



COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

(281) 341-8608
Fax (281) 341-8609

November 1, 2016

Ms. Julie Gaston, Grants Officer
The Henderson-Wessendorff-Foundation
611 Morton Street
Richmond, Texas 77469

Dear Ms. Gaston:

Fort Bend County for Fort Bend County Social Services is pleased to submit a grant application in the amount of \$25,000 in collaboration with other nonprofit organizations for the purpose of continuing the Fort Bend County Collaborative Information System (FBCCIS) with collective data in a collection sharing system that will coordinate client information to improve efficiency and effectiveness of service delivery.

It is the intent to utilize funds from The Henderson-Wessendorff Foundation to financially support the cost of a FBCCIS Coordinator to fulfill duties that include data collection, data analysis, identify duplication of services, coordinate meetings among partners, and facilitate the implementation of countywide events. Fort Bend County will serve as the fiscal agent of the grant.

Anna M. Gonzales, Director of Fort Bend County Social Services, will serve as the point of contact for the Foundation to communicate with regarding the FBCCIS program. She can be contacted at 281-238-3506 and anna.gonzales@fortbendcountytexas.gov. You may contact Jenetha Jones, Grants Coordinator, Office of the County Judge at 281-341-8608 and jenetha.jones@fortbendcountytexas.gov to facilitate any grant requirements.

We are excited to continue with this project and the potential it has for County residents.

Sincerely,

Robert E. Hebert
County Judge

Anna M. Gonzales, MSW
Director, Fort Bend County Social Services

cc: M. des Vignes-Kendrick, MD, Director, Health and Human Services
Jenetha Jones, Grants Coordinator
Yvonne Mager, Program Auditor

2016-0065 Collaborative

HWF Grant Request - Previous Grantee

Fort Bend County

The Honorable Robert Hebert
301 Jackson Street
Richmond, TX 77469

O: (281) 341-8608
F: (281) 341-8609

Anna Gonzales

4520 Reading Rd.
Suite A-900
Rosenberg, TX 77471

anna.gonzales@fortbendcountytexas.gov
O: (281) 238-3506
F: (281) 238-3318

Application Form

The organization is seeking grant funds . . . *

The organization is seeking grant funds to continue the efforts of the FBC Collaborative Information System (FBCCIS) and maintain the salary of the FBCCIS Program Coordinator who is responsible for the day to day activities of the collaborative.

Amount requested from The Henderson-Wessendorff Foundation:*

\$25,000.00

REQUEST CODING*

Options listed below are used for internal classification purposes and do not represent the Foundation's areas of focus for grants. Please visit www.hw-foundation.com for the Foundation's grant guidelines.

Target Population

Choose the best option.

Economically Challenged

Program Area*

Choose the best option.

Human Services

Geographic Area*

Choose the best option.

Fort Bend County

Funding Type*

Choose the best option.

Operating Support

Age Group*

Choose the best option.

All Ages

REQUEST INFORMATION

Upload a one page cover letter on organization letterhead.*

This letter should be signed by the Executive Director and Board Chair, and include the following:

- Acknowledgment of the request and endorsement of it as a priority
- Specific amount of the request
- Overall plans for the coming year
- Name, title, phone numbers and email address of the Executive Director
- Name, title, phone numbers and email address of the Board Chair
- Name, title, phone numbers and email address for the person with whom the Foundation is to communicate about this request

Describe the issue/need to be addressed.*

The FBCCIS is a collaborative effort among non-profit organizations and county government to establish a data collection and sharing system for the purpose of maximizing services for the most vulnerable populations in Fort Bend County. The objective of the collaborative is to improve the efficiency and effectiveness of service delivery to county residents. Data sharing will allow collaborative partners to determine the time frame and frequency of services provided to those in need and a means for evaluating the level of need in the County. The collaborative will specify eligibility requirements of the partners providing assistance, eliminate repetitive research and the frustration of unsuccessful referrals. The collaboration has laid a foundation for a network of non-profit organizations to coordinate and provide services to specialized target populations to include the elderly, homeless, veterans, victims of crime, pregnant teens, individuals with mental illness, individuals recently released from jail or prison, children and families. This coordination will eliminate confusion for families seeking services, avoid duplication of services, and provide a streamlined process for individuals, churches, businesses and others wishing to donate supplies, volunteer efforts, and assist the county's most vulnerable populations. The coordinated network of specialized service providers will facilitate the delivery of services in an efficient and effective manner. FBCCIS will address the utilization and coordination of social services provision to residents in need within Fort Bend County. The collaborative will formalize and enhance existing referral networks, providing better background information, and tracking services provision to families seeking assistance from various collaborative partners.

Is this a new, existing or expansion of an existing project or program?*

existing

If existing, provide a brief history of the program.

FBCCIS was established by five local non-profit organizations and two county departments in the Spring of 2015. The Mission of the collaborative is to implement a collaborative data collection and sharing system that will coordinate client information, to improve the efficiency and effectiveness of service delivery over time. In the past eighteen months the collaborative has worked to create a shared data collection system using CaseWorthy Software. The system recently went live on September 9, 2016, resulting in the interfacing of 2,458 clients into the "live" production.

Are there other organizations in the area addressing the same issue/need?*

If so, indicate how the organization or proposal differs in scope or approach.

There are no other known organizations collaborating, collecting and sharing data with one another. Our goal is to obtain seven additional partners with many of the known organizations who are frequented by some of Fort Bend County's most vulnerable population.

Anticipated time frame for use of grant funds:*

October 1, 2016 through September 30, 2017

Total project, program or operating cost:*

\$79,147.70

Upload a detailed budget for the project, program, or organization.*

Amount of funds received to date in support of the project, program or operations:*

\$54,147.70

List funding requests which remain outstanding:*

There are no remaining requests at this time.

Provide a description of the work plan for use of grant funds to accomplish the grant's purpose.*

Fort Bend County Social Services will be the lead agency and fiduciary agent of the grant.

October 2016 : Lead Agency will train all users on FBCCIS Privacy Policies and Procedures and Database usage.

October - December 2016 : Plan and implement the 3rd Annual "Santa Claus Is Coming to Fort Bend County".

May - August 2017: Plan and implement the 3rd Annual "Back to School Bash".

Ongoing beginning October 2016: Examine data entry to identify frequent users and vulnerable population, and refer when needed.

Ongoing from October 2016- Conduct Monthly reports on status of Interfacing and share outcomes with partners.

Ongoing from October 2016- Meet with collaborators twice a month for director meetings.

Ongoing from October 2016- FBCCIS Coordinator and designee will conduct random visits and monitor that Privacy Policies are in place and correct forms are being utilized to ensure Procedures are being upheld.

Ongoing from October 2016 - Review Analysis Data weekly for duplication of services and identify most vulnerable population.

Ongoing from October 2016 - Connecting 100-200 of the most vulnerable population with additional resources.

Ongoing from October 2016 - Meet with potential partners on a weekly basis.

Who will the organization collaborate with for this specific project, program or operations?*

Include entities, facilities, partnerships, etc.

- East Fort Bend Human Needs Ministries
- Fort Bend County EMS Community Paramedics
- Fort Bend County Social Services
- Fort Bend Seniors Meals on Wheels
- Katy Christian Ministries
- Rosenberg Richmond Helping Hands
- Second Mile Mission Center

It is the intent of the collaborative to add seven additional partners to the collaborative by September 2017.

What methods will be used to measure the progress of the project, program or operations?*

User feedback- by system users by conducting quarterly surveys using survey monkey.

Track client services – include initial services and any duplicated services during interfacing of clients monthly by FBCCIS program coordinator.

Effectiveness of referrals to meet client needs by following up with referrals to other organizations and from other organizations within 7 days of each referral. This will be tracked via e-mail and database entries.

Signed agreements for new partners will be filed upon entry into collaborative.

Outreach will be made to clinics, non-profits, churches, and other organizations, and efforts will be tracked by monthly report of responsibilities and activities with follow-up e-mails to potential partners.

What short and long-term outputs or outcomes will be achieved?*

Include how many constituents will be served.

Increase partnerships among churches, non-profits and businesses by 50% (7 additional partners will be added)

Identify duplication of efforts and target those clients utilizing a target case management services approach.

Track 100-200 clients using the interface and dashboard of Caseworthy to identify the most vulnerable populations in the county and assign client to a staff member to insure they are connected with additional resources.

What milestones are expected?*

1. Enroll seven new Partners into FBCCIS.
2. To be able to produce Quarterly reports on clients specifically shared among agencies.

Describe any potential challenges and opportunities related to this request.*

One major opportunity is to expand and enhance the serviceability of the Collaborative by adding community partners. This will broaden the range of services available to county residents. This project proposes several opportunities to strengthen collaboration among providers. In addition, data collection and analysis will assist in identifying gaps in services to this vulnerable population.

How will the project, program or operations be supported after the grant period?*

Include information about the organization's fundraising efforts and annual events.

FBCGIS continues to seek out other funding sources to keep this program operational. FBCGIS will seek funding from the Houston Endowment and The George Foundation.

ORGANIZATION AND BOARD INFORMATION

Mission Statement*

FBCGIS Mission is to implement a collaborative data collection and sharing system that will coordinate client information, to improve the efficiency of service delivery over time.

Describe upcoming leadership changes or changes which occurred during the past two years.*

All Executive Directors of the organizations that worked to initiate this project have played an integral role in the design, development and implementation of this program. While there has been a change in the program coordinator position, partners have ensured that all project tasks and plans were completed.

Upload a list of the organization's current board members.*

Include their company and community affiliations, number of years served and contact information.

INTERNAL REVENUE STATUS

Has the name of the organization changed in the past five years? If so, explain.*

Fort Bend County has not changed its name in the past five years.

Has the exempt status or purpose of the organization changed in the past five years? If so, explain.*

The status and purpose of the organization has not changed in the past five years.

FINANCIAL INFORMATION

Fiscal Year End Date*

09/30/2016

Total Revenues from the current year's operating budget:*

\$100,000.00

Total Expenses from the current year's operating budget:*

\$83,352.30

Total Revenues from the previous year's operating budget:*

\$100,000.00

Total Expenses from the previous year's operating budget:*

\$83,352.30

Breakdown of the current operating budget:

% spent on fundraising*

0

% spent on programs*

20%

% spent on administrative expenses*

80%

Breakdown of revenue from the current operating budget:*

Choose the top three for your organization.

Government Contracts

Private Foundations

Upload the organization's most recent, board approved, budget.*

Upload the organization's previous budget.*

Does the board have a reserve policy?*

If so, provide a description and the current reserved amount.

In order to maintain an excellent bond rating by the rating agencies, the County must maintain an adequate fund balance to account for emergencies. To this end, the County will budget a fund balance for the General Fund of at least fifteen percent (15%) of the total operating budget for the General Fund. Additionally, the overall total of all fund balances for all the County's funds will be no less than fifteen percent (15%) of the total County budget. Reserve Policy was verified by the Fort Bend County Auditors.

Does the organization have an endowment fund?*

If so, what is the current amount and what percentage is available annually for expenditure?

The county does not have an endowment.

Upload the most recent audited financial statements.*

If statements are not audited, an internally prepared statement of financial position and balance sheet marked unaudited is acceptable.

Does the organization file an IRS Form 990?*

If so, the Form 990 will be reviewed through online sources and you will be contacted if additional information is needed.

No

ADDITIONAL DOCUMENTATION

Upload additional documents important to this request. (optional)

Upload additional documents important to this request. (optional)

File Attachment Summary

Applicant File Uploads

No files were uploaded

Attachment A

Grant Letter



HEALTH & HUMAN SERVICES
SOCIAL SERVICES DEPARTMENT
FORT BEND COUNTY, TEXAS

ANNA M. GONZALES, MSW, CPS
DIRECTOR

November 1, 2016

Julie Gaston
Grants Officer
The Henderson-Wessendorff Foundation
611 Morton St.
Richmond, Texas 77469

Dear Ms. Gaston,

Fort Bend County Social Services is pleased to submit a grant application in the amount of \$25,000.00, in collaboration with other nonprofit organizations for the purpose of continuing the Fort Bend County Collaborative Information System with collective data collection sharing system that will coordinate client information, to improve efficiency and effectiveness of service delivery over time.

It is the intent to utilize funds from The Henderson-Wessendorff to financially support the cost of Fort Bend County Collaborative Information System Coordinator to fulfill duties which include, data collection, data analysis, identify duplication of services, coordinate meetings among partners, and facilitate the implementation of countywide events. Fort Bend County will serve as the fiscal agent of the grant.

Anna M. Gonzales, the Director of Fort Bend County Social Services. I am also acting as the person with whom the Foundation is to communicate with regarding the request for funds. I can be contacted at 281-238-3506 or anna.gonzales@fortbendcountytexas.gov. Fort Bend County Judge, Robert E. Hebert, presides over all county programs; his contact phone number is 281-341-8608, e-mail correspondence can be sent to ann.werlein@fortbendcountytexas.gov.

We are excited to continue with this project and the potential it has on County residents.

Sincerely,

Anna M. Gonzales, MSW, Director

cc: Mary desVignes-Kendrick, MD, Director of FB County HHS
Jenetha Jones, Grants Coordinator

Attachment B

Detailed Budget

FUNDING SOURCES SUMMARY

PROJECT TITLE: Fort Bend County Collaborative Information System

ORGANIZATION: Fort Bend County Social Services

CONTRACT PERIOD:

DESCRIPTION		FUND SOURCES		
		FUND REQUEST	Funds Secured	TOTAL
1.	Henderson-Wessendorff FY 2017	\$25,000.00		\$ 25,000.00
2.	Fort Bend County FY 2017		\$25,000.00	\$ 25,000.00
3.	The George Foundation		\$6,894.64	\$ 6,894.64
4.	Partner Contribution		\$12,500.00	\$ 12,500.00
6.	Remaining Balance from County and Henderson-Wessendorff		\$9,753.06	\$ 9,753.06
TOTAL BUDGET		\$25,000.00	\$54,147.70	\$79,147.70

All funds from Henderson- Wessendorff will go towards Personnel Costs.
 Fort Bend County has awarded \$25,000 for 2017 FY.
 The George Foundation has granted the 2016 remaining balance of \$6,894.64 to be carried over through April 2017
 5 partners have made \$2,500.00 Contribution towards program fees.
 Fort Bend County and Henderson-Wessendorff remaining balance from 2016 is \$9,753.06

**BUDGET PROPOSAL SUMMARY
EXPENDITURES DETAIL**

PROJECT TITLE:

Fort Bend County Collaborative Information System

ORGANIZATION:

Fort Bend County Social Services

CONTRACT PERIOD:

DESCRIPTION	FUND SOURCES	
	FUND REQUEST FY 2017	TOTAL
1. Personnel- Salary	\$42,289.68	\$42,289.68
2. Personnel- Fringe	\$21,456.79	\$21,456.79
3. Travel	\$4,344.23	\$4,344.23
4. Office Supplies	\$2,500.00	\$2,500.00
5. Information Technology	\$8,557.00	\$8,557.00
TOTAL BUDGET	\$79,147.70	\$79,147.70

Salary includes \$41989.68 base salary plus \$300 annual longevity pay.

Fringe Benefits include Insurance, WC/UE benefits, FICA and Pension/retirement.

Travel includes local, conference, plane, fees for trainings and conferences

Office Supplies include toners, paper, mailings

Information technology includes license fees, technical fees and maintenance fees.

**EXPENDITURES DETAIL
PERSONNEL EXPENSES DETAIL**

Detail for item #1 in Budget Proposal Summary

2. Personnel Expenses Detail					
YEAR 1					
1a. Personnel with benefits (full time employees)					
Position Description	Hourly Rate	Hours worked weekly		Annual Salary (all sources)	
		Funding Request	subtotal	Funding Request	Total
One Full Time Program Coordinator	\$20.11	40	40	\$41,989.68	\$41,989.68
Longevity Pay			40	\$300.00	\$300.00
Subtotal: (Salaries for personnel with benefits)				\$42,289.68	\$42,289.68
Fringe Benefits: (Based on number of employees listed above.)					
Description of Benefits	Rate	Prorate	Subtotal	Funding Requested	Total
FICA (Based on above annual salary)	7.65%	\$42,289.68	\$42,289.68	\$3,235.16	\$3,235.16
Workers Compensation	3.80%	4228968%	4228968.00%	\$1,807.01	\$1,807.01
Insurance	\$1.00	11561	\$11,561.00	\$11,561.00	\$11,561.00
Pension Retirement	11.95%	42289.68	4228968.00%	\$5,053.62	\$5,053.62
Subtotal of fringe benefits				\$63,746.47	\$63,746.47

Supplemental Information:
 Majority of Funding for program is for Program Coordinator to coordinate data collection, data analysis, identify duplication of services, coordinate meetings among partners, and facilitate the implementation of countywide events.

**EXPENDITURES DETAIL
OFFICE SUPPLY EXPENSES DETAILS**

Detail for item #3 in Budget Proposal Summary

3. Office Supply Expenses Detail		
Office Supply	Funding Requested	Total
Office Supplies	\$2,500.00	\$2,500.00
Total Office Supply Expenses	\$2,500.00	\$2,500.00

Supplemental information:
Office supply include pens, pencils, paper, tape, letterhead, business cards, envelopes, staples, tape dispenser, notepads, stapler, post pads, ink toner, postage, folders, name tags, paper clips, binder clips, binders, Printer, Professional print costs, items needed for special programs etc.

Special Programs are: Santa Claus Is Coming to Fort Bend County and Countywide Back to School Bash

Attachment C
Commissioners Court

Commissioners Court

County Judge
Robert E. Hebert

Precinct 1 Commissioner
Richard Morrison

Precinct 2 Commissioner
Grady Prestage

Precinct 3 Commissioner
Andy Meyers

Precinct 4 Commissioner
James Patterson

Attachment D
Organization Approved Budget



**Budget Summary
Accounts Report**

100 GENERAL FUND	ACCOUNT	2015 ACTUALS (DS1)	2016 ACTUALS (DS2)	2016 ADOPTED (DS3)	2016 MODIFIED (DS4)	2017 TARGET (DS5)	2017 WORKFORCE (DS6)	2017 ADOPTED (DS7)	
100645100 - SOCIAL SERVICES									
	SALARIES AND LABOR	61000	\$460,063.00	\$447,569.00	\$517,524.00	\$514,774.00	\$521,269.00	\$531,814.00	
	TEMPORARY OR PART-TIME	61100	\$15,335.00	\$13,359.00	\$18,462.00	\$16,462.00	\$16,462.00	\$18,913.00	
	LONGEVITY	61400	\$1,435.00	\$1,533.00	\$1,976.00	\$1,976.00	\$2,271.00	\$2,266.00	
	PAYROLL TAXES	62000	\$35,328.00	\$34,141.00	\$41,001.00	\$40,791.00	\$40,089.00	\$42,151.00	
	RETIREMENT	62100	\$57,519.00	\$54,902.00	\$63,190.00	\$62,866.00	\$61,784.00	\$65,844.00	
	INSURANCE - GROUP	62200	\$133,965.00	\$148,366.00	\$161,854.00	\$161,854.00	\$161,854.00	\$161,854.00	
	WORKERS COMP/UNEMPLOYMENT	62300	\$18,420.00	\$18,669.00	\$20,367.00	\$20,367.00	\$19,914.00	\$20,938.00	
	FEES	63000	\$25,061.00	\$27,023.00	\$27,863.00	\$27,863.00	\$28,699.00	\$33,699.00	
	TRAVEL	63200	\$8,850.00	\$7,677.00	\$9,750.00	\$9,750.00	\$10,043.00	\$10,043.00	
	OFFICE SUPPLIES	63500	\$3,698.00		\$0.00		\$0.00		
	SUPPLIES & MAINTENANCE	63600	\$530.00	\$3,842.00	\$6,443.00	\$6,443.00	\$6,636.00	\$6,636.00	
	VEHICLE MAINTENANCE ALLOCATIONS	63610	\$1,088.00		\$1,630.00	\$1,630.00	\$1,678.00	\$1,700.00	
	GRANT/PROJECT ALLOCATIONS	63620			\$0.00		\$0.00	\$25,000.00	
	FLEET UPFITTING EXPENSES	63630			\$0.00		\$0.00		
	PUBLIC ASSISTANCE	63850	\$223,751.00	\$268,695.00	\$281,000.00	\$281,000.00	\$289,430.00	\$294,430.00	
	PROPERTY & EQUIPMENT	64000	\$228.00	\$658.00	\$0.00		\$0.00	\$4,503.00	
	CAPITAL ACQUISITIONS	64500			\$0.00		\$0.00		
	INFORMATION TECHNOLOGY	65000	\$389.00	\$712.00	\$1,986.00	\$1,986.00	\$30.00		
	INFORMATION TECH-TAGGED	65000-10	\$1,068.00	\$1,079.00	\$0.00		\$0.00		
SOCIAL SERVICES	Account Total:		\$986,728.00	\$1,028,225.00	\$1,151,046.00	\$1,147,762.00	\$1,160,659.00	\$820,909.00	\$1,217,791.00

Attachment E

Previous Program Budget

**BUDGET PROPOSAL SUMMARY
EXPENDITURES DETAIL**

PROJECT TITLE: Fort Bend County Collaborative Information System
 ORGANIZATION: Fort Bend County Social Services
 CONTRACT PERIOD:

DESCRIPTION	FUND SOURCES		
	FUND REQUEST YEAR 1	FUND REQUEST YEAR 2	TOTAL
1. Personnel	\$65,584.70	\$65,584.70	\$ 131,169.40
2. Travel	\$4,500.00	\$4,500.00	\$ 9,000.00
3. Office Supplies	\$4,500.00	\$4,500.00	\$ 9,000.00
4. Operating Supplies	\$4,252.72	\$4,252.72	\$ 8,505.44
6. Information Technology	\$21,162.58	\$6,000.00	\$ 27,162.58
TOTAL BUDGET	\$100,000.00	\$84,837.42	\$184,837.42

Four partners have committed to providing a cash match of \$2,500 each year of funding. The four partners include; Second Mile Mission, Fort Bend Meals on Wheels, East Fort Bend Human Needs, and Rosenberg/Richmond Helping Hands.

**EXPENDITURES DETAIL
PERSONNEL EXPENSES DETAIL**

Detail for item #1 in Budget Proposal Summary

2. Personnel Expenses Detail

YEAR 1

1a. Personnel with benefits (full time employees)

Position Description	Hourly Rate	Hours worked weekly		Annual Salary (all sources)		Total
		Funding Request	subtotal	Funding Request		
One Full Time Program Coordinator	\$21.63	40	40	\$44,990.40		\$44,990.40
Subtotal: (Salaries for personnel with benefits)					\$44,990.40	\$44,990.40

Fringe Benefits: (Based on number of employees listed above.)

Description of Benefits	Rate	Prorate	Subtotal	Funding Requested	Total
FICA (Based on above annual salary)	7.65%	\$44,990.40	\$44,990.40	\$3,441.77	\$3,441.77
Workers Compensation	3.08%	4499040%	4499040.00%	\$1,385.70	\$1,385.70
Insurance	\$1.00	10305	\$10,305.00	\$10,305.00	\$10,305.00
Pension Retirement	12.14%	44990.4	4499040.00%	\$5,461.83	\$5,461.83
Subtotal of fringe benefits				\$65,584.70	\$65,584.70

YEAR 2

1a. Personnel with benefits (full time employees)

Position Description	Hourly Rate	Hours worked weekly		Annual Salary (all sources)		Total
		Funding Request	subtotal	Funding Request		
One Full Time Program Coordinator	\$21.63	40	40	\$44,990.40		\$44,990.40
Subtotal: (Salaries for personnel with benefits)					\$44,990.40	\$44,990.40

Fringe Benefits: (Based on number of employees listed above.)

Description of Benefits	Rate	Prorate	Subtotal	Funding Requested	Total
FICA (Based on above annual salary)	7.65%	\$44,990.40	\$44,990.40	\$3,441.77	\$3,441.77
Workers Compensation	3.08%	4499040%	4499040.00%	\$1,385.70	\$1,385.70
Insurance	\$1.00	10305	\$10,305.00	\$10,305.00	\$10,305.00
Pension Retirement	12.14%	44990.4	4499040.00%	\$5,461.83	\$5,461.83
Subtotal of fringe benefits				\$65,584.70	\$65,584.70

Grand Total of Year 1 & Year 2

				\$131,169.40	\$131,169.40
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Supplemental Information:

One full time Program Coordinator will be hired to coordinate data collection, data analysis, identify duplication of services, coordinate meetings among partners, and facilitate the implementation of countywide events.

**EXPENDITURES DETAIL
OFFICE SUPPLY EXPENSES DETAILS**

Detail for item #3 in Budget Proposal Summary

3. Office Supply Expenses Detail			
Office Supply	Funding Requested Year 1	Fund Requested Year 2	Total
Office Supplies	\$4,500.00	\$4,500.00	\$9,000.00
Total Office Supply Expenses	\$4,500.00	\$4,500.00	\$9,000.00

Supplemental information:
Office supply include pens, pencils, paper, tape, letterhead, business cards, envelopes, staples, tape dispenser, notepads, stapler, post pads, ink toner, postage, folders, name tags, paper clips, binder clips, binders, etc.

**EXPENDITURES DETAIL
OPERATING SUPPLIES EXPENSE DETAILS**

Detail for item #4 in Budget Proposal Summary

4. Operating Supply Expenses Detail			
Operating Supply	Fund Requested Year 1	Fund Requested Year 2	Total
Operating Supplies	\$4,252.72	\$4,252.72	\$8,505.44
Total Operating Supply Space Expenses	\$4,252.72	\$4,252.72	\$8,505.44

Supplemental information:
Plaques, awards, forms, batteries, flash lights, tape measures, door locks, repairs, building and maintenance supplies, thank you cards, etc.

**EXPENDITURES DETAIL
INFORMATION TECHNOLOGY EXPENSES DETAILS**

Detail for item #6 in Budget Proposal Summary

6. Information Technology Expenses Detail			
Information Technology	Fund Requested Year 1	Fund Requested Year 2	Total
Caseworthy User License Fee (10)	\$3,600.00	\$3,600.00	\$7,200.00
Annual Maintenance Fee	\$2,400.00	\$2,400.00	\$4,800.00
Desktop with Monitor (3)	\$3,542.80	\$0.00	\$3,542.80
Laptops (3)	\$2,918.31	\$0.00	\$2,918.31
Docking Stations (3)	\$382.47	\$0.00	\$1,274.90
Scanners (3)	\$819.00	\$0.00	\$819.00
Interface Cost	\$7,500.00	\$0.00	\$7,500.00
Total Information Technology Expenses	\$21,162.58	\$6,000.00	\$28,055.01

Supplemental information:
A total of 10 Caseworthy Software licenses will be purchased and renewed annually for 5 partners who will receive 2 each. Desktops will be purchased for ECM-Community Paramedics, and the new Program Coordinator.
Laptops and portable scanners will be utilized by ECM Community Paramedics, Social Services and F visits and making electronic referrals.
Through the purchase of 10 licenses, all partners will have the capability of uploading data elements into Caseworthy.
Caseworthy has already been purchased for the County.

Attachment F

Most Recent Audited Financial Statements

FORT BEND COUNTY, TEXAS
STATE SINGLE AUDIT REPORT
For the Year Ended September 30, 2015

FORT BEND COUNTY, TEXAS
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REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County, Texas (the "County"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 31, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

Whitley Penn LLP

Houston, Texas
March 31, 2016

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY OMB CIRCULAR A-133 AND TEXAS SINGLE AUDIT CIRCULAR (UNIFORM GRANT MANAGEMENT STANDARDS)

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Report on Compliance for Each Major State Program

We have audited Fort Bend County, Texas' (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and *Texas Single Audit Circular (Uniform Grant Management Standards)* that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2015. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and *Texas Single Audit Circular (Uniform Grant Management Standards)*. Those standards, OMB Circular A-133, and *Texas Single Audit Circular (Uniform Grant Management Standards)* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the County's compliance.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Opinion on Each Major State Program

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2015.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and *Texas Single Audit Circular (Uniform Grant Management Standards)*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and *Texas Single Audit Circular (Uniform Grant Management Standards)*. Accordingly, this report is not suitable for any other purpose.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Schedule of Expenditures of State Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated March 31, 2016, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of State Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and *Texas Single Audit Circular (Uniform Grant Management Standards)* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of State Awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Whitley Penn LLP

Houston, Texas
March 31, 2016

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2015

I. Summary of Auditors' Results	
Financial Statements	
Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No
State Awards	
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) 2-7 OMB Circular A-133?	No
Identification of major programs	
Name of State Program	State Contract Number
Texas Department of Transportation: Section 5311 State/Local Rural Public Transportation	51511F77020
Texas Department of Criminal Justice: Mental Health Initiative Caseload	015
Felony Drug Court	016
Substance Abuse Treatment Caseload	018
Special Sanctions Court	019
Aftercare Caseload	023
Treatment Alternative to Incarceration	010
Texas Juvenile Justice Department: State Aid Agreement - Grant A	TJPC-A-2015-079, TJPC-A-2016-079
Commitment Reduction Program - Grant C	TJPC-C-2015-079
Special Needs Diversionary - Grant M	TJPC-M-2015-079, TJPC-M-2016-079
Mental Health Services - Grant N	TJPC-N-2015-079
Prevention and Intervention Project - Grant S	TJPC-S-2015-079, TJPC-S-2016-079
1. Dollar Threshold Considered Between Type A and Type B State Programs	\$300,000
2. Auditee qualified as low-risk auditee?	No

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2015

II. Financial Statement Findings

None noted

III. State Award Findings and Questioned Costs

None noted

IV. Status of Prior Year Findings and Questioned Costs

Finding #14-01 - Accounting for Fines and Fees

Resolved. During fiscal year 2015, the County Auditor's Office began to analyze the detail transactions for the fines and fees, and arrived at an accurate assessment by September 30, 2015.

Finding #14-02 - Capital Asset Accounting – Joint Funded Projects

Resolved. The County engaged a consultant to audit the capital asset transactions. This engagement included tracing fixed assets capitalized from the end of the most recently completed fiscal year to the date of GASB 34 conversion in order to:

- a. Evaluate the appropriate amount capitalized to include the relationship of capital projects to their funding source,
- b. Evaluate if the amount is appropriately classified as a fixed asset (ownership),
- c. Evaluate and classify the depreciation methodology attached,
- d. Evaluate and classify the risk management methodology associated,
- e. Evaluate potential impairment and impairment identification methodologies, and
- f. Evaluate asset classifications as they relate to the County's existing strategic asset management program.

At the conclusion of this engagement, based on the results of the report we received, all adjustments have been made during the fiscal year ended September 30, 2015.

Finding #14-03 - Capital Asset Accounting – Construction in Progress ("CIP")

Resolved. The County Auditor's Office began an analysis of the CIP process during fiscal year 2015 and developed a solution that follows the outcome of the findings of the engagement noted in Finding # 14-02 above.

Finding #14-04 - Capital Asset Accounting – Donated/Contributed Assets

Resolved. The County Auditor's Office established and put in service policies and procedures for the evaluation and capitalization of these transactions using recommendations of the Independent Auditor as a result of the engagement noted in Finding #14-02 above.

Finding #14-05 - Stale Receivables

Resolved. The County Auditor's Office obtained a formal confirmation from the funding agency as to the status of the stale receivables, as well as an anticipated receipt date.

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the year ended September 30, 2015

State Grantor/Pass-Through Grantor/Program Title	Grantor or Pass-Through Entity Identifying Number	State Expenditures
Texas Department of Transportation		
<u>Direct Programs:</u>		
Section 5311 State/Local Rural Public Transportation	51511F7020	\$ 291,741
Total Texas Department of Transportation		291,741
Texas Department of Criminal Justice - Community Justice Assistance Division		
<u>Direct Programs:</u>		
Diversions Programs		
Mental Health Initiative Caseload	015	221,536
Mental Health Initiative Caseload	015	12,475
Felony Drug Court	016	127,123
Felony Drug Court	016	7,841
Substance Abuse Treatment Caseload	018	120,373
Substance Abuse Treatment Caseload	018	9,731
Special Sanctions Court	019	359,079
Special Sanctions Court	019	25,379
Aftercare Caseload	023	125,859
Aftercare Caseload	023	9,849
Total Diversions Programs		1,019,245
Treatment Alternative to Incarceration		
Treatment Alternative to Incarceration	010	527,643
Treatment Alternative to Incarceration	010	61,766
Total Treatment Alternative to Incarceration		589,409
Total Texas Department of Criminal Justice - Community Justice Assistance Division		1,608,654
Texas Juvenile Justice Department		
<u>Direct Programs:</u>		
State Aid	TJPC-A-2015-079	1,672,461
State Aid	TJPC-A-2016-079	139,930
Commitment Reduction Program - Program C	TJPC-C-2015-079	260,085
Special Needs Program M	TJPC-M-2015-079	48,536
Special Needs Program M	TJPC-M-2016-079	3,925
Mental Health Services - Program N	TJPC-N-2015-079	193,005
Prevention and Intervention Demonstration Project	TJPC-S-2015-079	58,877
Prevention and Intervention Demonstration Project	TJPC-S-2016-079	5,159
Total Texas Juvenile Justice Department		2,381,978
Office of the Governor - Criminal Justice Division		
<u>Direct Programs:</u>		
Felony Drug Court (CARD), Misdemeanor DWI Court (JAG) (CSCD)	SF-1919108	117,851
TRANSITIONS Work/Study Program (Juvenile)	SF-2556002	51,046
TRANSITIONS Work/Study Program (Juvenile)	SF-2556003	3,500
Community Services Division-Youth Programs	SF-2662302	102,398
Community Services Division-Youth Programs	SF-2662303	6,373
Total Office of the Governor - Criminal Justice Division		281,168
Texas Education Agency		
<u>Direct Programs:</u>		
Juvenile Justice Alternative Education Program (JJAEP)	TJPC P-2015-079	209,951
Juvenile Justice Alternative Education Program (JJAEP)	TJPC P-2016-079	10,402
Total Texas Education Agency		\$ 220,353

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the year ended September 30, 2015

State Grantor/Pass-Through Grantor/Program Title	Grantor or Pass-Through Entity Identifying Number	State Expenditures
Texas Department of State Health Services		
<u>Direct Programs:</u>		
<i>Tuberculosis Prevention and Control - State</i>	2015-001413-00	\$ 136,927
<i>Tuberculosis Prevention and Control - State</i>	2016-001413-00	12,347
<i>Preventive Health Block Grant - RLSS-Local Public Health System</i>	2015-000034-00	20,500
<i>Preventive Health Block Grant - RLSS-Local Public Health System</i>	2016-000034-00	2,366
<i>Infectious Disease Control Unit/Respiratory Virus Surveillance</i>	2015-045850-001	10,000
<i>Infectious Disease Control Unit/Foodborne Associated Infections</i>	2015-046500-001	65,765
<i>Infectious Disease Control Unit/Surveillance Epidemiology</i>	2016-003776-00	<u>5,622</u>
Total Direct Programs		<u>253,527</u>
<u>Passed-Through Texas State University:</u>		
<i>Texas State School Safety Center Tobacco - Const 3</i>	790000	7,661
<i>Texas State School Safety Center Tobacco - Sheriff</i>	790000	132
<i>Texas State School Safety Center Tobacco - Const 3</i>	790000	11,634
<i>Texas State School Safety Center Tobacco - Const 2</i>	790000	3,739
<i>Texas State School Safety Center Tobacco - Sheriff</i>	790000	<u>29,400</u>
Total Passed-Through Texas State University		<u>52,566</u>
Total Texas Department of State Health Services		<u><u>306,093</u></u>
Texas Commission on Environmental Quality		
<u>Direct Programs:</u>		
<i>Low Income Vehicle Repair Assistance, Retrofit, and Accelerated</i>	582-8-89960	70,431
<i>Aircheck Texas Repair & Replacement Assistance Program</i>	582-12-20281	<u>172,610</u>
Total Texas Commission on Environmental Quality		<u>243,041</u>
Office of the Attorney General		
<u>Direct Programs:</u>		
<i>Victim Coordinator Liaison Grant</i>	1662071	3,392
<i>Victim Coordinator Liaison Grant</i>	1553932	38,712
<i>Texas VINE Program (SAVNS)</i>	1554708	<u>31,665</u>
Total Office of the Attorney General		<u>73,769</u>
Texas Indigent Defense Commission		
<u>Direct Program:</u>		
<i>Fomula Grant</i>	212-15-079	<u>581,215</u>
Total Texas Indigent Defense Commission		<u>581,215</u>
Texas Department of Family and Protective Services		
<u>Direct Program:</u>		
<i>Concrete Services</i>	23355842	<u>1,000</u>
Total Passed-through Texas Department of Family & Protective Services		<u>1,000</u>
Texas Secretary of State		
<u>Direct Programs:</u>		
<i>Chapter 19 Election Funds - 2013</i>	079	12,337
<i>Chapter 19 Election Funds - 2014</i>	079	<u>29,997</u>
Total Texas Secretary of State		<u>42,334</u>
Total Expenditure of State Awards		<u>\$ 6,031,346</u>

FORT BEND COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF STATE AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of state awards (the "schedule") includes the state grant activity of Fort Bend County, Texas (the "County") under programs of the state government for the year ended September 30, 2015. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* and *Texas Single Audit Circular (Uniform Grant Management Standards)*. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

The County accounts for all state awards under programs of the state government in the General and Special Revenue Funds. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

State grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the County, they are recorded as unearned revenues until earned. Otherwise, state grant funds are received on a reimbursement basis from the respective state program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods.

FORT BEND COUNTY, TEXAS
FEDERAL SINGLE AUDIT REPORT
For the Year Ended September 30, 2015

FORT BEND COUNTY, TEXAS
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**REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County, Texas (the "County"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 31, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

Whitley Penn LLP

Houston, Texas
March 31, 2016

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Report on Compliance for Each Major Federal Program

We have audited Fort Bend County, Texas' (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated March 31, 2016, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Whitley Penn LLP

Houston, Texas
March 31, 2016

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2015

I. Summary of Auditors' Results	
Financial Statements	
Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) 2-7 OMB Circular A-133?	No
Identification of major programs	
Name of Federal Program or Cluster	CFDA Numbers
Community Development Block Grants/Entitlement Grants	14.218
Highway Planning and Construction:	
ROW Spur 10	20.205
Fort Bend County Major Thoroughfare Plan	20.205
Federal Transit Cluster:	
Section 5307 Urban Public Transportation	20.507
Section 5339 Bus and Bus Facilities Program	20.526
Formula Grants for Rural Areas:	
Section 5311 State/Local Rural Public Transportation	20.509
Transit Services Programs Cluster:	
Section 5316 Job Access/Reverse Commute Federal Funds	20.516
Section 5317 New Freedom Federal Funds	20.521
Public Health Emergency Preparedness:	
Hazards	93.069
Cities Readiness Initiative	93.069
Bioterrorism Discretionary	93.069
High Intensity Drug Trafficking Areas	95.001
Homeland Security Grant Program:	
Urban Area Security Initiative	97.067
1. Dollar Threshold Considered Between Type A and Type B Federal Programs	\$620,758
2. Auditee qualified as low-risk auditee?	No

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2015

II. Financial Statement Findings

None noted

III. Federal Award Findings and Questioned Costs

None noted

IV. Status of Prior Year Findings and Questioned Costs

Finding #14-01 - Accounting for Fines and Fees

Resolved. During fiscal year 2015, the County Auditor's Office began to analyze the detail transactions for the fines and fees, and arrived at an accurate assessment by September 30, 2015.

Finding #14-02 - Capital Asset Accounting – Joint Funded Projects

Resolved. The County engaged a consultant to audit the capital asset transactions. This engagement included tracing fixed assets capitalized from the end of the most recently completed fiscal year to the date of GASB 34 conversion in order to:

- a. Evaluate the appropriate amount capitalized to include the relationship of capital projects to their funding source,
- b. Evaluate if the amount is appropriately classified as a fixed asset (ownership),
- c. Evaluate and classify the depreciation methodology attached,
- d. Evaluate and classify the risk management methodology associated,
- e. Evaluate potential impairment and impairment identification methodologies, and
- f. Evaluate asset classifications as they relate to the County's existing strategic asset management program.

At the conclusion of this engagement, based on the results of the report we received, all adjustments have been made during the fiscal year ended September 30, 2015.

Finding #14-03 - Capital Asset Accounting – Construction in Progress ("CIP")

Resolved. The County Auditor's Office began an analysis of the CIP process during fiscal year 2015 and developed a solution that follows the outcome of the findings of the engagement noted in Finding # 14-02 above.

Finding #14-04 - Capital Asset Accounting – Donated/Contributed Assets

Resolved. The County Auditor's Office established and put in service policies and procedures for the evaluation and capitalization of these transactions using recommendations of the Independent Auditor as a result of the engagement noted in Finding #14-02 above.

Finding #14-05 - Stale Receivables

Resolved. The County Auditor's Office obtained a formal confirmation from the funding agency as to the status of the stale receivables, as well as an anticipated receipt date.

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Passed-through the Texas Department of Agriculture - Food and Nutrition Division:			
Child Nutrition Cluster:			
<i>Food Donation (Program Year 2015: 10/1/14 - 9/30/15)</i>	10.555	079017A2015	\$ 5,346
<i>School Breakfast Program 2014-2015</i>	10.553	792002	31,016
<i>School Breakfast Program 2015-2016</i>	10.553	792002	8,917
<i>National School Lunch Program 2014-2015</i>	10.555	792002	47,695
<i>National School Lunch Program 2015-2016</i>	10.555	792002	13,344
<i>Summer Food Service Program for Children</i>	10.559	01637	117,506
Total U.S. Department of Agriculture			223,824
U.S. Department of Housing and Urban Development			
Direct Programs:			
<i>Community Development Block Grants/Entitlement Grants 2013</i>	14.218	B-13-UC-48-0004	354,265
<i>Community Development Block Grants/Entitlement Grants 2014</i>	14.218	B-14-UC-48-0004	712,524
<i>Continuum of Care Program</i>	14.267	TX0353L6E001301	194,135
<i>Emergency Solutions Grant Program 2011</i>	14.231	E11-UC-48-0003	2,500
<i>Hearth Emergency Solutions Grant Program 2012</i>	14.231	E12-UC-48-0003	15,777
<i>Hearth Emergency Solutions Grant Program 2013</i>	14.231	E-13UC-48-0003	34,989
<i>Hearth Emergency Solutions Grant Program 2014</i>	14.231	E-14UC-48-0003	142,159
<i>Home Investment Partnerships Program 2012</i>	14.239	M12-UC-48-0216	3,999
<i>Home Investment Partnerships Program 2013</i>	14.239	M-13-UC-48-0216	116,336
<i>Home Investment Partnerships Program 2014</i>	14.239	M-14-UC-48-0216	120,920
Total U.S. Department of Housing and Urban Development			1,697,604
U.S. Department of Justice			
Direct Programs:			
<i>State Criminal Alien Assistance Program FY2015</i>	16.606	2015-AP-BX-0338	237,671
<i>Edward Byrne Justice Assistance Grant FY12</i>	16.738	2012-DJ-BX-0312	7,928
<i>Edward Byrne Justice Assistance Grant FY13</i>	16.738	2013-DJ-BX-0868	13,166
<i>Edward Byrne Justice Assistance Grant FY14</i>	16.738	2014-DJ-BX-0696	51,847
<i>Organized Crime Drug Enforcement Task Forces (0928)</i>	16.111	SW-TXS-0928	17,346
<i>Organized Crime Drug Enforcement Task Forces (0928)</i>	16.111	SW-TXS-0928 (DC 8703)	14,539
<i>Organized Crime Drug Enforcement Task Forces (0928)</i>	16.111	SW-TXS-0928 (DC 8709)	120,902
<i>Organized Crime Drug Enforcement Task Forces (0928)</i>	16.111	SW-TXS-0928	17,742
<i>Organized Crime Drug Enforcement Task Forces (0928)</i>	16.111	SW-TXS-0928	98,000
<i>Organized Crime Drug Enforcement Task Forces (0959)</i>	16.111	SW-TXS-0959	17,362
<i>Organized Crime Drug Enforcement Task Forces (0959)</i>	16.111	SW-TXS-0959 (DC 8705)	8,100
Total Direct Programs			604,603
Passed-through the Office of the Governor Criminal Justice Division:			
<i>Crime Victim Assistance -Victim Witness Staff Expansion-(VOCA) (District Atty)</i>	16.575	VA-1364515	66,557
<i>Crime Victim Assistance -Victim Witness Staff Expansion-(VOCA) (District Atty)</i>	16.575	VA-1364516	5,588
<i>Violence Against Women Formula Grant - Investigator (District Atty)</i>	16.588	WF-1515716	39,729
<i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i>	16.588	WF-1344717	73,948
<i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i>	16.588	WF-1344718	9,138
<i>Crime Victim Assistance -Victim Services Program-Victim of Crime Act (VOCA) (CSCD)</i>	16.575	VA-1364815	33,288
<i>Crime Victim Assistance -Victim Services Program-Victim of Crime Act (VOCA) (CSCD)</i>	16.575	VA-1364816	2,244
<i>Edward Byrne Justice Assistance - Adult Gang Investigator</i>	16.738	DJ-2674102	28,503
<i>Edward Byrne Justice Assistance - Child Abuse Investigator</i>	16.738	DJ-2793601	73,102
Total Passed-through the Office of the Governor Criminal Justice Division			332,097
Passed-through the City of Houston:			
<i>Internet Crimes Against Children Task Force Program: District Atty</i>	16.543	2012-MC-FX-K053	57,819
<i>Internet Crimes Against Children Task Force Program: District Atty</i>	16.543	2015-MC-FX-K046	17,839
Total Passed-through the City of Houston			75,658
Total U.S. Department of Justice			\$ 1,012,358

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
<u>Direct Programs:</u>			
Section 5309 Urban Discretionary Transit	20.500	TX04-0041	\$ 1,806
Federal Transit Cluster:			
Section 5307 Urban Public Transportation	20.507	TX90-X915	87,807
Section 5307 Urban Public Transportation	20.507	TX90-X968	1,515,525
Section 5307 Urban Public Transportation	20.507	TX90-Y026	251,177
Section 5307 Urban Public Transportation	20.507	TX90-Y110	10,800
Section 5307 Urban Public Transportation	20.507	TX90-Y120	1,241,388
CMAQ - Westpark P&R	20.507	TX-95-X080	113,232
Section 5307 American Recovery Act (ARRA)	20.507	TX-96-X034	972,560
Total Direct Programs			<u>4,194,295</u>
<u>Passed-through Texas Department of Transportation:</u>			
ROW Spur 10	20.205	CSJ-0187-05-057	816,892
Section 5311 State/Local Rural Public Transportation	20.509	51312F7187	24,690
Section 5311 State/Local Rural Public Transportation	20.509	51312F7288	1,365
Section 5311 State/Local Rural Public Transportation	20.509	51411F7184	160,446
Section 5311 State/Local Rural Public Transportation	20.509	51411F7246	267,860
Section 5311 State/Local Rural Public Transportation	20.509	51511F7125	22,311
Section 5322 State/Local Rural Public Transportation	20.509	512XXF7052	50
Federal Transit Cluster:			
Section 5339 Bus and Bus Facilities Program	20.526	51412F7232	43,569
Total Passed-through Texas Department of Transportation:			<u>1,337,183</u>
<u>Passed-through Houston-Galveston Area Council:</u>			
Fort Bend County Major Thoroughfare Plan	20.205	TP2410-03	59,078
Total Passed-through Houston-Galveston Area Council			<u>59,078</u>
<u>Passed-through Metropolitan Transit Authority of Harris County:</u>			
Transit Services Programs Cluster:			
Section 5316 Job Access/Reverse Commute Federal Funds	20.516	TX37-X059	433,391
Section 5317 New Freedom Federal Funds	20.521	TX57-X006	286,816
Total Passed-through Metropolitan Transit Authority of Harris County			<u>720,207</u>
Total U.S. Department of Transportation			<u><u>6,310,763</u></u>
National Endowment of the Humanities			
<u>Passed-through American Library Association:</u>			
Promotion of the Humanities Public Programs - Latino Americans	45.164	LA105232	950
Total National Endowment of the Humanities			<u>950</u>
Institute of Museum and Library Services			
<u>Passed-through Texas State Library & Archives Commission:</u>			
Edge Reimbursement Program	45.310	LS-00-14-0044-14	7,747
Total Institute of Museum and Library Services			<u>7,747</u>
Executive Office of the President			
<u>Direct Programs:</u>			
Office on National Drug Control Policy			
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G13HN0010A	8,344
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G14HN0010A	599,700
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G15HN0010A	102,711
Total Executive Office of the President			<u>\$ 710,755</u>

FORT BEND COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health & Human Services			
<u>Passed-through Texas Department of Family & Protective Services:</u>			
Foster Care Title IV-E FY '14 (Legal) ARRA	93.658	23941775	\$ 92,611
Foster Care Title IV-E FY '14 (CWS) ARRA	93.658	23941778	19,289
Total Passed-through Texas Department of Family & Protective Services			<u>111,900</u>
<u>Passed-through Texas Juvenile Probation Commission:</u>			
Foster Care Title IV-E	93.658	TJPC E-2013-079	32,735
Total Passed-through Texas Juvenile Probation Commission			<u>32,735</u>
<u>Passed-through Texas Department of State Health Services:</u>			
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	2015-001130-01	232,431
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	2016-001130-00	77,009
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	2015-001133-01	105,666
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	2016-001133-00	21,812
Public Health Emergency Preparedness - Bioterrorism Discretionary	93.069	2015-047166-001	32,040
Public Health Emergency Preparedness - Ebola	93.074	2015-003625-00	10,623
Immunization Cooperative Agreement - Locals	93.268	2015-001054-00	207,612
Immunization Cooperative Agreement - Locals	93.268	2016-001054-00	17,032
Tuberculosis Prevention & Control - Federal	93.116	2015-001385-01	101,139
Total Passed-through Texas Department of State Health Services			<u>805,364</u>
<u>Passed-through Texas Health and Human Services Commission:</u>			
Medical Assistance Program - Ambulance Services	93.778	NPI 1457322885/TPI 086395301	2,093,240
Medical Assistance Program 1115 Waiver	93.778		5,035,958
Total Passed-through Texas Health and Human Services Commission			<u>7,129,198</u>
Total U.S. Department of Health & Human Services			<u><u>8,079,197</u></u>
U.S. Department of Homeland Security			
<u>Passed-through United Way of Greater Houston:</u>			
Emergency Food & Shelter - National Board Program	97.024	782800-006	215,305
Total Passed-through United Way of Greater Houston			<u>215,305</u>
<u>Passed-through Texas Department of Public Safety - Division of Emergency Management:</u>			
Emergency Management Performance Grant	97.042	15TX-EMPG-0511	109,043
Urban Area Security Initiative (UASI) 2013	97.067	EMW-2013-SS-00045	551,342
Urban Area Security Initiative (UASI-LETPA) 2013	97.067	EMW-2013-SS-00045	54,105
Urban Area Security Initiative (UASI-M&A) 2013	97.067	EMW-2013-SS-00045	12,152
Urban Area Security Initiative (UASI) 2014	97.067	EMW-2014-SS-00029	1,561,369
Urban Area Security Initiative (UASI-LETPA) 2014	97.067	EMW-2014-SS-00029	145,417
Total Passed-through Texas Department of Public Safety - Division of Emergency Management			<u>2,433,428</u>
Total U.S. Department of Homeland Security			<u><u>2,648,733</u></u>
Total Expenditure of Federal Awards			<u><u>\$ 20,691,931</u></u>

FORT BEND COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal grant activity of Fort Bend County, Texas (the "County") under programs of the federal government for the year ended September 30, 2015. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

The County accounts for all federal awards under programs of the federal government in the General and Special Revenue Funds. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the County, they are recorded as unearned revenues until earned. Otherwise, federal grant funds are received on a reimbursement basis from the respective federal program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods.

Note 3 - Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Amounts Provided to Subrecipients</u>
14.218	Community Development Block Grants/Entitlement Grants	\$ 386,952
14.231	Emergency Solutions Grant Program	139,698