

MONTHLY FINANCIAL REPORT
For One Month Ended October 31, 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

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County Auditor

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April 26, 2016

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

Gentlemen:

The Monthly Unaudited Financial Report for the one month ending October 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,

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
October 31, 2015

	Primary Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 99,176,188	\$ 101,638,790
Investments		4,312,050
Receivables:		
Taxes, net	268,644,462	
Grants	8,781,586	
Fees and fines	25,703,230	
Other	4,140,135	3,937,345
Deferred charges - debt refunding	6,193,557	10,240,356
Deferred outflows - pension activities	17,000,841	
Due from component units	3,426,409	
Capital assets, not being depreciated	410,449,484	
Capital assets, net of accumulated depreciation	706,874,465	334,634,213
Total Assets	1,550,390,357	454,762,754
Liabilities		
Accounts payable and accrued expenses	20,322,001	
Retainage payable	630,873	1,373,714
Accrued interest payable	1,336,048	1,328,265
Unearned revenues	262,698,298	
Due to primary government		3,426,409
Due to other governments	856,619	
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
Total Liabilities	925,406,266	390,756,606
Net Position (Deficit)		
Interim Net Position	624,984,091	64,006,148
Total Net Position	\$ 624,984,091	\$ 64,006,148

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 3,273,106	\$ 542,840	\$	\$
Financial administration	588,892	1,369		
Administration of justice	5,310,840	463,496	3,023,681	
Construction and maintenance	2,363,386	16,602	62,644	
Health and welfare	1,598,763	467,042	272,792	
Cooperative services	52,434			
Public safety	3,307,988	662,300	202,043	
Park and recreation	214,379	11,075		
Libraries and education	974,033	16,889	3,309	
Capital outlay, interim financial activity	(2,618,467)			
Internal Service Fund, interim activity	(942,498)			
Interest on long-term debt	1,250			
Total Primary Government	\$ 14,124,106	\$ 2,181,613	\$ 3,564,469	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	397,533			
FB Grand Parkway Toll Road Operations	710,753			
FB Housing Finance Corp. *				
FBC Industrial Development Corporation				
Total Component Units	\$ 1,108,286	\$	\$	\$

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

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Units
Governmental Activities	
\$ (2,730,266)	\$
(587,523)	
(1,823,663)	
(2,284,140)	
(858,929)	
(52,434)	
(2,443,645)	
(203,304)	
(953,835)	
2,618,467	
942,498	
(1,250)	
(8,378,024)	
	(397,533)
	(710,753)
	(1,108,286)
141,679	
51,785	37,559
434,264	
627,728	37,559
(7,750,296)	(1,070,727)
632,734,387	65,076,875
\$ 624,984,091	\$ 64,006,148

FORT BEND COUNTY, TEXAS**UNAUDITED BALANCE SHEET****GOVERNMENTAL FUNDS***October 31, 2015*

	General Fund	Debt Service Fund	2015 Mobility Bonds	Non-major Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 31,021,429	\$ 2,796,535	\$ 15,577,179	\$ 45,198,328	\$ 94,593,471
Taxes receivable, net	205,982,859	32,675,053		29,986,551	268,644,463
Grants receivable	8,601,434			180,153	8,781,587
Fines and fees receivable	25,703,230				25,703,230
Other receivables	3,005,041			954,806	3,959,847
Due from other funds	6,300,242			69,413	6,369,655
Due from component units	3,426,409				3,426,409
Total Assets	\$ 284,040,644	\$ 35,471,588	\$ 15,577,179	\$ 76,389,251	\$ 411,478,662
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 13,875,638	\$	\$	\$	\$ 13,875,638
Retainage payable	52,872		545,574	32,427	630,873
Due to other funds			3,346,522	3,372,834	6,719,356
Due to other governments	763,573			93,047	856,620
Deferred revenue	233,162,217	32,675,053		29,345,658	295,182,928
Total Liabilities	247,854,300	32,675,053	3,892,096	32,843,966	317,265,415
Fund Balances:					
Fund Balance	36,186,344	2,796,535	11,685,083	43,545,285	94,213,247
Total Fund Balances	36,186,344	2,796,535	11,685,083	43,545,285	94,213,247
Total Liabilities and Fund Balances	\$ 284,040,644	\$ 35,471,588	\$ 15,577,179	\$ 76,389,251	\$ 411,478,662

FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the One Month Ended October 31, 2015*

	General Fund	Debt Service Fund	2015 Mobility Bonds	Non-major Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 108,994	\$ 17,534	\$	\$ 15,153	\$ 141,681
Fees and fines	2,001,924			179,692	2,181,616
Intergovernmental	870,935			2,685,016	3,555,951
Earnings on investments	35,297	749	4,354	11,020	51,420
Miscellaneous	351,333		0	91,448	442,781
Total Revenues	3,368,483	18,283	4,354	2,982,329	6,373,449
Expenditures					
Current:					
General administration	3,000,937			126,686	3,127,623
Financial administration	562,098				562,098
Administration of justice	3,642,118			1,253,609	4,895,727
Construction and maintenance	149,950		249,997	1,377,967	1,777,914
Health and welfare	1,365,513			59,506	1,425,019
Cooperative services	46,385				46,385
Public safety	3,018,916			21,479	3,040,395
Parks and recreation	140,181				140,181
Libraries and education	832,465			86	832,551
Capital Outlay	357,632		100,375	241,902	699,909
Debt Service:					
Interest and fiscal charges		1,250			1,250
Total Expenditures	13,116,195	1,250	350,372	3,081,235	16,549,052
Net Change in Fund Balances	(9,747,712)	17,033	(346,018)	(98,906)	(10,175,603)
Fund Balances, Beginning	45,934,056	2,779,502	12,031,101	43,644,191	104,388,850
Fund Balances, Ending	\$ 36,186,344	\$ 2,796,535	\$ 11,685,083	\$ 43,545,285	\$ 94,213,247

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITIOIN
PROPRIETARY FUNDS
October 31, 2015

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 4,582,717
Due from other funds	540,281
Other receivables	180,288
Total Current Assets	<u>5,303,286</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>606,598</u>
Total Capital Assets	<u>606,598</u>
Total Assets	<u>5,909,884</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,446,363
Due to other funds	190,580
Total Current Liabilities	<u>6,636,943</u>
Total Liabilities	<u>6,636,943</u>
Net Position (Deficit)	
Invested in capital assets, net of related debt	606,598
Unrestricted	<u>(1,333,657)</u>
Total Net Position (Deficit)	<u>\$ (727,059)</u>

FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION****PROPRIETARY FUNDS***For the One Month Ended October 31, 2015*

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 3,621,400
Total Operating Revenues	3,621,400
Operating Expenses	
Current operations - general administration	97,114
Capital Outlay - Interim	14,938
Benefits provided	2,581,788
Total Operating Expenses	2,693,840
Operating Income (Loss)	927,560
Non-Operating Revenues	
Earnings on investments	367
Total Non-Operating Revenues	367
Change in Net Position	927,927
Net Position (Deficit)-Beginning	(1,654,986)
Net Position (Deficit)-Ending	\$ (727,059)

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the One Month Ended October 31, 2015

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 2,611,863
Payment of benefits	(2,581,788)
Payment of general administration expenses	(97,114)
Net Cash Provided (Used) by Operating Activities	<u>(67,039)</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>367</u>
Net Cash Provided by Investing Activities	<u>367</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	<u>2,880</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>2,880</u>
Net Increase in Cash and Cash Equivalents	(63,792)
Cash and Cash Equivalents, Beginning of Year	<u>4,646,509</u>
Cash and Cash Equivalents, End of Period	<u><u>\$ 4,582,717</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 927,560
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	3,178
(Increase) Decrease in other receivables	162,261
(Increase) Decrease in due from other funds	(1,160,038)
Total adjustments	<u>(994,599)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (67,039)</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 33,657,347
Miscellaneous receivables	<u>3,426</u>
Total Assets	<u><u>\$ 33,660,773</u></u>
Liabilities	
Due to other governments	<u>\$ 33,660,773</u>
Total Liabilities	<u><u>\$ 33,660,773</u></u>



FORT BEND COUNTY, TEXAS**UNAUDITED STATEMENT OF NET POSITION (DEFICIT)****COMPONENT UNITS***October 31, 2015*

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,756	\$ 81,260,363	\$ 20,144,594		\$ 226,077	\$101,638,790
Investments		2,009,839	2,302,211			4,312,050
Deferred charges - debt refunding		10,240,356				10,240,356
Miscellaneous receivables		2,329,347	1,607,998			3,937,345
Capital assets, net		197,217,775	137,416,438			334,634,213
Total Assets	<u>7,756</u>	<u>293,057,680</u>	<u>161,471,241</u>		<u>226,077</u>	<u>454,762,754</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		561,975	811,739			1,373,714
Due to primary government		1,484,847	1,941,562			3,426,409
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
Total Liabilities		<u>215,223,641</u>	<u>175,532,965</u>			<u>390,756,606</u>
Net Position (Deficit)						
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	7,756	51,317,010	12,382,193		226,077	63,933,036
Total Net Position (Deficit)	<u>\$ 7,756</u>	<u>\$ 77,834,039</u>	<u>\$ (14,061,724)</u>	<u>\$</u>	<u>\$ 226,077</u>	<u>\$ 64,006,148</u>

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the One Month Ended October 31, 2015

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	397,533		
Principal retirement			
Interest on long-term debt			
Total Fort Bend Toll Road Authority	397,533		
Grand Parkway Toll Road Operations			
Toll road operations	710,753		
Interest on long-term debt			
Total Grand Parkway Toll Road Operations	710,753		
Fort Bend Housing Finance Corporation *			
General administration	22,718	76,759	
Total Fort Bend Housing Finance Corporation	22,718	76,759	
Fort Bend County Industrial Development Corporation			
General administration			
Total Fort Bend County Industrial Development Corporation			
Total Component Units	\$ 1,131,004	\$ 76,759	\$

General Revenues:

Unrestricted earnings on investments
Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)
Net Position (Deficit), Beginning
Net Position (Deficit) Ending

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation *	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	(397,533)				(397,533)
	(397,533)				(397,533)
		(710,753)			(710,753)
		(710,753)			(710,753)
	(397,533)	(710,753)			(1,108,286)
2	32,423	5,076		58	37,559
2	32,423	5,076		58	37,559
2	(365,110)	(705,677)		58	(1,070,727)
7,754	78,199,149	(13,356,047)		226,019	65,076,875
\$ 7,756	\$ 77,834,039	\$ (14,061,724)	\$	\$ 226,077	\$ 64,006,148



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 One Month Ended October 31, 2015*

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 206,218,766	\$ 206,218,766	\$ 108,994	\$(206,109,772)	0.1%
Fees and fines	28,548,350	28,548,350	1,366,337	(27,182,013)	4.8%
Intergovernmental	6,321,616	6,321,616	459,303	(5,862,313)	7.3%
Earnings on investments	552,000	552,000	35,297	(516,703)	6.4%
Miscellaneous	2,898,350	2,898,350	341,266	(2,557,084)	11.8%
Total Revenues	<u>244,539,082</u>	<u>244,539,082</u>	<u>2,311,196</u>	<u>(242,227,886)</u>	<u>0.9%</u>
Expenditures					
Current:					
General administration	48,449,541	48,374,851	2,997,227	45,377,624	6.2%
Financial administration	9,129,528	9,138,688	562,098	8,576,590	6.2%
Administration of justice	64,269,673	64,269,673	3,552,637	60,717,036	5.5%
Construction and maintenance	3,131,584	3,131,584	149,950	2,981,635	4.8%
Health and welfare	23,898,723	23,898,723	1,068,245	22,830,478	4.5%
Cooperative services	1,064,250	1,064,250	46,333	1,017,917	4.4%
Public safety	44,093,122	44,039,802	2,436,940	41,602,862	5.5%
Parks and recreation	3,119,081	3,119,081	140,181	2,978,900	4.5%
Libraries and education	15,319,614	15,319,614	830,915	14,488,699	5.4%
Capital Outlay	<u>12,020,908</u>	<u>4,307,085</u>		<u>4,307,085</u>	<u>0.0%</u>
Total Expenditures	<u>224,496,024</u>	<u>216,663,351</u>	<u>11,784,526</u>	<u>204,878,825</u>	<u>5.4%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,043,058</u>	<u>27,875,731</u>	<u>(9,473,330)</u>	<u>(37,349,061)</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(14,831,864)</u>	<u>(14,831,864)</u>		<u>14,831,864</u>	
Total Other Financing Sources (Uses)	<u>(14,831,864)</u>	<u>(14,831,864)</u>		<u>14,831,864</u>	
Net change in fund balances- budgetary basis	5,211,194	13,043,867	(9,473,330)	(22,517,197)	
Net adjustment to reflect operations in accordance with GAAP (a)			(274,382)		
Fund Balances, Beginning	<u>45,934,056</u>	<u>45,934,056</u>	<u>45,934,056</u>		
Fund Balances, Ending	<u>\$ 51,145,250</u>	<u>\$ 58,977,923</u>	<u>\$ 36,186,345</u>	<u>\$ (22,517,197)</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.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 2,311,196	\$ 1,057,286	\$ 3,368,482
Expenditures	<u>11,784,526</u>	<u>1,331,667</u>	<u>13,116,193</u>
Net Changes in Fund Balances	(9,473,330)	(274,382)	(9,747,711)
Fund Balances, Beginning			<u>45,934,056</u>
Fund Balances, Ending			<u><u>\$ 36,186,345</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

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

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.

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.

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
October 31, 2015

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 13,301,773	\$ 3,832,534	\$ 503,167	\$ 7,942,385
Taxes receivable, net	640,894			17,910,268
Grants receivable			16,210	150,612
Other receivables		336,820	5,668	506,881
Due from other funds			56,550	12,863
Total Assets	\$ 13,942,667	\$ 4,169,354	\$ 581,595	\$ 26,523,009
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 12,588
Due to other funds			813,341	1,189,448
Due to other governments				
Deferred revenues				17,910,268
Total Liabilities			813,341	19,112,304
Fund Balances:				
Fund Balance	13,942,667	4,169,354	(231,746)	7,410,705
Total Fund Balances	13,942,667	4,169,354	(231,746)	7,410,705
Total Liabilities and Fund Balances	\$ 13,942,667	\$ 4,169,354	\$ 581,595	\$ 26,523,009

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>
\$ 7,308,411 11,435,389 6,013	\$ 738,079	\$ 4,291	\$ 54,540	\$ 1,183,335	\$ 615,540
				27,144	
<u>\$ 18,749,813</u>	<u>\$ 738,079</u>	<u>\$ 4,291</u>	<u>\$ 54,540</u>	<u>\$ 1,210,479</u>	<u>\$ 615,540</u>
\$ 19,839 544,920	\$	\$	\$	\$ 13,641	\$ 21,334
11,435,389					1
<u>12,000,148</u>				<u>13,641</u>	<u>21,335</u>
6,749,665	738,079	4,291	54,540	1,196,838	594,205
<u>6,749,665</u>	<u>738,079</u>	<u>4,291</u>	<u>54,540</u>	<u>1,196,838</u>	<u>594,205</u>
<u>\$ 18,749,813</u>	<u>\$ 738,079</u>	<u>\$ 4,291</u>	<u>\$ 54,540</u>	<u>\$ 1,210,479</u>	<u>\$ 615,540</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 120,528	\$ 85,292	\$ 50,595	\$ 106,361
Taxes receivable, net				
Grants receivable				
Other receivables		510		
Due from other funds				
Total Assets	<u>\$ 120,528</u>	<u>\$ 85,802</u>	<u>\$ 50,595</u>	<u>\$ 106,361</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	555			296
Due to other governments				
Deferred revenues				
Total Liabilities	<u>555</u>			<u>296</u>
Fund Balances:				
Fund Balance	<u>119,973</u>	<u>85,802</u>	<u>50,595</u>	<u>106,065</u>
Total Fund Balances	<u>119,973</u>	<u>85,802</u>	<u>50,595</u>	<u>106,065</u>
Total Liabilities and Fund Balances	<u>\$ 120,528</u>	<u>\$ 85,802</u>	<u>\$ 50,595</u>	<u>\$ 106,361</u>

Special Revenue Funds					
District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 66,500	\$ 1,957	\$ 17,821	\$ 217,214	\$ 2,524,605	\$ 1,973
19				76,606	
<u>\$ 66,519</u>	<u>\$ 1,957</u>	<u>\$ 17,821</u>	<u>\$ 217,214</u>	<u>\$ 2,601,211</u>	<u>\$ 1,973</u>
\$ 1,981	\$	\$	\$ 1,746	\$ 222,620	\$
<u>1,981</u>			<u>1,746</u>	<u>222,620</u>	
64,538	1,957	17,821	215,468	2,378,591	1,973
<u>64,538</u>	<u>1,957</u>	<u>17,821</u>	<u>215,468</u>	<u>2,378,591</u>	<u>1,973</u>
<u>\$ 66,519</u>	<u>\$ 1,957</u>	<u>\$ 17,821</u>	<u>\$ 217,214</u>	<u>\$ 2,601,211</u>	<u>\$ 1,973</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 969,994	\$ 1,840,567	\$ 13,074	\$ 107,077
Taxes receivable, net				
Grants receivable				
Other receivables			23	
Due from other funds				
Total Assets	<u>\$ 969,994</u>	<u>\$ 1,840,567</u>	<u>\$ 13,097</u>	<u>\$ 107,077</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	877	14,854		
Due to other governments				
Deferred revenues				
Total Liabilities	<u>877</u>	<u>14,854</u>	<u></u>	<u></u>
Fund Balances:				
Fund Balance	<u>969,117</u>	<u>1,825,713</u>	<u>13,097</u>	<u>107,077</u>
Total Fund Balances	<u>969,117</u>	<u>1,825,713</u>	<u>13,097</u>	<u>107,077</u>
Total Liabilities and Fund Balances	<u>\$ 969,994</u>	<u>\$ 1,840,567</u>	<u>\$ 13,097</u>	<u>\$ 107,077</u>

Special Revenue Funds					
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	Local Law Enforcement Block Grants
\$ 434,309	\$ 106,054	\$ 96,383	\$ 5,451	\$ 228,713	\$ 63,824
	7,318			1,135	
<u>\$ 434,309</u>	<u>\$ 113,372</u>	<u>\$ 96,383</u>	<u>\$ 5,451</u>	<u>\$ 229,848</u>	<u>\$ 63,824</u>
\$	\$	\$	\$	\$	\$
	2,410	120,462			
<u></u>	<u>2,410</u>	<u>120,462</u>	<u></u>	<u></u>	<u></u>
434,309	110,962	(24,079)	5,451	229,848	63,824
<u>434,309</u>	<u>110,962</u>	<u>(24,079)</u>	<u>5,451</u>	<u>229,848</u>	<u>63,824</u>
<u>\$ 434,309</u>	<u>\$ 113,372</u>	<u>\$ 96,383</u>	<u>\$ 5,451</u>	<u>\$ 229,848</u>	<u>\$ 63,824</u>

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

	Special Revenue Funds			Capital Projects Funds
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds	Justice Center Project Fund
Assets				
Cash and cash equivalents	\$ 179,846	\$ 199,700	\$ 2,246,500	\$ 29,935
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	<u>\$ 179,846</u>	<u>\$ 199,700</u>	<u>\$ 2,246,500</u>	<u>\$ 29,935</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	7,848	133,281	278,490	4,730
Due to other governments			93,047	
Deferred revenues				
Total Liabilities	<u>7,848</u>	<u>133,281</u>	<u>371,537</u>	<u>4,730</u>
Fund Balances:				
Fund Balance	<u>171,998</u>	<u>66,419</u>	<u>1,874,963</u>	<u>25,205</u>
Total Fund Balances	<u>171,998</u>	<u>66,419</u>	<u>1,874,963</u>	<u>25,205</u>
Total Liabilities and Fund Balances	<u>\$ 179,846</u>	<u>\$ 199,700</u>	<u>\$ 2,246,500</u>	<u>\$ 29,935</u>

TOTALS

\$	45,198,328
	29,986,551
	180,153
	954,806
	69,413
\$	76,389,251

\$	32,427
	3,372,834
	93,047
	29,345,658
	32,843,966

	43,545,285
	43,545,285

\$	76,389,251
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FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the One Month Ended October 31, 2015

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 9,402
Fees and fines				74,162
Intergovernmental			21,601	
Earnings on investments	3,352	976	374	2,097
Miscellaneous			5,863	2,597
Total Revenues	3,352	976	27,838	88,258
Expenditures				
Current:				
General administration	30,859			
Administration of justice			763,920	
Construction and maintenance				871,833
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				191,391
Total Expenditures	30,859		763,920	1,063,224
Net change in fund balances	(27,507)	976	(736,082)	(974,966)
Fund Balances, Beginning	13,970,174	4,168,378	504,336	8,385,671
Fund Balances, Ending	\$ 13,942,667	\$ 4,169,354	\$ (231,746)	\$ 7,410,705

Special Revenue Funds					
Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 5,751	\$	\$	\$	\$	\$
				27,144	380
1,989	62,635 175	1	15	301	162
<u>7,740</u>	<u>62,810</u>	<u>1</u>	<u>15</u>	<u>27,445</u>	<u>542</u>
503,684				19,559	
					3,279
<u>50,511</u>					
<u>554,195</u>				<u>19,559</u>	<u>3,279</u>
(546,455)	62,810	1	15	7,886	(2,737)
<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>\$ 6,749,665</u>	<u>\$ 738,079</u>	<u>\$ 4,291</u>	<u>\$ 54,540</u>	<u>\$ 1,196,838</u>	<u>\$ 594,205</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines		511		
Intergovernmental				
Earnings on investments	30	22	13	
Miscellaneous	3,309		55	2,328
Total Revenues	3,339	533	68	2,328
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	86			
Capital Outlay				
Total Expenditures	86			
Net change in fund balances	3,253	533	68	2,328
Fund Balances, Beginning	116,720	85,269	50,527	103,737
Fund Balances, Ending	\$ 119,973	\$ 85,802	\$ 50,595	\$ 106,065

Special Revenue Funds					
District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 866	\$	\$	\$	\$ 76,606	\$
	1	5	56		
<u>866</u>	<u>1</u>	<u>5</u>	<u>56</u>	<u>76,606</u>	
138			4,202	17,259	
<u>138</u>			<u>4,202</u>	<u>17,259</u>	
728	1	5	(4,146)	59,347	
63,810	1,956	17,816	219,614	2,319,244	1,973
<u>\$ 64,538</u>	<u>\$ 1,957</u>	<u>\$ 17,821</u>	<u>\$ 215,468</u>	<u>\$ 2,378,591</u>	<u>\$ 1,973</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines			23	
Intergovernmental				
Earnings on investments	252	448		27
Miscellaneous		71,894		
Total Revenues	<u>252</u>	<u>72,342</u>	<u>23</u>	<u>27</u>
Expenditures				
Current:				
General administration	78,568			
Administration of justice		3,524		
Construction and maintenance				
Health and welfare				
Public safety		13,222		3,740
Libraries and education				
Capital Outlay				
Total Expenditures	<u>78,568</u>	<u>16,746</u>		<u>3,740</u>
Net change in fund balances	(78,316)	55,596	23	(3,713)
Fund Balances, Beginning	<u>1,047,433</u>	<u>1,770,117</u>	<u>13,074</u>	<u>110,790</u>
Fund Balances, Ending	<u>\$ 969,117</u>	<u>\$ 1,825,713</u>	<u>\$ 13,097</u>	<u>\$ 107,077</u>

Special Revenue Funds					
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	Local Law Enforcement Block Grants
\$	\$	\$	\$	\$	\$
434,309		30,284		229,790	65,051
	28		49	58	11
			5,402		
434,309	28	30,284	5,451	229,848	65,062
	5,143	54,363			1,238
	5,143	54,363			1,238
434,309	(5,115)	(24,079)	5,451	229,848	63,824
	116,077				
\$ 434,309	\$ 110,962	\$ (24,079)	\$ 5,451	\$ 229,848	\$ 63,824

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

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>
	<u>Juvenile Justice Alternative Education</u>	<u>Juvenile Probation - State Funds</u>	<u>Adult Probation - State Funds</u>	<u>Justice Center Project Fund</u>
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines				
Intergovernmental	182,198	213,900	1,445,248	
Earnings on investments			568	10
Miscellaneous				
Total Revenues	<u>182,198</u>	<u>213,900</u>	<u>1,445,816</u>	<u>10</u>
Expenditures				
Current:				
General administration				
Administration of justice	10,200	147,481	304,585	
Construction and maintenance				2,450
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>10,200</u>	<u>147,481</u>	<u>304,585</u>	<u>2,450</u>
Net change in fund balances	171,998	66,419	1,141,231	(2,440)
Fund Balances, Beginning			733,732	27,645
Fund Balances, Ending	<u>\$ 171,998</u>	<u>\$ 66,419</u>	<u>\$ 1,874,963</u>	<u>\$ 25,205</u>

TOTALS	
\$	15,153
	179,692
	2,685,016
	11,020
	91,448
	<u>2,982,329</u>

	126,686
	1,253,609
	1,377,967
	59,506
	21,479
	86
	241,902
	<u>3,081,235</u>

	(98,906)
	43,644,191
\$	<u><u>43,545,285</u></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 One Month Ended October 31, 2015

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 17,660,570	\$ 17,660,570	\$ 9,402	\$ (17,651,168)	0.1%
Fees and fines	6,075,000	6,075,000	74,162	(6,000,838)	1.2%
Intergovernmental	250,000	250,000		(250,000)	0.0%
Earnings on investments	35,000	35,000	2,097	(32,903)	6.0%
Miscellaneous	345,000	345,000	2,597	(342,403)	0.8%
Total Revenues	24,365,570	24,365,570	88,258	(24,277,312)	0.4%
Expenditures					
Current:					
Construction and maintenance	23,549,221	23,549,221	871,832	22,677,389	3.7%
Capital Outlay	926,480	926,480		926,480	0.0%
Total Expenditures	24,475,701	24,475,701	871,832	23,603,869	3.6%
Net change in fund balances- budgetary basis	(110,131)	(110,131)	(783,574)	(673,443)	
Net adjustment to reflect operations in accordance with GAAP (a)			(191,391)		
Fund balances, Beginning	8,385,671	8,385,671	8,385,671		
Fund balances, Ending	\$ 8,275,540	\$ 8,275,540	\$ 7,410,706	\$ (673,443)	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 88,258	\$	\$ 88,258
Expenditures	871,832	191,391	1,063,223
Net Changes in Fund Balances	(783,574)	(191,391)	(974,965)
Fund balances, Beginning			8,385,671
Fund balances, Ending			\$ 7,410,706

FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the One Month Ended October 31, 2015

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 11,435,816	\$ 10,514,639	\$ 5,751	\$ (10,508,888)	0.1%
Fees and fines	25,000	50,000		(50,000)	0.0%
Earnings on investments	20,000	25,000	1,989	(23,011)	8.0%
Miscellaneous	65,000	70,000		(70,000)	0.0%
Total Revenues	11,545,816	10,659,639	7,740	(10,651,899)	0.1%
Expenditures					
Current:					
Construction and maintenance	8,509,401	7,515,617	503,683	7,011,934	6.7%
Capital Outlay	952,600	740,180	10,665	729,515	1.4%
Total Expenditures	9,462,001	8,255,797	514,348	7,741,449	6.2%
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,083,815	2,403,842	(506,608)	(2,910,450)	
Other Financing Sources (Uses)					
Transfers out	(1,151,391)				
Total Other Financing Sources (Uses)	(1,151,391)				
Net change in fund balances- budgetary basis	932,424	2,403,842	(506,608)	(2,910,450)	
Net adjustment to reflect operations in accordance with GAAP (a)			(39,846)		
Fund balances, Beginning	7,296,120	7,296,120	7,296,120		
Fund balances, Ending	\$ 8,228,544	\$ 9,699,962	\$ 6,749,666	\$ (2,910,450)	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 7,740	\$	\$ 7,740
Expenditures	514,348	39,846	554,194
Net Changes in Fund Balances	(506,608)	(39,846)	(546,454)
Fund balances, Beginning			7,296,120
Fund balances, Ending			\$ 6,749,666

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the One Month Ended October 31, 2015

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 33,233,568	\$ 33,233,568	\$ 17,533	\$ (33,216,035)	0.1%
Earnings on investments	30,000	30,000	749	(29,251)	2.5%
Total Revenues	<u>33,263,568</u>	<u>33,263,568</u>	<u>18,282</u>	<u>(33,245,286)</u>	<u>0.1%</u>
Expenditures					
Current:					
Principal	18,855,000	18,855,000		18,855,000	0.0%
Interest and fiscal charges	15,582,964	15,582,964	1,250	15,581,714	0.0%
Total Expenditures	<u>34,437,964</u>	<u>34,437,964</u>	<u>1,250</u>	<u>34,436,714</u>	<u>0.0%</u>
Net change in fund balances- budgetary basis	(1,174,396)	(1,174,396)	17,032	1,191,428	
Fund balances, Beginning	<u>2,779,502</u>	<u>2,779,502</u>	<u>2,779,502</u>		
Fund balances, Ending	<u>\$ 1,605,106</u>	<u>\$ 1,605,106</u>	<u>\$ 2,796,534</u>	<u>\$ 1,191,428</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
October 31, 2015

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,344,441	\$ 2,238,276	\$ 4,582,717
Due from other funds	470,010	70,271	540,281
Other receivables	180,288		180,288
Total Current Assets	<u>2,994,739</u>	<u>2,308,547</u>	<u>5,303,286</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	606,598		606,598
Total Capital Assets	<u>606,598</u>	<u></u>	<u>606,598</u>
Total Assets	<u>3,601,337</u>	<u>2,308,547</u>	<u>5,909,884</u>
Liabilities			
Benefits payable	2,970,451	3,475,912	6,446,363
Due to other funds	152,902	37,678	190,580
Total Liabilities	<u>3,123,353</u>	<u>3,513,590</u>	<u>6,636,943</u>
Net (Deficit)			
Invested in capital assets, net of related debt	606,598		606,598
Unrestricted	(128,614)	(1,205,043)	(1,333,657)
Total Net (Deficit)	<u>\$ 477,984</u>	<u>\$ (1,205,043)</u>	<u>\$ (727,059)</u>

FORT BEND COUNTY, TEXAS
UNAUDITED OMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2015

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 3,198,767	\$ 422,633	\$ 3,621,400
Total Operating Revenues	<u>3,198,767</u>	<u>422,633</u>	<u>3,621,400</u>
Operating Expenses			
Current operations - general administration	4,181	92,933	97,114
Capital Outlay- Interim	14,938		14,938
Benefits provided	<u>2,546,429</u>	<u>35,359</u>	<u>2,581,788</u>
Total Operating Expenses	<u>2,565,548</u>	<u>128,292</u>	<u>2,693,840</u>
Operating (Loss)	633,219	294,341	927,560
Non-Operating Revenues			
Earnings on investments	<u>367</u>		<u>367</u>
Total Non-Operating Revenues	<u>367</u>		<u>367</u>
Change in Net Position	633,586	294,341	927,927
Net position (Deficit)-beginning	<u>(155,602)</u>	<u>(1,499,384)</u>	<u>(1,654,986)</u>
Net Position (Deficit)-ending	<u>\$ 477,984</u>	<u>\$ (1,205,043)</u>	<u>\$ (727,059)</u>

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2015

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 2,420,232	\$ 191,631	\$ 2,611,863
Payment of benefits	(2,546,429)	(35,359)	(2,581,788)
Payment of general administration expenses	(4,181)	(92,933)	(97,114)
Net Cash Provided (Used) by Operating Activities	<u>(130,378)</u>	<u>63,339</u>	<u>(67,039)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	367		367
Net Cash Provided by Investing Activities	<u>367</u>	<u></u>	<u>367</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	2,880		2,880
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>2,880</u>	<u></u>	<u>2,880</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(127,131)	63,339	(63,792)
Cash and Cash Equivalents, Beginning of Year	<u>2,471,572</u>	<u>2,174,937</u>	<u>4,646,509</u>
Cash and Cash Equivalents, Ending of Period	<u><u>\$ 2,344,441</u></u>	<u><u>\$ 2,238,276</u></u>	<u><u>\$ 4,582,717</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 633,219	\$ 294,341	\$ 927,560
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		3,178	3,178
(Increase) Decrease in accounts receivable	152,734	9,527	162,261
(Increase) Decrease in due from other funds	(916,331)	(243,707)	(1,160,038)
Total adjustments	<u>(763,597)</u>	<u>(231,002)</u>	<u>(994,599)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (130,378)</u></u>	<u><u>\$ 63,339</u></u>	<u><u>\$ (67,039)</u></u>



STATISTICAL SECTION

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

Contents	Pages
Financial Trends	50-59
<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			
	2007	2008	2009	2010
Governmental activities				
Invested in capital assets, net of related debt	\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,396,078
Restricted	2,712,985	4,034,606	5,363,740	4,168,945
Unrestricted	67,881,987	42,289,889	23,075,239	(2,719,935)
Interim Net Position				
Total governmental activities net position	<u><u>\$ 642,199,088</u></u>	<u><u>\$ 663,834,578</u></u>	<u><u>\$ 708,025,880</u></u>	<u><u>\$ 715,845,088</u></u>
Primary Government: Total primary government net position	<u><u>\$ 642,199,088</u></u>	<u><u>\$ 663,834,578</u></u>	<u><u>\$ 708,025,880</u></u>	<u><u>\$ 715,845,088</u></u>

Fiscal Year					One Month Ended 10/31/2015
2011	2012	2013	2014	2015	
\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409	\$ 757,211,714	\$
4,477,906	2,977,050	1,414,427	1,753,831	1,852,069	
(29,273,588)	(61,148,019)	(93,281,840)	(118,732,064)	(126,329,396)	
					624,984,091
<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>\$ 624,984,091</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>\$ 624,984,091</u>

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

	Fiscal Year			
	2007	2008	2009	2010
Expenses				
Governmental Activities:				
General administration	\$ 38,058,905	\$ 33,235,842	\$ 42,900,684	\$ 40,543,784
Financial administration	5,655,962	7,581,878	8,841,189	8,059,389
Administration of justice	31,881,523	65,681,467	73,811,398	76,268,255
Construction and maintenance	25,197,262	47,535,293	47,188,776	46,946,163
Health and welfare	19,465,407	21,592,759	25,623,533	28,566,454
Cooperative services	826,741	1,143,390	1,188,580	1,123,951
Public safety	49,422,796	50,016,288	61,126,911	55,269,509
Park and recreation	1,699,999	2,128,502	1,879,525	2,263,280
Libraries and education	10,474,327	12,325,097	12,956,363	13,468,700
Interest on long-term debt	9,190,051	10,621,067	12,338,352	15,494,994
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,004,479</u>
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 7,023,114
Financial administration	1,760,789	1,976,033	2,451,191	3,273,137
Administration of justice	11,948,143	6,692,111	6,828,228	7,032,374
Construction and maintenance	7,690,682	8,305,998	8,442,746	6,737,542
Health and welfare	5,240,602	4,036,821	5,057,246	5,652,201
Public safety	3,493,999	3,946,125	4,887,245	5,060,714
Park and recreation	86,733	189,273	187,724	136,864
Libraries and education	240,363	262,957	256,730	240,719
Operating grants and contributions:				
General administration	1,633,383	6,386,016	6,257,935	2,034,953
Administration of justice	4,944,665	5,995,866	7,242,476	6,805,719
Construction and maintenance	368,058	1,137,555	1,509,761	356,447
Health and welfare	5,042,570	4,663,836	4,982,855	8,188,534
Cooperative services	10,648	1,936		13,136
Public safety	4,895,654	5,754,025	13,784,334	4,464,349
Park and recreation	112,464	102,738	61,023	1,255,743
Libraries and education	88,948	141,938	97,403	194,400
Capital grants and contributions:				
Administration of justice				2,934
Construction and maintenance	101,241,210	33,540,586	62,012,765	30,355,407
Health and welfare			45,000	
Libraries and education			1,917,000	
Total governmental activities program revenues	<u>\$ 150,429,215</u>	<u>\$ 90,096,477</u>	<u>\$ 133,013,440</u>	<u>\$ 88,828,287</u>

Fiscal Year					One Month Ended 10/31/2015
2011	2012	2013	2014	2015	
\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 3,273,106
9,441,048	8,344,714	8,849,251	9,809,215	9,923,190	588,892
84,507,797	88,819,892	94,210,925	96,510,853	97,317,659	5,310,840
45,632,055	46,468,925	50,078,091	57,430,317	80,574,657	2,363,386
30,104,991	30,677,345	34,630,163	34,976,018	36,721,273	1,598,763
1,177,426	1,118,341	1,067,104	1,152,222	1,150,926	52,434
55,315,591	54,954,201	55,866,404	58,412,120	63,537,941	3,307,988
2,917,574	2,578,555	2,069,935	3,379,366	4,133,419	214,379
14,800,838	15,708,114	16,156,200	17,170,818	17,638,589	974,033
14,887,908	15,037,346	15,536,759	14,836,824	14,108,075	1,250
					(2,618,467)
					(942,498)
<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>	<u>\$ 14,124,106</u>
\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 542,840
3,988,371	4,695,710	5,762,439	6,497,643	7,541,956	1,369
7,222,932	7,522,930	8,918,247	8,400,556	8,485,619	463,496
6,679,429	7,466,798	7,562,523	6,759,102	7,078,136	16,602
6,396,645	6,138,679	7,047,993	7,371,859	7,762,002	467,042
5,621,993	5,642,978	6,140,083	7,125,686	7,721,948	662,300
141,893	183,406	175,619	193,631	188,437	11,075
246,699	269,015	279,570	276,634	280,973	16,889
5,257,804	4,167,626	3,597,784	3,626,019	3,849,997	
7,719,264	6,821,433	8,311,676	10,213,349	10,292,737	3,023,681
1,381,572	949,663	293,411	372,129	1,713,376	62,644
12,506,581	10,899,781	16,191,142	14,782,021	16,106,462	272,792
		1,000	200	350	
8,623,225	6,252,054	4,758,606	3,932,646	4,427,337	202,043
157,468	104,002	86,260	100,286	346,283	
174,204	438,841	64,483	69,806	104,658	3,309
		2,052,920	3,500,000		
	27,234				
25,214,312	23,872,205	28,068,322	32,683,107	32,920,374	
		10,965	357,373	64,000	
<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 107,504,594</u>	<u>\$ 114,585,695</u>	<u>\$ 117,463,679</u>	<u>\$ 5,746,082</u>

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

	Fiscal Year			
	2007	2008	2009	2010
Net (Expense)/Revenue				
Governmental Activities	\$ (41,443,758)	\$ (161,765,106)	\$ (154,841,871)	\$ (199,176,192)
Total primary government net (expense)/revenue	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176
Sales taxes				
Earnings on investments	12,009,284	8,082,178	3,664,184	3,870,155
Grants and contributions not restricted to specific programs				
Miscellaneous	875,137	3,486,452	3,901,588	4,237,069
Total governmental activities	<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>
Total primary government	<u>\$ 164,288,923</u>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>
Change in Net Position				
Governmental Activities	\$ 122,845,165	\$ 21,636,204	\$ 44,191,304	\$ 7,819,208
Total primary government	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>

Fiscal Year					
2011	2012	2013	2014	2015	One Month Ended 10/31/2015
\$ (203,194,545)	\$ (212,398,577)	\$ (212,994,248)	\$ (226,270,635)	\$ (257,595,750)	\$ (8,378,024)
<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (8,378,024)</u>
\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 141,679
	1,099,103	2,956,560	4,214,553	5,789,362	-
2,925,202	2,584,776	963,652	880,712	904,359	51,785
<u>5,954,640</u>	<u>6,745,855</u>	<u>5,537,404</u>	<u>4,373,699</u>	<u>7,138,231</u>	<u>434,264</u>
<u>205,700,181</u>	<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>	<u>278,573,878</u>	<u>627,728</u>
<u>\$ 205,700,181</u>	<u>\$ 209,643,431</u>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>	<u>\$ 278,573,878</u>	<u>\$ 627,728</u>
\$ 2,505,636	\$ (2,755,146)	\$ 3,922,040	\$ 6,036,971	\$ 20,978,128	\$ (7,750,296)
<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>\$ (7,750,296)</u>

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

	Fiscal Year			
	2007	2008	2009	2010
General Fund				
Reserved:				
Prepaid Items	\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184
Unreserved	35,375,155	38,547,536	34,463,474	43,269,189
Nonspendable				
Restricted				
Committed				
Unassigned				
Interim Fund Balance				
Total General Fund	<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712
Prepaid items		7,879	11,224	4,305
Capital projects	171,246,482	106,937,644	154,475,649	76,694,711
Unreserved, reported in:				
Special revenue funds	16,787,185	15,585,100	23,120,456	22,906,854
Capital project funds	4,381,036	4,857,926		
Nonspendable				
Restricted				
Unassigned				
Interim Fund Balance				
Total All Other Governmental Funds	<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>

Fiscal Year					One Month Ended 10/31/2015
2011	2012	2013	2014	2015	
\$	\$	\$	\$	\$	\$
136,007	36,826	1,233,591	386,965	359,792	
	246,021	277,783	209,080	217,488	
33,106,759	24,179,874	22,857,602	22,676,941	14,766,773	
10,816,215	11,563,846	13,037,646	14,251,514	30,590,003	
					36,186,344
<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>	<u>\$ 36,186,344</u>
\$	\$	\$	\$	\$	\$
69,379	54,201	10,963	45,408	44,468	
39,683,423	78,702,294	55,371,174	41,583,667	4,360,166	
(4,419,144)		(1,663)	(3,169)	(1,883)	
					58,026,903
<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 4,402,751</u>	<u>\$ 58,026,903</u>

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

	Fiscal Year			
	2007	2008	2009	2010
Revenues				
Taxes, property	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197
Taxes, sales				
Fees and fines	26,999,560	28,948,356	34,591,324	35,306,339
Intergovernmental	18,948,719	27,189,804	35,910,436	28,400,145
Earnings on investments	11,724,807	7,875,929	3,509,046	3,744,027
Miscellaneous	7,377,537	5,397,431	8,396,202	7,256,967
Total Revenues	216,346,901	243,359,126	272,965,912	273,936,675
Expenditures				
Current:				
General administration	26,680,249	36,060,406	38,259,862	40,727,455
Financial administration	5,666,739	6,330,272	7,162,814	6,725,826
Administration of justice	33,248,618	38,895,064	68,150,496	67,310,882
Construction and maintenance	27,314,125	28,584,504	30,896,400	26,775,517
Health and welfare	18,227,500	20,369,042	22,539,945	21,124,782
Cooperative services	934,276	975,720	1,049,985	933,519
Public safety	51,014,580	63,081,120	44,578,722	40,895,974
Parks and recreation	1,822,404	1,739,346	1,815,986	2,231,528
Libraries and education	10,694,749	10,422,032	11,398,561	11,354,804
Capital Outlay	30,205,800	78,040,663	102,627,536	99,931,347
Debt Service:				
Principal	7,125,000	8,220,000	8,305,000	8,100,000
Interest and fiscal charges	6,610,629	12,266,435	12,149,302	16,341,773
Debt Issuance costs			1,176,319	225,979
Total Expenditures	219,544,669	304,984,604	350,110,928	342,679,386
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(3,197,768)	(61,625,478)	(77,145,016)	(68,742,711)
Other Financing Sources (Uses)				
Transfers in	9,165,382	9,569,698	23,578,390	15,248,368
Transfers (out)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)
Bonds issued			119,910,000	
Refunding bonds issued			2,460,000	20,780,000
Premium on refunding bonds issued			5,241,474	
Issuance of debt	157,552,984		122,676	2,170,147
Payments to current refunding bond agent			(2,865,000)	(24,600,000)
Total Other Financing Sources (Uses)	157,552,984		124,869,150	(1,649,853)
Net Change in Fund Balances	\$ 154,355,216	\$ (61,625,478)	\$ 47,724,134	\$ (70,392,564)
Debt service as a percentage of noncapital expenditures	7.25%	9.03%	8.26%	10.07%

Fiscal Year					One Month Ended 10/31/2015
2011	2012	2013	2014	2015	
\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 141,681
	1,099,103	2,956,559	4,214,553	5,789,362	
37,371,124	39,598,440	44,177,263	45,106,533	47,803,283	2,181,616
36,971,987	29,377,233	42,565,592	36,899,095	39,904,787	3,555,951
2,798,039	2,451,577	930,273	848,534	878,980	51,420
6,635,261	7,175,498	5,988,682	8,243,270	7,545,715	442,781
281,183,309	279,758,358	304,760,708	318,304,292	344,366,239	6,373,449
42,352,337	35,704,861	35,700,575	41,478,910	44,698,720	3,127,623
7,176,186	7,221,313	7,180,608	7,891,034	8,369,921	562,098
71,839,346	75,286,042	75,903,798	77,242,153	81,411,531	4,895,727
29,542,425	28,214,027	27,403,230	35,374,943	59,785,401	1,777,913
22,067,744	27,835,260	30,447,359	30,267,231	32,436,431	1,425,019
986,392	960,392	883,324	944,039	973,026	46,385
44,156,502	45,463,593	44,916,198	46,688,895	53,652,220	3,040,395
2,263,590	1,957,044	1,979,888	2,411,558	3,051,927	140,181
12,176,637	13,012,700	13,034,164	13,613,875	14,460,419	832,551
88,927,796	44,845,672	57,508,193	40,964,586	28,911,628	699,909
12,590,000	13,300,000	15,630,000	16,250,000	16,750,000	
15,528,257	15,571,727	16,745,929	15,893,399	14,391,964	1,250
249,266	541,944	3,650	234,472	1,207,260	
349,856,478	309,914,575	327,336,916	329,255,095	360,100,448	16,549,051
(68,673,169)	(30,156,217)	(22,576,208)	(10,950,803)	(15,734,209)	(10,175,602)
14,402,786	13,258,127	11,521,941	11,771,144	13,517,505	
(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	
	58,220,000			37,365,000	
9,675,000			18,900,000	108,225,000	
				3,944,496	
784,853	7,326,639		2,202,026	18,114,658	
(10,230,000)			(21,065,913)	(126,676,501)	
229,853	65,546,639		(2,685,887)	40,972,653	
\$ (68,443,316)	\$ 35,390,422	\$ (22,576,208)	\$ (13,636,690)	\$ 25,238,444	\$ (10,175,602)
10.78%	10.89%	12.00%	11.15%	9.40%	0.01%