724	530,844
25	5,896,739	2,489,650	54,314	(15,073)	8,425,655
7,729	72,302,410	(15,845,697)	804,113	241,092	57,509,647
\$ 7,754	\$ 78,199,149	\$ (13,356,047)	\$ 858,427	\$ 226,019	\$ 65,935,302



### **Required Supplementary Information**



**FORT BEND COUNTY, TEXAS****UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES****IN FUND BALANCES - BUDGET AND ACTUAL****GENERAL FUND - BUDGETARY BASIS***For the Twelve Months Ended September 30, 2015*

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 183,245,081	\$ 183,245,081	\$ 185,554,437	\$ 2,309,356	101.3%
Fees and fines	26,785,675	26,791,667	28,550,736	1,759,069	106.6%
Intergovernmental	5,806,616	6,559,891	6,874,390	314,499	104.8%
Earnings on investments	601,700	601,700	660,788	59,088	109.8%
Miscellaneous	3,650,100	3,672,223	4,940,271	1,268,048	134.5%
<b>Total Revenues</b>	<u>220,089,172</u>	<u>220,870,562</u>	<u>226,580,622</u>	<u>5,710,060</u>	<u>102.6%</u>
<b>Expenditures</b>					
Current:					
General administration	40,388,351	40,472,380	40,961,218	(488,839)	101.2%
Financial administration	8,495,457	8,355,936	8,346,006	9,930	99.9%
Administration of justice	57,844,990	58,521,745	58,446,690	75,055	99.9%
Construction and maintenance	2,780,919	2,518,440	2,505,716	12,724	99.5%
Health and welfare	20,486,233	17,984,197	17,900,787	83,410	99.5%
Cooperative services	1,031,961	977,033	972,538	4,496	99.5%
Public safety	41,465,850	40,304,324	39,802,341	501,983	98.8%
Parks and recreation	2,935,845	2,660,743	2,641,224	19,519	99.3%
Libraries and education	14,598,183	14,324,973	14,315,106	9,867	99.9%
<b>Capital Outlay</b>	<u>16,444,364</u>	<u>4,942,845</u>	<u>4,920,783</u>	<u>22,062</u>	<u>99.6%</u>
<b>Total Expenditures</b>	<u>206,472,155</u>	<u>191,062,618</u>	<u>190,812,409</u>	<u>250,208</u>	<u>99.9%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,617,017</u>	<u>29,807,944</u>	<u>35,768,212</u>	<u>5,960,268</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in		17,186	24,439	7,253	
Transfers out	<u>(12,407,864)</u>	<u>(12,353,684)</u>	<u>(12,477,326)</u>	<u>(123,642)</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>(12,407,864)</u>	<u>(12,336,498)</u>	<u>(12,452,887)</u>	<u>(116,389)</u>	
<b>Net change in fund balances- budgetary basis</b>	1,209,153	17,471,446	23,315,325	5,843,879	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(14,905,769)		
<b>Fund Balances, Beginning</b>	<u>37,524,500</u>	<u>37,524,500</u>	<u>37,524,500</u>		
<b>Fund Balances, Ending</b>	<u>\$ 38,733,653</u>	<u>\$ 54,995,946</u>	<u>\$ 45,934,056</u>	<u>\$ 5,843,879</u>	

(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>
<b>General Fund</b>			
Revenues	\$ 226,580,622	\$ 27,328,230	\$ 253,908,852
Expenditures	190,812,409	41,908,880	232,721,289
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	35,768,212	(14,580,650)	21,187,562
Transfers in	24,439	134,696	159,135
Transfers out	(12,477,326)	(459,815)	(12,937,142)
<b>Total Other Financing Sources (Uses)</b>	(12,452,887)	(325,120)	(12,778,007)
<b>Net Changes in Fund Balances</b>	23,315,325	(14,905,769)	8,409,556
<b>Fund Balances, Beginning</b>			37,524,500
<b>Fund Balances, Ending</b>			<u>\$ 45,934,056</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**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2015**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 12,876,535	\$ 3,831,558	\$ 1,193,036	\$ 8,944,535
Taxes receivable, net	1,093,639			701,550
Grants receivable			10,618	150,612
Other receivables		336,820	8,542	1,166,201
Due from other funds			56,550	12,863
Prepaid items			1,540	2,037
<b>Total Assets</b>	<b>\$ 13,970,174</b>	<b>\$ 4,168,378</b>	<b>\$ 1,270,286</b>	<b>\$ 10,977,798</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 12,588
Due to other funds			765,950	1,877,989
Due to other governments				
Deferred revenues				701,550
<b>Total Liabilities</b>			<b>765,950</b>	<b>2,592,127</b>
Fund Balances:				
Fund Balance	13,970,174	4,168,378	504,336	8,385,671
<b>Total Fund Balances</b>	<b>13,970,174</b>	<b>4,168,378</b>	<b>504,336</b>	<b>8,385,671</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 13,970,174</b>	<b>\$ 4,168,378</b>	<b>\$ 1,270,286</b>	<b>\$ 10,977,798</b>

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 8,239,747	\$ 675,269	\$ 4,290	\$ 60,666	\$ 1,175,014	\$ 659,852
278,071					
6,013					
21,632			262	27,590	190
3,395				6,155	640
<u>\$ 8,548,858</u>	<u>\$ 675,269</u>	<u>\$ 4,290</u>	<u>\$ 60,928</u>	<u>\$ 1,208,759</u>	<u>\$ 660,682</u>
\$ 19,839	\$	\$	\$	\$	\$
954,828			6,403	19,807	63,740
278,071					
<u>1,252,738</u>			<u>6,403</u>	<u>19,807</u>	<u>63,740</u>
<u>7,296,120</u>	<u>675,269</u>	<u>4,290</u>	<u>54,525</u>	<u>1,188,952</u>	<u>596,942</u>
<u>7,296,120</u>	<u>675,269</u>	<u>4,290</u>	<u>54,525</u>	<u>1,188,952</u>	<u>596,942</u>
<u>\$ 8,548,858</u>	<u>\$ 675,269</u>	<u>\$ 4,290</u>	<u>\$ 60,928</u>	<u>\$ 1,208,759</u>	<u>\$ 660,682</u>

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

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Assets</b>				
Cash and cash equivalents	\$	\$ 118,542	\$ 84,779	\$ 50,527
Taxes receivable, net				
Grants receivable				
Other receivables		266	490	
Due from other funds				
Prepaid items				
<b>Total Assets</b>	<u>\$</u>	<u>\$ 118,808</u>	<u>\$ 85,269</u>	<u>\$ 50,527</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		2,088		
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>	<u></u>	<u>2,088</u>	<u></u>	<u></u>
Fund Balances:				
Special revenue funds	<u></u>	<u>116,720</u>	<u>85,269</u>	<u>50,527</u>
<b>Total Fund Balances</b>	<u></u>	<u>116,720</u>	<u>85,269</u>	<u>50,527</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$</u>	<u>\$ 118,808</u>	<u>\$ 85,269</u>	<u>\$ 50,527</u>

**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>
\$ 103,388	\$ 68,782	\$ 1,956	\$ 17,816	\$ 221,975	\$ 2,492,617
645	1,181				78,327
<u>\$ 104,033</u>	<u>\$ 69,963</u>	<u>\$ 1,956</u>	<u>\$ 17,816</u>	<u>\$ 221,975</u>	<u>\$ 2,570,944</u>
\$ 296	\$ 6,153	\$	\$	\$ 2,361	\$ 251,700
<u>296</u>	<u>6,153</u>			<u>2,361</u>	<u>251,700</u>
<u>103,737</u>	<u>63,810</u>	<u>1,956</u>	<u>17,816</u>	<u>219,614</u>	<u>2,319,244</u>
<u>103,737</u>	<u>63,810</u>	<u>1,956</u>	<u>17,816</u>	<u>219,614</u>	<u>2,319,244</u>
<u>\$ 104,033</u>	<u>\$ 69,963</u>	<u>\$ 1,956</u>	<u>\$ 17,816</u>	<u>\$ 221,975</u>	<u>\$ 2,570,944</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 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>Assets</b>				
Cash and cash equivalents	\$ 923	\$ 1,027,926	\$ 1,832,113	\$ 12,951
Taxes receivable, net				
Grants receivable				
Other receivables	1,296	3,431	3,417	123
Due from other funds				
Prepaid items		23,839	1,240	
<b>Total Assets</b>	<b>\$ 2,219</b>	<b>\$ 1,055,196</b>	<b>\$ 1,836,770</b>	<b>\$ 13,074</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	246	7,763	66,653	
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>	<b>246</b>	<b>7,763</b>	<b>66,653</b>	
Fund Balances:				
Special revenue funds	1,973	1,047,433	1,770,117	13,074
<b>Total Fund Balances</b>	<b>1,973</b>	<b>1,047,433</b>	<b>1,770,117</b>	<b>13,074</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,219</b>	<b>\$ 1,055,196</b>	<b>\$ 1,836,770</b>	<b>\$ 13,074</b>

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
\$ 107,370	\$ 434,309	\$ 111,851	\$ 320	\$ 5,450	\$ 228,655
		7,318	214,200		1,135
3,739			1,883		
<u>\$ 111,109</u>	<u>\$ 434,309</u>	<u>\$ 119,169</u>	<u>\$ 216,403</u>	<u>\$ 5,450</u>	<u>\$ 229,790</u>
\$ 319	\$ 434,309	\$ 3,092	\$ 216,403	\$ 5,450	\$ 229,790
319	434,309	3,092	216,403	5,450	229,790
110,790		116,077			
110,790		116,077			
<u>\$ 111,109</u>	<u>\$ 434,309</u>	<u>\$ 119,169</u>	<u>\$ 216,403</u>	<u>\$ 5,450</u>	<u>\$ 229,790</u>

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

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 32,643	\$ 189,085	\$	\$ 2,427,776
Taxes receivable, net				
Grants receivable			172,478	
Other receivables				232,073
Due from other funds				
Prepaid items				
<b>Total Assets</b>	<b>\$ 32,643</b>	<b>\$ 189,085</b>	<b>\$ 172,478</b>	<b>\$ 2,659,849</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	247	6,887	172,478	387,821
Due to other governments				93,047
Deferred revenues	32,396	182,198		1,445,249
<b>Total Liabilities</b>	<b>32,643</b>	<b>189,085</b>	<b>172,478</b>	<b>1,926,117</b>
Fund Balances:				
Special revenue funds				733,732
<b>Total Fund Balances</b>				<b>733,732</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 32,643</b>	<b>\$ 189,085</b>	<b>\$ 172,478</b>	<b>\$ 2,659,849</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>
\$	\$	\$ 53,982	\$	\$ 47,286,238
				2,073,260
				561,239
				1,883,621
				69,413
				44,468
<u>\$</u>	<u>\$</u>	<u>\$ 53,982</u>	<u>\$</u>	<u>\$ 51,918,239</u>
\$	\$	\$ 26,337	\$	\$ 32,427
				4,839,561
				93,047
				3,309,013
<u></u>	<u></u>	<u>26,337</u>	<u></u>	<u>8,274,048</u>
		27,645		43,644,191
		27,645		43,644,191
<u>\$</u>	<u>\$</u>	<u>\$ 53,982</u>	<u>\$</u>	<u>\$ 51,918,239</u>

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

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 13,982,469
Taxes, sales	5,789,362			
Fees and fines				6,876,038
Intergovernmental		1,263,078	353,800	377,839
Earnings on investments	31,907	10,441	17,905	43,862
Miscellaneous			17,991	544,007
<b>Total Revenues</b>	<b>5,821,269</b>	<b>1,273,519</b>	<b>389,696</b>	<b>21,824,215</b>
<b>Expenditures</b>				
Current:				
General administration	98,529			
Financial administration				
Administration of justice			12,117,470	
Construction and maintenance				18,820,714
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>		203,775	386,714	2,090,140
<b>Total Expenditures</b>	<b>98,529</b>	<b>203,775</b>	<b>12,504,184</b>	<b>20,910,854</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>5,722,740</b>	<b>1,069,744</b>	<b>(12,114,488)</b>	<b>913,361</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	5,722,740	1,069,744	109,176	913,361
<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>\$ 13,970,174</b>	<b>\$ 4,168,378</b>	<b>\$ 504,336</b>	<b>\$ 8,385,671</b>

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 10,531,116	\$	\$	\$	\$	\$
461,343				337,120	59,000
1,150,000	62,587				47,625
24,294	2,117	13	148	3,659	2,075
58,662			44,763		60
<u>12,225,415</u>	<u>64,704</u>	<u>13</u>	<u>44,911</u>	<u>340,779</u>	<u>108,760</u>
7,513,211				330,198	
			51,289		178,006
958,286					
<u>8,471,497</u>			<u>51,289</u>	<u>330,198</u>	<u>178,006</u>
3,753,918	64,704	13	(6,378)	10,581	(69,246)
137,510					(17,186)
<u>137,510</u>					<u>(17,186)</u>
3,891,428	64,704	13	(6,378)	10,581	(86,432)
3,404,692	610,565	4,277	60,903	1,178,371	683,374
<u>\$ 7,296,120</u>	<u>\$ 675,269</u>	<u>\$ 4,290</u>	<u>\$ 54,525</u>	<u>\$ 1,188,952</u>	<u>\$ 596,942</u>

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

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			5,630	
Intergovernmental				
Earnings on investments		407	257	158
Miscellaneous		93,911		550
<b>Total Revenues</b>		<b>94,318</b>	<b>5,887</b>	<b>708</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education		80,947		
<b>Capital Outlay</b>		<b>22,000</b>		
<b>Total Expenditures</b>		<b>102,947</b>		
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>		<b>(8,629)</b>	<b>5,887</b>	<b>708</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)	(7,253)			
<b>Total Other Financing Sources (Uses)</b>	<b>(7,253)</b>			
Net change in fund balances	(7,253)	(8,629)	5,887	708
<b>Fund Balances, Beginning</b>	<b>7,253</b>	<b>125,349</b>	<b>79,382</b>	<b>49,819</b>
<b>Fund Balances, Ending</b>	<b>\$</b>	<b>\$ 116,720</b>	<b>\$ 85,269</b>	<b>\$ 50,527</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>
\$	\$	\$	\$	\$	\$
	14,502				740,636
	9,592			70,000	
		7	56	587	
28,415					
<u>28,415</u>	<u>24,094</u>	<u>7</u>	<u>56</u>	<u>70,587</u>	<u>740,636</u>
					869,712
6,066	48,280			63,918	1,466
		195			
<u>6,066</u>	<u>48,280</u>	<u>195</u>		<u>63,918</u>	<u>38,647</u>
					<u>909,825</u>
22,349	(24,186)	(188)	56	6,669	(169,189)
22,349	(24,186)	(188)	56	6,669	(169,189)
81,388	87,996	2,144	17,760	212,945	2,488,433
<u>\$ 103,737</u>	<u>\$ 63,810</u>	<u>\$ 1,956</u>	<u>\$ 17,816</u>	<u>\$ 219,614</u>	<u>\$ 2,319,244</u>



**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Twelve Months Ended September 30, 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				1,491
Intergovernmental			335,032	
Earnings on investments	4,485	3,018	6,334	
Miscellaneous		387,173	814,797	
<b>Total Revenues</b>	<b>4,485</b>	<b>390,191</b>	<b>1,156,163</b>	<b>1,491</b>
<b>Expenditures</b>				
Current:				
General administration		244,297		
Financial administration	2,620			
Administration of justice			115,766	
Construction and maintenance				
Health and welfare				
Public safety			786,896	
Libraries and education				
<b>Capital Outlay</b>			312,245	
<b>Total Expenditures</b>	<b>2,620</b>	<b>244,297</b>	<b>1,214,907</b>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,865</b>	<b>145,894</b>	<b>(58,744)</b>	<b>1,491</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	1,865	145,894	(58,744)	1,491
<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>\$ 1,973</b>	<b>\$ 1,047,433</b>	<b>\$ 1,770,117</b>	<b>\$ 13,074</b>

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	32,735	21,189	1,700,638		5,118
283		339			701
		484	20,372		1,534
<u>53,470</u>	<u>32,735</u>	<u>22,012</u>	<u>1,721,010</u>		<u>7,353</u>
1,200	22,095				2,047
1,845		159,573	1,721,010		
	10,640				5,306
<u>3,045</u>	<u>32,735</u>	<u>159,573</u>	<u>1,721,010</u>		<u>7,353</u>
50,425		(137,561)			
		119,180			
		<u>119,180</u>			
50,425		(18,381)			
60,365		134,458			
<u>\$ 110,790</u>	<u>\$</u>	<u>\$ 116,077</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				2,875,141
Intergovernmental	72,744	222,303	2,385,406	3,262,866
Earnings on investments	198			7,529
Miscellaneous	111			20,355
<b>Total Revenues</b>	<b>73,053</b>	<b>222,303</b>	<b>2,385,406</b>	<b>6,165,891</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice		212,943	2,385,406	5,944,845
Construction and maintenance				
Health and welfare				
Public safety	52,029			
Libraries and education				
<b>Capital Outlay</b>	<b>21,024</b>	<b>9,360</b>		<b>5,320</b>
<b>Total Expenditures</b>	<b>73,053</b>	<b>222,303</b>	<b>2,385,406</b>	<b>5,950,165</b>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>				<b>215,726</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				266,496
Transfers (out)				(284,673)
<b>Total Other Financing Sources (Uses)</b>				<b>(18,177)</b>
Net change in fund balances				197,549
<b>Fund Balances, Beginning</b>				<b>536,183</b>
<b>Fund Balances, Ending</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 733,732</b>

Capital Projects Funds				
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	2012 Mobility Bonds	TOTALS
\$	\$	\$		\$ 24,513,585
				5,789,362
				11,370,901
			1,069,574	12,495,313
1,034	299	366	4,903	167,382
				2,033,185
<u>1,034</u>	<u>299</u>	<u>366</u>	<u>1,074,477</u>	<u>56,369,728</u>
				1,212,538
				2,620
				21,251,700
13,322	23,949	109,317	6,212,916	32,693,429
				1,931,872
				1,018,971
				80,947
<u>262,465</u>	<u>106,200</u>	<u>2,542</u>	<u>1,322,790</u>	<u>5,757,454</u>
<u>275,787</u>	<u>130,149</u>	<u>111,859</u>	<u>7,535,706</u>	<u>63,949,531</u>
(274,753)	(129,850)	(111,493)	(6,461,229)	(7,579,803)
	134,482		34,428	12,915,760
<u>(137,511)</u>	<u>(116,518)</u>			<u>(563,141)</u>
<u>(137,511)</u>	<u>17,964</u>		<u>34,428</u>	<u>12,352,619</u>
(412,264)	(111,886)	(111,493)	(6,426,801)	4,772,816
412,264	111,886	139,138	6,426,801	38,871,375
<u>\$</u>	<u>\$</u>	<u>\$ 27,645</u>	<u>\$</u>	<u>\$ 43,644,191</u>

**FORT BEND COUNTY, TEXAS**

**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

**IN FUND BALANCES - BUDGET AND ACTUAL**

**ROAD AND BRIDGE - BUDGETARY BASIS**

*For the Twelve Months Ended September 30, 2015*

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 13,852,893	\$ 13,852,893	\$ 13,982,469	\$ 129,576	100.9%
Fees and fines	5,470,000	5,470,000	6,876,038	1,406,038	125.7%
Intergovernmental	200,000	200,000	377,839	177,839	188.9%
Earnings on investments	35,000	35,000	43,862	8,862	125.3%
Miscellaneous	360,000	360,000	489,723	129,723	136.0%
<b>Total Revenues</b>	<b>19,917,893</b>	<b>19,917,893</b>	<b>21,769,931</b>	<b>1,852,038</b>	<b>109.3%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	21,326,541	18,961,339	18,820,713	140,626	99.3%
<b>Capital Outlay</b>	<b>1,094,613</b>	<b>1,156,505</b>	<b>1,114,818</b>	<b>41,687</b>	<b>96.4%</b>
<b>Total Expenditures</b>	<b>22,421,154</b>	<b>20,117,844</b>	<b>19,935,531</b>	<b>182,313</b>	<b>99.1%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,503,261)	(199,951)	1,834,400	2,034,351	
<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>(199,951)</b>	<b>1,834,400</b>	<b>2,034,351</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(921,039)		
<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>\$ 7,272,359</b>	<b>\$ 8,385,671</b>	<b>\$ 2,034,351</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	\$ 21,769,931	\$	\$ 21,769,931
Expenditures	19,935,531	921,039	20,856,570
<b>Net Changes in Fund Balances</b>	<b>1,834,400</b>	<b>(921,039)</b>	<b>913,361</b>
<b>Fund balances, Beginning</b>			<b>7,472,310</b>
<b>Fund balances, Ending</b>			<b>\$ 8,385,671</b>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 10,514,639	\$ 10,514,639	\$ 10,531,116	\$ 16,477	100.2%
Fees and fines	50,000	50,000	461,343	411,343	922.7%
Earnings on investments	25,000	25,000	24,294	(706)	97.2%
Miscellaneous	70,000	70,000	58,662	(11,338)	83.8%
<b>Total Revenues</b>	<b>10,659,639</b>	<b>10,659,639</b>	<b>11,075,415</b>	<b>415,776</b>	<b>103.9%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	8,115,082	7,515,617	7,275,464	240,153	96.8%
<b>Capital Outlay</b>	<b>790,715</b>	<b>740,180</b>	<b>729,697</b>	<b>10,483</b>	<b>98.6%</b>
<b>Total Expenditures</b>	<b>8,905,797</b>	<b>8,255,797</b>	<b>8,005,161</b>	<b>250,636</b>	<b>97.0%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,753,842	2,403,842	3,070,254	666,412	
<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>2,403,842</b>	<b>3,070,254</b>	<b>666,412</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			821,174		
<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>\$ 5,808,534</b>	<b>\$ 7,296,120</b>	<b>\$ 666,412</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	\$ 11,075,415	\$ 1,150,000	\$ 12,225,415
Expenditures	8,005,161	466,336	8,471,497
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,070,254</b>	<b>683,664</b>	<b>3,753,918</b>
Transfers in		137,510	137,510
<b>Total Other Financing Sources (Uses)</b>		<b>137,510</b>	<b>137,510</b>
<b>Net Changes in Fund Balances</b>	<b>3,070,254</b>	<b>821,174</b>	<b>3,891,428</b>
<b>Fund balances, Beginning</b>			<b>3,404,692</b>
<b>Fund balances, Ending</b>			<b>\$ 7,296,120</b>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 32,112,490	\$ 32,112,490	\$ 32,376,090	\$ 263,600	100.8%
Earnings on investments	24,000	24,000	30,924	6,924	128.9%
<b>Total Revenues</b>	<u>32,136,490</u>	<u>32,136,490</u>	<u>32,407,015</u>	<u>270,525</u>	<u>100.8%</u>
<b>Expenditures</b>					
Current:					
Principal	17,125,000	17,125,000	16,750,000	375,000	97.8%
Interest and fiscal charges	15,434,873	15,434,873	14,391,964	1,042,909	93.2%
Debt issuance costs			903,237	(903,237)	
<b>Total Expenditures</b>	<u>32,559,873</u>	<u>32,559,873</u>	<u>32,045,201</u>	<u>514,672</u>	<u>98.4%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(423,383)</u>	<u>(423,383)</u>	<u>361,814</u>	<u>785,197</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>(423,383)</u>	<u>24,971</u>	<u>448,354</u>	
<b>Fund balances, Beginning</b>	<u>2,754,531</u>	<u>2,754,531</u>	<u>2,754,531</u>		
<b>Fund balances, Ending</b>	<u>\$ 2,331,148</u>	<u>\$ 2,331,148</u>	<u>\$ 2,779,502</u>	<u>\$ 448,354</u>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
*September 30, 2015*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 2,471,572	\$ 2,174,937	\$ 4,646,509
Due from other funds	93,307	16,981	110,288
Prepaid items		3,178	3,178
Other receivables	333,022	9,527	342,549
Total Current Assets	<u>2,897,901</u>	<u>2,204,623</u>	<u>5,102,524</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	<u>609,479</u>		<u>609,479</u>
Total Capital Assets	<u>609,479</u>		<u>609,479</u>
<b>Total Assets</b>	<u>3,507,380</u>	<u>2,204,623</u>	<u>5,712,003</u>
<b>Liabilities</b>			
Benefits payable	2,970,451	3,475,912	6,446,363
Retainage payable			
Due to other funds	<u>692,530</u>	<u>228,095</u>	<u>920,625</u>
<b>Total Liabilities</b>	<u>3,662,981</u>	<u>3,704,007</u>	<u>7,366,988</u>
<b>Net (Deficit)</b>			
Invested in capital assets, net of related debt	609,479		609,479
Unrestricted	<u>(765,080)</u>	<u>(1,499,384)</u>	<u>(2,264,464)</u>
<b>Total Net (Deficit)</b>	<u>\$ (155,601)</u>	<u>\$ (1,499,384)</u>	<u>\$ (1,654,985)</u>



**FORT BEND COUNTY, TEXAS****UNAUDITED OMBINING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION****INTERNAL SERVICE FUNDS***For the Twelve Months Ended September 30, 2015*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 35,376,589	\$ 5,320,328	\$ 40,696,917
<b>Total Operating Revenues</b>	<u>35,376,589</u>	<u>5,320,328</u>	<u>40,696,917</u>
<b>Operating Expenses</b>			
Current operations - general administration	1,583,200	1,088,852	2,672,052
Benefits provided	<u>34,888,587</u>	<u>2,884,017</u>	<u>37,772,604</u>
<b>Total Operating Expenses</b>	<u>36,471,787</u>	<u>3,972,869</u>	<u>40,444,656</u>
<b>Operating (Loss)</b>	(1,095,198)	1,347,459	252,261
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>25,381</u>	<u></u>	<u>25,381</u>
<b>Total Non-Operating Revenues</b>	<u>25,381</u>	<u></u>	<u>25,381</u>
Change in Net Position	(1,069,817)	1,347,459	277,642
<b>Net position (Deficit)-beginning</b>	<u>914,216</u>	<u>(2,846,843)</u>	<u>(1,932,627)</u>
<b>Net Position (Deficit)-ending</b>	<u>\$ (155,601)</u>	<u>\$ (1,499,384)</u>	<u>\$ (1,654,985)</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 36,377,418	\$ 5,363,797	\$ 41,741,215
Payment of benefits	(35,572,067)	(2,858,096)	(38,430,163)
Payment of general administration expenses	(1,583,200)	(1,088,852)	(2,672,052)
Net Cash Provided (Used) by Operating Activities	(777,849)	1,416,849	639,000
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	25,381		25,381
Net Cash Provided by Investing Activities	25,381		25,381
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	29,353		29,353
Net Cash Provided (Used) by Capital and Related Financing Activities	29,353		29,353
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(723,115)	1,416,849	693,734
<b>Cash and Cash Equivalents, Beginning of Year</b>	3,194,688	758,087	3,952,775
<b>Cash and Cash Equivalents, Ending of Year</b>	\$ 2,471,572	\$ 2,174,937	\$ 4,646,509
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (1,095,198)	\$ 1,347,459	\$ 252,261
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		(1,778)	(1,778)
(Increase) Decrease in accounts receivable	(198,711)	4,283	(194,428)
(Increase) Decrease in due from other funds	1,199,540	40,964	1,240,504
<b>Total adjustments</b>	317,349	69,390	386,739
<b>Net Cash Provided (Used) by Operating Activities</b>	\$ (777,849)	\$ 1,416,849	\$ 639,000



## 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 POSITION 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 position</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:</b>				
<b>Total primary government net position</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>Twelve Months Ended 9/30/2015</u>
\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 757,211,714
4,168,945	4,477,906	2,977,050	1,414,427	1,753,831	1,852,069
<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>(126,329,396)</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>\$ 632,734,387</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>\$ 632,734,387</u>

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN NET POSITION - 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	\$ 38,058,905	\$ 33,235,842	\$ 42,900,684
Financial administration	5,127,456	5,655,962	7,581,878	8,841,189
Administration of justice	31,024,483	31,881,523	65,681,467	73,811,398
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
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	Twelve Months Ended 9/30/2015
\$ 40,543,784	\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,850,040
8,059,389	9,441,048	8,344,714	8,849,251	9,809,215	9,944,485
76,268,255	84,507,797	88,819,892	94,210,925	96,510,853	97,317,579
46,946,163	45,632,055	46,468,925	50,078,091	57,430,317	80,574,657
28,566,454	30,104,991	30,677,345	34,630,163	34,976,018	36,773,758
1,123,951	1,177,426	1,118,341	1,067,104	1,152,222	1,150,926
55,269,509	55,315,591	54,954,201	55,866,404	58,412,120	63,567,901
2,263,280	2,917,574	2,578,555	2,069,935	3,379,366	4,133,419
13,468,700	14,800,838	15,708,114	16,156,200	17,170,818	17,638,589
15,494,994	14,887,908	15,037,346	15,536,759	14,836,824	14,108,075
<u>\$ 288,004,479</u>	<u>\$ 301,581,135</u>	<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>
\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,693,661
3,273,137	3,988,371	4,695,710	5,762,439	6,497,643	7,541,956
7,032,374	7,222,932	7,522,930	8,918,247	8,400,556	8,485,619
6,737,542	6,679,429	7,466,798	7,562,523	6,759,102	7,078,136
5,652,201	6,396,645	6,138,679	7,047,993	7,371,859	7,762,002
5,060,714	5,621,993	5,642,978	6,140,083	7,125,686	7,721,948
136,864	141,893	183,406	175,619	193,631	238,987
240,719	246,699	269,015	279,570	276,634	280,973
2,034,953	5,257,804	4,167,626	3,597,784	3,626,019	3,735,370
6,805,719	7,719,264	6,821,433	8,311,676	10,213,349	10,292,737
356,447	1,381,572	949,663	293,411	372,129	1,713,376
8,188,534	12,506,581	10,899,781	16,191,142	14,782,021	16,106,462
13,136			1,000	200	350
4,464,349	8,623,225	6,252,054	4,758,606	3,932,646	4,427,337
1,255,743	157,468	104,002	86,260	100,286	346,283
194,400	174,204	438,841	64,483	69,806	104,658
			2,052,920	3,500,000	
2,934		27,234			
30,355,407	25,214,312	23,872,205	28,068,322	32,683,107	32,920,374
			10,965	357,373	64,000
<u>\$ 88,828,287</u>	<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,514,229</u>



**FORT BEND COUNTY, TEXAS**  
**CHANGES IN NET POSITION - 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 Position</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 Position</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					Twelve Months Ended 9/30/2015
2010	2011	2012	2013	2014	
<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,545,201)</u>
<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>	<u><u>\$ (212,398,577)</u></u>	<u><u>\$ (212,994,248)</u></u>	<u><u>\$ (226,270,635)</u></u>	<u><u>\$ (257,545,201)</u></u>
\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926
		1,099,103	2,956,560	4,214,553	5,789,362
3,870,155	2,925,202	2,584,776	963,652	880,712	904,359
<u>4,237,069</u>	<u>5,954,640</u>	<u>6,745,855</u>	<u>5,537,404</u>	<u>4,373,699</u>	<u>7,087,682</u>
<u>206,995,400</u>	<u>205,700,181</u>	<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>	<u>278,523,329</u>
<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>	<u><u>\$ 216,916,288</u></u>	<u><u>\$ 232,307,606</u></u>	<u><u>\$ 278,523,329</u></u>
<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>
<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>	<u><u>\$ (2,755,146)</u></u>	<u><u>\$ 3,922,040</u></u>	<u><u>\$ 6,036,971</u></u>	<u><u>\$ 20,978,128</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
Nonspendable				
Restricted				
Committed				
Unassigned				
Interim Fund Balance				
<b>Total General Fund</b>	<u><u>\$36,839,696</u></u>	<u><u>\$ 35,701,557</u></u>	<u><u>\$ 38,745,342</u></u>	<u><u>\$ 34,563,707</u></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	
Nonspendable				
Restricted				
Unassigned				
Interim Fund Balance				
<b>Total All Other Governmental Funds</b>	<u><u>\$40,953,266</u></u>	<u><u>\$ 196,446,626</u></u>	<u><u>\$ 131,759,048</u></u>	<u><u>\$ 183,664,811</u></u>

Fiscal Year					
2010	2011	2012	2013	2014	Twelve Months Ended 9/30/2015
\$ 111,184 43,269,189	\$	\$	\$	\$	\$
	136,007	36,826	1,233,591	386,965	
		246,021	277,783	209,080	
	33,106,759	24,179,874	22,857,602	22,676,941	
	10,816,215	11,563,846	13,037,646	14,251,514	
					45,934,056
<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>
\$ 4,849,712 4,305 76,694,711  22,906,854	\$	\$	\$	\$	\$
	69,379	54,201	10,963	45,408	
	39,683,423	78,702,294	55,371,174	41,583,667	
	(4,419,144)		(1,663)	(3,169)	
					58,454,794
<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>

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

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

Fiscal Year					
2010	2011	2012	2013	2014	Twelve Months Ended 9/30/2015
\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112
		1,099,103	2,956,559	4,214,553	5,789,362
35,306,339	37,371,124	39,598,440	44,177,263	45,106,533	47,803,283
28,400,145	36,971,987	29,377,233	42,565,592	36,899,095	39,904,787
3,744,027	2,798,039	2,451,577	930,273	848,534	878,980
7,256,967	6,635,261	7,175,498	5,988,682	8,243,270	7,545,715
<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>	<u>304,760,708</u>	<u>318,304,292</u>	<u>344,366,239</u>
40,727,455	42,352,337	35,704,861	35,700,575	41,478,910	44,733,331
6,725,826	7,176,186	7,221,313	7,180,608	7,891,034	8,369,921
67,310,882	71,839,346	75,286,042	75,903,798	77,242,153	81,475,450
26,775,517	29,542,425	28,214,027	27,403,230	35,374,943	59,686,871
21,124,782	22,067,744	27,835,260	30,447,359	30,267,231	32,436,431
933,519	986,392	960,392	883,324	944,039	973,026
40,895,974	44,156,502	45,463,593	44,916,198	46,688,895	53,652,220
2,231,528	2,263,590	1,957,044	1,979,888	2,411,558	3,051,927
11,354,804	12,176,637	13,012,700	13,034,164	13,613,875	14,460,419
99,931,347	88,927,796	44,845,672	57,508,193	40,964,586	28,911,628
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	15,893,399	14,391,964
225,979	249,266	541,944	3,650	234,472	1,207,260
<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,575</u>	<u>327,336,916</u>	<u>329,255,095</u>	<u>360,100,448</u>
(68,742,711)	(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)
15,248,368	14,402,786	13,258,127	11,521,941	11,771,144	13,517,505
(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)
		58,220,000			145,590,000
20,780,000	9,675,000			18,900,000	22,059,154
2,170,147	784,853	7,326,639		2,202,026	
(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>(2,685,887)</u>	<u>40,972,653</u>
<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>	<u>\$ (22,576,208)</u>	<u>\$ (13,636,690)</u>	<u>\$ 25,238,444</u>
10.07%	10.78%	10.89%	12.00%	11.15%	9.40%