

MONTHLY FINANCIAL REPORT
For Month Ended October 31, 2013



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS

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COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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March 3, 2014

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

Gentlemen:

The Monthly Unaudited Financial Report for the month ending October 31, 2013, 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**STATEMENT OF NET ASSETS***October 31, 2013*

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 90,798,369	\$ 129,322,320
Receivables:		
Taxes, net	226,340,998	
Grants	8,243,577	
Fees and fines	4,329,765	
Other	3,066,501	
Prepaid items		
Deferred charges - debt refunding		11,460,051
Deferred issuance costs	3,397,939	2,998,391
Due from component units	2,114,676	
Capital assets, not being depreciated	407,971,286	
Capital assets, net of accumulated depreciation	739,885,248	262,935,916
Total Assets	1,486,148,359	406,716,678
Liabilities		
Accounts payable and accrued expenses	15,429,578	
Retainage payable	1,047,504	4,307,437
Accrued interest payable	1,368,837	1,182,623
Unearned revenues	225,031,338	
Due to primary government		2,114,676
Due to other governments	276,534	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	514,258,261	344,919,417
Total Liabilities	772,717,979	352,524,153
Net Assets		
Invested in capital assets, net of related debt	814,049,062	(81,983,501)
Restricted for:		
Debt Service	33,631,348	
Unrestricted	(134,250,030)	136,176,026
Total Net Assets	\$ 713,430,380	\$ 54,192,525

FORT BEND COUNTY, TEXAS**STATEMENT OF ACTIVITIES***For the Month Ended October 31, 2013*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 3,612,225	\$ 908,227	\$ 172,610	\$
Financial administration	551,828	1,517		
Administration of justice	5,296,236	483,247	2,729,417	
Construction and maintenance	1,805,013	25,750	64,321	
Health and welfare	1,454,887	625,674	(8,989)	
Cooperative services	49,385			
Public safety	3,073,368	25,563	360,597	
Park and recreation	172,964	35,459		
Libraries and education	887,471	20,199	6,026	
Capital outlay, interim financial activity	(652,427)			
Internal Service Fund, interim activity	486,455			
Interest on long-term debt	500			
Total Primary Government	<u>\$ 16,737,905</u>	<u>\$ 2,125,636</u>	<u>\$ 3,323,982</u>	<u>\$</u>
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	721,687	(5,500)		
FB Grand Parkway Toll Road Operations	78,495	5,500		
FB Housing Finance Corp.				
FBC Industrial Development Corporation				
Total Component Units	<u>\$ 800,182</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

General revenues:

Property taxes, penalties, and interest

Sales taxes

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning**Net Assets, Ending**

Net (Expense) Revenue and Changes in Net Assets	
Primary Government	Component Units
Governmental Activities	
\$ (2,531,388)	\$
(550,311)	
(2,083,572)	
(1,714,942)	
(838,202)	
(49,385)	
(2,687,208)	
(137,505)	
(861,246)	
652,427	
(486,455)	
(500)	
<u>(11,288,287)</u>	
	(727,187)
	(72,995)
	<u>(800,182)</u>
242,310	
44,417	25,694
<u>1,177,525</u>	
<u>1,464,252</u>	<u>25,694</u>
(9,824,035)	(774,488)
723,254,415	54,967,013
<u>\$ 713,430,380</u>	<u>\$ 54,192,525</u>

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS***October 31, 2013*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 30,225,152	\$ 2,507,911	\$ 26,229,885	\$ 28,290,718	\$ 87,253,666
Taxes receivable, net	172,673,065	32,492,274		21,108,168	226,273,507
Grants receivable	7,840,580			402,997	8,243,577
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,984,187			1,160,426	3,144,613
Due from other funds	1,097,164			665	1,097,829
Due from component units	2,114,676				2,114,676
Prepaid items					
Total Assets	<u>\$ 220,253,967</u>	<u>\$ 35,000,185</u>	<u>\$ 26,229,885</u>	<u>\$ 50,962,975</u>	<u>\$ 332,447,012</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 13,626,647	\$	\$	\$	\$ 13,626,647
Retainage payable	428,670		139,196	479,639	1,047,505
Due to other funds			1,097,773	1,386,071	2,483,844
Due to other governments	276,534				276,534
Deferred revenue	177,012,506	32,492,274		21,108,169	230,612,949
Total Liabilities	<u>191,344,357</u>	<u>32,492,274</u>	<u>1,236,969</u>	<u>22,973,879</u>	<u>248,047,479</u>
Fund Balances:					
Reserved for:					
Debt service		2,507,911			2,507,911
Prepaid Items					
Capital projects			24,992,916	2,614,538	27,607,454
Unreserved, reported in:					
General Fund	28,909,610				28,909,610
Special revenue funds				25,374,558	25,374,558
Total Fund Balances	<u>28,909,610</u>	<u>2,507,911</u>	<u>24,992,916</u>	<u>27,989,096</u>	<u>84,399,533</u>
Total Liabilities and Fund Balances	<u>\$ 220,253,967</u>	<u>\$ 35,000,185</u>	<u>\$ 26,229,885</u>	<u>\$ 50,962,975</u>	<u>\$ 332,447,012</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Month Ended October 31, 2013*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 188,857	\$ 32,106	\$	\$ 21,347	\$ 242,310
Taxes - Sales					
Fees and fines	1,944,786			209,249	2,154,035
Intergovernmental	928,901			2,518,535	3,447,436
Earnings on investments	25,831	535	9,376	8,673	44,415
Miscellaneous	1,096,315			114,549	1,210,864
Total Revenues	4,184,690	32,641	9,376	2,872,353	7,099,060
Expenditures					
Current:					
General administration	3,447,275			16,494	3,463,769
Financial administration	527,251				527,251
Administration of justice	3,664,885			1,234,651	4,899,536
Construction and maintenance	153,019			983,821	1,136,840
Health and welfare	1,237,106			76,081	1,313,187
Cooperative services	44,517				44,517
Public safety	2,760,144			17,340	2,777,484
Parks and recreation	131,278				131,278
Libraries and education	763,545			100	763,645
Capital Outlay	254,860		3,880	43,095	301,835
Debt Service:					
Principal					
Interest and fiscal charges					
Debt issuance costs		500			500
Total Expenditures	12,983,880	500	3,880	2,371,582	15,359,842
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(8,799,190)	32,141	5,496	500,771	(8,260,782)
Other Financing Sources (Uses)					
Transfers in					
Transfers (out)					
Total Other Financing Sources (Uses)					
Net change in fund balances	(8,799,190)	32,141	5,496	500,771	(8,260,782)
Fund Balances, Beginning	37,708,800	2,475,770	24,987,420	27,488,325	92,660,315
Fund Balances, Ending	\$ 28,909,610	\$ 2,507,911	\$ 24,992,916	\$ 27,989,096	\$ 84,399,533

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
October 31, 2013

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 3,544,701
Due from other funds	2,341,009
Total Current Assets	<u>5,885,710</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>670,526</u>
Total Capital Assets	<u>670,526</u>
Total Assets	<u>6,556,236</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,561,800
Due to other funds	954,992
Total Current Liabilities	<u>7,516,792</u>
Total Liabilities	<u>7,516,792</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(960,556)</u>
Total Net Assets (Deficit)	<u>\$ (960,556)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Month Ended October 31, 2013

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 2,929,684
Total Operating Revenues	<u>2,929,684</u>
Operating Expenses	
Current operations - general administration	21,807
Benefits provided	<u>3,396,137</u>
Total Operating Expenses	<u>3,417,944</u>
Operating Income (Loss)	(488,260)
Non-Operating Revenues	
Earnings on investments	<u>1,035</u>
Total Non-Operating Revenues	<u>1,035</u>
Change in Net Assets	(487,225)
Total Net Assets (Deficit), Beginning	<u>(473,331)</u>
Total Net Assets (Deficit), Ending	<u><u>\$ (960,556)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Month Ended October 31, 2013

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 748,099
Payment of benefits	(3,396,137)
Payment of general administration expenses	(21,807)
	<u>(2,669,845)</u>
Net Cash Provided by Operating Activities	
Cash Flows from Investing Activities	
Interest earned on investments	1,035
Net Cash Provided by Investing Activities	<u>1,035</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	2,881
Net Cash (Used) by Capital and Related Financing Activities	<u>2,881</u>
Net Increase in Cash and Cash Equivalents	(2,665,929)
Cash and Cash Equivalents, Beginning of Year	<u>6,210,629</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 3,544,700</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (488,260)
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	(2,181,585)
Total adjustments	<u>(2,181,585)</u>
Net Cash Provided by Operating Activities	<u><u>\$ (2,669,845)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
October 31, 2013

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 19,198,080</u>
Total Assets	<u><u>\$ 19,198,080</u></u>
Liabilities	
Due to other governments	<u>\$ 19,198,080</u>
Total Liabilities	<u><u>\$ 19,198,080</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

October 31, 2013

	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	\$ 7,712	\$ 64,080,753	\$ 64,977,717	\$	\$ 256,138	\$ 129,322,320
Deferred charges - debt refunding		11,460,051				11,460,051
Deferred bond issuance costs		1,430,765	1,567,626			2,998,391
Capital assets, net		160,630,916	102,305,000			262,935,916
Total Assets	<u>7,712</u>	<u>237,602,485</u>	<u>168,850,343</u>	<u></u>	<u>256,138</u>	<u>406,716,678</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		750,700	3,556,737			4,307,437
Due to primary government		832,613	1,282,063			2,114,676
Accrued interest payable		584,273	598,350			1,182,623
Due in more than one year		171,632,142	173,287,275			344,919,417
Total Liabilities	<u></u>	<u>173,799,728</u>	<u>178,724,425</u>	<u></u>	<u></u>	<u>352,524,153</u>
Net Assets						
Invested in capital assets, net of related debt		(11,001,226)	(70,982,275)			(81,983,501)
Unrestricted	7,712	74,803,983	61,108,193		256,138	136,176,026
Total Net Assets	<u>\$ 7,712</u>	<u>\$ 63,802,757</u>	<u>\$ (9,874,082)</u>	<u>\$</u>	<u>\$ 256,138</u>	<u>\$ 54,192,525</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Month Ended October 31, 2013

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	410,851	(5,500)
Interest on long-term debt	310,836	
Total Fort Bend Toll Road Authority	<u>721,687</u>	<u>(5,500)</u>
Grand Parkway Toll Road Operations		
Toll road operations	72,995	5,500
Interest on long-term debt	5,500	
Total Grand Parkway Toll Road Operations	<u>78,495</u>	<u>5,500</u>
Fort Bend Housing Finance Corporation		
General administration		
Total Fort Bend Housing Finance Corporation		
Fort Bend County Industrial Development Corporation		
General administration		
Total Fort Bend County Industrial Development Corporation		
Total Component Units	<u>\$ 800,182</u>	<u>\$ -</u>

General Revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

** Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Assets

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
\$	\$	\$	\$	\$	\$
	(416,351)				(416,351)
	(310,836)				(310,836)
	(727,187)				(727,187)
		(67,495)			(67,495)
		(5,500)			(5,500)
		(72,995)			(72,995)
	(727,187)	(72,995)			(800,182)
2	14,323	11,280		89	25,694
2	14,323	11,280		89	25,694
2	(712,864)	(61,715)		89	(774,488)
7,710	64,515,621	(9,812,367)		256,049	54,967,013
\$ 7,712	\$ 63,802,757	\$ (9,874,082)	\$	\$ 256,138	\$ 54,192,525



Required Supplementary Information

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Month Ended October 31, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 166,202,765	\$ 166,202,765	\$ 167,462	\$(166,035,303)	0.1%
Fees and fines	23,856,500	23,856,500	1,836,361	(22,020,139)	7.7%
Intergovernmental	2,615,000	2,775,000	206,770	(2,568,230)	7.5%
Earnings on investments	602,325	602,325	25,831	(576,494)	4.3%
Miscellaneous	3,343,500	3,343,500	631,925	(2,711,575)	18.9%
Total Revenues	<u>196,620,090</u>	<u>196,780,090</u>	<u>2,868,349</u>	<u>(193,911,741)</u>	<u>1.5%</u>
Expenditures					
Current:					
General administration	38,463,089	38,409,317	3,433,783	34,975,534	8.9%
Financial administration	7,879,488	7,879,488	527,251	7,352,236	6.7%
Administration of justice	57,417,752	57,600,593	3,557,974	54,042,620	6.2%
Construction and maintenance	2,549,588	2,549,588	153,019	2,396,569	6.0%
Health and welfare	21,840,084	21,089,916	848,667	20,241,249	4.0%
Cooperative services	1,010,906	1,010,906	44,504	966,402	4.4%
Public safety	41,013,288	41,013,288	2,237,248	38,776,040	5.5%
Parks and recreation	2,337,814	2,317,814	131,278	2,186,535	5.7%
Libraries and education	13,871,933	13,871,933	763,545	13,108,388	5.5%
Capital Outlay	<u>6,888,832</u>	<u>3,203,028</u>	<u>25,000</u>	<u>3,178,028</u>	<u>0.8%</u>
Total Expenditures	<u>193,272,773</u>	<u>188,945,870</u>	<u>11,722,271</u>	<u>177,223,600</u>	<u>6.2%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>3,347,317</u>	<u>7,834,220</u>	<u>(8,853,922)</u>	<u>(16,688,141)</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	<u>(11,087,006)</u>	<u>(11,087,006)</u>	<u>-</u>	<u>(11,087,006)</u>	
Total Other Financing Sources (Uses)	<u>(11,087,006)</u>	<u>(11,087,006)</u>		<u>(11,087,006)</u>	
Net change in fund balances- budgetary basis	<u>(7,739,689)</u>	<u>(3,252,786)</u>	<u>(8,853,922)</u>	<u>(27,775,147)</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			54,731		
Fund Balances, Beginning	<u>37,708,800</u>	<u>37,708,800</u>	<u>37,708,800</u>		
Fund Balances, Ending	<u>\$ 29,969,111</u>	<u>\$ 34,456,014</u>	<u>\$ 28,909,609</u>	<u>\$ (27,775,147)</u>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 2,868,349	\$ 1,316,371	\$ 4,184,720
Expenditures	11,722,271	1,261,640	12,983,911
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,853,922)	54,731	(8,799,191)
Transfers in		-	
Transfers out		-	
Total Other Financing Sources (Uses)			
Net Changes in Fund Balances	(8,853,922)	54,731	(8,799,191)
Fund Balances, Beginning			37,708,800
Fund Balances, Ending			<u>\$ 28,909,609</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, and 134.

FBC ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its district boundaries. These funds are restricted by the interlocal agreement for mobility improvements along FM1093 within the district. This includes Fund 145.

Juvenile Probation

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. This includes Fund 150.

Road and Bridge

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. This includes Fund 155.

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad valorem taxes and impact fees assessed against the taxable properties. This includes Fund 160.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is to be spent for Texas historical markers. This includes Fund 170.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are to be used to assist Fort Bend County residents that demonstrate an inability to pay their various utility bills. This includes Funds 175, 185, and 190.

County Law Library

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. This includes Fund 195.

Gus George Law Academy

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. This includes Fund 200.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

EMS Donations

This fund is used to account for revenues obtained from donations and fundraising events for the benefit of the ambulance and paramedics department. This includes Fund 210.

Library Donations

This fund is used to account for donations by private citizens used for the purchase of books and equipment for the County library system. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees to be used for the continuing education of the probate staff. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. This includes Fund 250.

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. This includes Fund 260.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are to be used for law enforcement activities of the Sheriff's department. This includes Fund 265.

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney. This includes Fund 280.

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. This includes Fund 290.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the county election officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. This includes Fund 355.

Law Enforcement Officers Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification to be used for education and training. This includes Fund 360.

Juvenile Title IV-E Foster Care

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. This includes Fund 385.

Child Protective Services

This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. This includes Fund 390.

Community Development Combined Funds

This fund is used to account for monies received from various housing programs. The majority of monies is received from the U.S. Department of Housing and Urban Development (HUD) and is to be used for housing rehabilitation projects. This includes Fund 400.

HOPE 3 Implementation and Program Sales

These funds are used to account for the Hope 3 Planning Grant money received from the U.S. Department of Housing and Urban Development (HUD) to develop a home ownership program for low and moderate income families. This includes Fund 402.

Child Support Title IV-D Reimbursement

This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. This includes Fund 410.

Local Law Enforcement Block Grants

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. This includes Fund 415.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Juvenile Justice Alternative Education

This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. This includes Fund 425.

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Probation Commission ("TJPC"). The funds must be disbursed in accordance with TJPC regulations. This includes Fund 430.

Adult Probation - State Funds

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division ("TDCJ-CJAD"), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department (CSCD). The funds must be disbursed in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, and 451.

Capital Project Funds

Fort Bend Flood Control Water Supply Corporation (FBFCWSC)
Construction Drainage Projects

This fund is used to account for the receipts and disbursements related to the proceeds of the issuance of Revenue Bonds for the construction of drainage facilities located along Oyster Creek and Big Creek within the County. This includes Funds 726 and 728.

2007 Facilities Bonds Fund

This fund is used to account for the proceeds of the Fort Bend County Limited Tax (General Obligation) Bonds Series 2007, which are used to finance the construction and/or expansion of numerous County facilities. This includes Fund 732.

Justice Center Project Fund

This fund is used to account for the proceeds of the Fort Bend County Limited Tax Bonds Series 2009, which are being used to finance the construction of the County's Justice Center. This includes Fund 734.

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
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
October 31, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 3,736,176	\$ 1,790,828	\$ (445,615)	\$ 4,216,383
Taxes receivable, net				14,326,816
Grants receivable			8,120	150,612
Other receivables	329,864	246,198	4,885	463,486
Due from other funds				
Total Assets	\$ 4,066,040	\$ 2,037,026	\$ (432,610)	\$ 19,157,297
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 83,718
Due to other funds			220,321	286,383
Deferred revenues				14,326,816
Total Liabilities			220,321	14,696,917
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	4,066,040	2,037,026	(652,931)	4,460,380
Total Fund Balances	4,066,040	2,037,026	(652,931)	4,460,380
Total Liabilities and Fund Balances	\$ 4,066,040	\$ 2,037,026	\$ (432,610)	\$ 19,157,297

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 4,789,403	\$ 609,170	\$ 4,267	\$ 61,747	\$ 1,133,180	\$ 842,463
6,781,352					
6,013					18,084
				27,591	
<u>\$ 11,576,768</u>	<u>\$ 609,170</u>	<u>\$ 4,267</u>	<u>\$ 61,747</u>	<u>\$ 1,160,771</u>	<u>\$ 860,547</u>
\$ 81,322	\$	\$	\$	\$	\$
206,239				1,691	
6,781,353					
<u>7,068,914</u>				<u>1,691</u>	
4,507,854	609,170	4,267	61,747	1,159,080	860,547
<u>4,507,854</u>	<u>609,170</u>	<u>4,267</u>	<u>61,747</u>	<u>1,159,080</u>	<u>860,547</u>
<u>\$ 11,576,768</u>	<u>\$ 609,170</u>	<u>\$ 4,267</u>	<u>\$ 61,747</u>	<u>\$ 1,160,771</u>	<u>\$ 860,547</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
October 31, 2013

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,548	\$ 127,626	\$ 73,952	\$ 48,111
Taxes receivable, net				
Grants receivable				
Other receivables			445	
Due from other funds				
Total Assets	<u>\$ 8,548</u>	<u>\$ 127,626</u>	<u>\$ 74,397</u>	<u>\$ 48,111</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		376		
Deferred revenues				
Total Liabilities	<u></u>	<u>376</u>	<u></u>	<u></u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	<u>8,548</u>	<u>127,250</u>	<u>74,397</u>	<u>48,111</u>
Total Fund Balances	<u>8,548</u>	<u>127,250</u>	<u>74,397</u>	<u>48,111</u>
Total Liabilities and Fund Balances	<u>\$ 8,548</u>	<u>\$ 127,626</u>	<u>\$ 74,397</u>	<u>\$ 48,111</u>

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$ 90,156	\$ 123,781	\$ 2,082	\$ 17,719	\$ 193,493	\$ 2,303,306
	71				82,517
				665	
<u>\$ 90,156</u>	<u>\$ 123,852</u>	<u>\$ 2,082</u>	<u>\$ 17,719</u>	<u>\$ 194,158</u>	<u>\$ 2,385,823</u>
\$ 12,143	\$ 1,505	\$	\$	\$	\$ 83,419
<u>12,143</u>	<u>1,505</u>	<u></u>	<u></u>	<u></u>	<u>83,419</u>
78,013	122,347	2,082	17,719	194,158	2,302,404
<u>78,013</u>	<u>122,347</u>	<u>2,082</u>	<u>17,719</u>	<u>194,158</u>	<u>2,302,404</u>
<u>\$ 90,156</u>	<u>\$ 123,852</u>	<u>\$ 2,082</u>	<u>\$ 17,719</u>	<u>\$ 194,158</u>	<u>\$ 2,385,823</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
October 31, 2013

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 41	\$ 991,858	\$ 2,084,240	\$ 9,369
Taxes receivable, net				
Grants receivable				
Other receivables			2,296	157
Due from other funds				
Total Assets	\$ 41	\$ 991,858	\$ 2,086,536	\$ 9,526
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		395	69,529	
Deferred revenues				
Total Liabilities		395	69,529	
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	41	991,463	2,017,007	9,526
Total Fund Balances	41	991,463	2,017,007	9,526
Total Liabilities and Fund Balances	\$ 41	\$ 991,858	\$ 2,086,536	\$ 9,526

Special Revenue Funds					
Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$ 9,943	\$ 769,138	\$ 119,421	\$ 25,006	\$ 5,421	\$ 201,372
		18,840			2,916
<u>\$ 9,943</u>	<u>\$ 769,138</u>	<u>\$ 138,261</u>	<u>\$ 25,006</u>	<u>\$ 5,421</u>	<u>\$ 204,288</u>
\$	\$	\$	\$	\$	\$
		12,723	252,633		
		12,723	252,633		
9,943	769,138	125,538	(227,627)	5,421	204,288
9,943	769,138	125,538	(227,627)	5,421	204,288
<u>\$ 9,943</u>	<u>\$ 769,138</u>	<u>\$ 138,261</u>	<u>\$ 25,006</u>	<u>\$ 5,421</u>	<u>\$ 204,288</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
October 31, 2013

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 20,235	\$ 142,330	\$ (267,700)	\$ 1,502,071
Taxes receivable, net				
Grants receivable			201,328	
Other receivables				
Due from other funds				
Total Assets	<u>\$ 20,235</u>	<u>\$ 142,330</u>	<u>\$ (66,372)</u>	<u>\$ 1,502,071</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		4,825	181,881	29,947
Deferred revenues				
Total Liabilities	<u></u>	<u>4,825</u>	<u>181,881</u>	<u>29,947</u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	20,235	137,505	(248,253)	1,472,124
Total Fund Balances	<u>20,235</u>	<u>137,505</u>	<u>(248,253)</u>	<u>1,472,124</u>
Total Liabilities and Fund Balances	<u>\$ 20,235</u>	<u>\$ 142,330</u>	<u>\$ (66,372)</u>	<u>\$ 1,502,071</u>

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 638,946	\$ 2,063,745	\$ 248,506	\$ 28,290,718
			21,108,168
			402,997
			1,160,426
			665
<u>\$ 638,946</u>	<u>\$ 2,063,745</u>	<u>\$ 248,506</u>	<u>\$ 50,962,974</u>
\$ 143,325	\$ 159,962	\$ 11,311	\$ 479,638
15,794	6,267		1,386,071
			21,108,169
<u>159,119</u>	<u>166,229</u>	<u>11,311</u>	<u>22,973,878</u>
479,827	1,897,516	237,195	2,614,538
			25,374,558
<u>479,827</u>	<u>1,897,516</u>	<u>237,195</u>	<u>27,989,096</u>
<u>\$ 638,946</u>	<u>\$ 2,063,745</u>	<u>\$ 248,506</u>	<u>\$ 50,962,974</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Month Ended October 31, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 13,669
Fees and fines				96,942
Intergovernmental			10,465	
Earnings on investments	1,275	623	440	1,717
Miscellaneous			2,309	87,349
Total Revenues	<u>1,275</u>	<u>623</u>	<u>13,214</u>	<u>199,677</u>
Expenditures				
Current:				
General administration				
Administration of justice			681,841	
Construction and maintenance				584,354
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures			<u>681,841</u>	<u>584,354</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,275	623	(668,627)	(384,677)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	1,275	623	(668,627)	(384,677)
Fund Balances, Beginning	<u>4,064,765</u>	<u>2,036,403</u>	<u>15,696</u>	<u>4,845,057</u>
Fund Balances, Ending	<u>\$ 4,066,040</u>	<u>\$ 2,037,026</u>	<u>\$ (652,931)</u>	<u>\$ 4,460,380</u>

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>
\$ 7,678	\$	\$	\$	\$ 27,591	\$
	64,321				
1,832	123	1	13	241	180
					40
<u>9,510</u>	<u>64,444</u>	<u>1</u>	<u>13</u>	<u>27,832</u>	<u>220</u>
				8,956	
399,467			1,699		
					2,002
<u>399,467</u>	<u></u>	<u></u>	<u>1,699</u>	<u>8,956</u>	<u>2,002</u>
(389,957)	64,444	1	(1,686)	18,876	(1,782)
(389,957)	64,444	1	(1,686)	18,876	(1,782)
4,897,811	544,726	4,266	63,433	1,140,204	862,329
<u>\$ 4,507,854</u>	<u>\$ 609,170</u>	<u>\$ 4,267</u>	<u>\$ 61,747</u>	<u>\$ 1,159,080</u>	<u>\$ 860,547</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Month Ended October 31, 2013

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines			445	
Intergovernmental				
Earnings on investments		27	16	10
Miscellaneous		6,026		495
Total Revenues		6,053	461	505
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education		100		
Capital Outlay				
Total Expenditures		100		
Excess (Deficiency) of Revenues Over (Under) Expenditures		5,953	461	505
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances		5,953	461	505
Fund Balances, Beginning	8,548	121,297	73,936	47,606
Fund Balances, Ending	\$ 8,548	\$ 127,250	\$ 74,397	\$ 48,111

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$	\$	\$	\$	\$	\$
	1,597			70,000	82,517
	7,072		4	41	
2,848					
<u>2,848</u>	<u>8,669</u>	<u></u>	<u>4</u>	<u>70,041</u>	<u>82,517</u>
					12,464
527	1,735			4,337	
<u>527</u>	<u>1,735</u>	<u></u>	<u></u>	<u>4,337</u>	<u>12,464</u>
2,321	6,934		4	65,704	70,053
2,321	6,934		4	65,704	70,053
75,692	115,413	2,082	17,715	128,454	2,232,351
<u>\$ 78,013</u>	<u>\$ 122,347</u>	<u>\$ 2,082</u>	<u>\$ 17,719</u>	<u>\$ 194,158</u>	<u>\$ 2,302,404</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Month Ended October 31, 2013

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines				157
Intergovernmental			1,442	
Earnings on investments		210	437	
Miscellaneous		10,080		
Total Revenues		10,290	1,879	157
Expenditures				
Current:				
General administration		4,030		
Administration of justice			11,169	
Construction and maintenance				
Health and welfare				
Public safety			14,791	
Libraries and education				
Capital Outlay			42,970	
Total Expenditures		4,030	68,930	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures		6,260	(67,051)	157
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances		6,260	(67,051)	157
Fund Balances, Beginning	41	985,203	2,084,058	9,369
Fund Balances, Ending	\$ 41	\$ 991,463	\$ 2,017,007	\$ 9,526

Special Revenue Funds					
Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$	\$	\$	\$	\$	\$
	769,138		(155,135)		204,245
2		28		19	43
				5,402	
2	769,138	28	(155,135)	5,421	204,288
		1,890	72,492		
		1,890	72,492		
2	769,138	(1,862)	(227,627)	5,421	204,288
2	769,138	(1,862)	(227,627)	5,421	204,288
9,941		127,400			
\$ 9,943	\$ 769,138	\$ 125,538	\$ (227,627)	\$ 5,421	\$ 204,288

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Month Ended October 31, 2013

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Fees and fines				
Intergovernmental	20,778	150,424	(65,309)	1,441,094
Earnings on investments	4			613
Miscellaneous				
Total Revenues	20,782	150,424	(65,309)	1,441,707
Expenditures				
Current:				
General administration				
Administration of justice		12,919	182,944	330,223
Construction and maintenance				
Health and welfare				
Public safety	547			
Libraries and education				
Capital Outlay				
Total Expenditures	547	12,919	182,944	330,223
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,235	137,505	(248,253)	1,111,484
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	20,235	137,505	(248,253)	1,111,484
Fund Balances, Beginning				360,640
Fund Balances, Ending	\$ 20,235	\$ 137,505	\$ (248,253)	\$ 1,472,124

Capital Projects Funds			
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 21,347
			209,249
			2,518,535
204	483	87	8,673
			114,549
204	483	87	2,872,353
			16,494
			1,234,651
			983,821
			76,081
			17,340
			100
	125		43,095
	125		2,371,582
204	358	87	500,771
204	358	87	500,771
479,623	1,897,158	237,108	27,488,325
\$ 479,827	\$ 1,897,516	\$ 237,195	\$ 27,989,096

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Month Ended October 31, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 13,525,698	\$ 13,525,698	\$ 13,669	\$ (13,512,030)	0.1%
Fees and fines	5,315,000	5,315,000	96,942	(5,218,058)	1.8%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	40,000	40,000	1,717	(38,283)	4.3%
Miscellaneous	300,000	300,000	87,349	(212,651)	29.1%
Total Revenues	19,285,698	19,285,698	199,677	(19,086,021)	1.0%
Expenditures					
Current:					
Construction and maintenance	20,318,797	20,318,797	584,354	19,734,443	2.9%
Capital Outlay	159,266	159,266	-	159,266	0.0%
Total Expenditures	20,478,063	20,478,063	584,354	19,893,709	2.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,192,365)	(1,192,365)	(384,678)	807,688	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(100,000)	-	-		
Total Other Financing Sources (Uses)	(100,000)				
Net change in fund balances- budgetary basis	(1,292,365)	(1,192,365)	(384,678)	807,688	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	4,845,057	4,845,057	4,845,057		
Fund balances, Ending	\$ 3,552,692	\$ 3,652,692	\$ 4,460,379	\$ 807,688	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 199,677	\$	\$ 199,677
Expenditures	584,354	-	584,354
Net Changes in Fund Balances	(384,678)		(384,678)
Fund balances, Beginning			4,845,057
Fund balances, Ending			\$ 4,460,379

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Month Ended October 31, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 6,516,022	\$ 6,516,022	\$ 7,678	\$ (6,508,344)	0.1%
Earnings on investments	25,000	25,000	1,832	(23,168)	7.3%
Miscellaneous	45,000	45,000	-	(45,000)	0.0%
Total Revenues	<u>6,836,022</u>	<u>6,836,022</u>	<u>9,510</u>	<u>(6,826,512)</u>	<u>0.1%</u>
Expenditures					
Current:					
Construction and maintenance	7,601,704	7,601,704	399,467	7,202,237	5.3%
Capital Outlay	<u>688,600</u>	<u>688,600</u>		<u>688,600</u>	<u>0.0%</u>
Total Expenditures	<u>8,290,304</u>	<u>8,290,304</u>	<u>399,467</u>	<u>7,890,837</u>	<u>4.8%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,454,282)</u>	<u>(1,454,282)</u>	<u>(389,957)</u>	<u>1,064,324</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(1,944,803)</u>	<u>(0)</u>		<u>(0)</u>	
Total Other Financing Sources (Uses)	<u>(1,944,803)</u>	<u>(0)</u>		<u>(0)</u>	
Net change in fund balances- budgetary basis	<u>(3,399,085)</u>	<u>(1,454,282)</u>	<u>(389,957)</u>	<u>1,064,324</u>	
Net adjustment to reflect operations in accordance with GAAP (a)					
Fund balances, Beginning	<u>4,897,810</u>	<u>4,897,810</u>	<u>4,897,810</u>		
Fund balances, Ending	<u>\$ 1,498,725</u>	<u>\$ 3,443,528</u>	<u>\$ 4,507,853</u>	<u>\$ 1,064,324</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 9,510	\$	\$ 9,510
Expenditures	<u>399,467</u>	<u>-</u>	<u>399,467</u>
Net Changes in Fund Balances	<u>(389,957)</u>		<u>(389,957)</u>
Fund balances, Beginning			<u>4,897,810</u>
Fund balances, Ending			<u>\$ 4,507,853</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Month Ended October 31, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 31,928,256	\$ 31,928,256	\$ 32,106	\$ (31,896,150)	0.1%
Fees and fines	-	-	-		
Earnings on investments	35,000	35,000	535	(34,465)	1.5%
Total Revenues	<u>31,963,256</u>	<u>31,963,256</u>	<u>32,641</u>	<u>(31,930,615)</u>	<u>0.1%</u>
Expenditures					
Current:					
Principal	16,250,000	16,250,000	-	16,250,000	0.0%
Interest and fiscal charges	16,099,548	16,099,548	500	16,099,048	0.0%
Debt issuance costs			-		
Total Expenditures	<u>32,349,548</u>	<u>32,349,548</u>	<u>500</u>	<u>32,349,048</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(386,292)</u>	<u>(386,292)</u>	<u>32,141</u>	<u>418,433</u>	
Other Financing Sources (Uses)					
Issuance of Bonds			-		
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	<u>(386,292)</u>	<u>(386,292)</u>	<u>32,141</u>	<u>418,433</u>	
Fund balances, Beginning	<u>2,475,770</u>	<u>2,475,770</u>	<u>2,475,770</u>		
Fund balances, Ending	<u>\$ 2,089,478</u>	<u>\$ 2,089,478</u>	<u>\$ 2,507,911</u>	<u>\$ 418,433</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
October 31, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,882,648	\$ 1,662,053	\$ 3,544,701
Due from other funds	2,341,009		2,341,009
Total Current Assets	<u>4,223,657</u>	<u>1,662,053</u>	<u>5,885,710</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	670,526		670,526
Total Capital Assets	<u>670,526</u>		<u>670,526</u>
Total Assets	<u>4,894,183</u>	<u>1,662,053</u>	<u>6,556,236</u>
Liabilities			
Benefits payable	3,083,926	3,477,874	6,561,800
Due to other funds		954,992	954,992
Total Liabilities	<u>3,083,926</u>	<u>4,432,866</u>	<u>7,516,792</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>1,810,258</u>	<u>(2,770,814)</u>	<u>(960,556)</u>
Total Net Assets (Deficit)	<u>\$ 1,810,258</u>	<u>\$ (2,770,814)</u>	<u>\$ (960,556)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Month Ended October 31, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 2,779,681	\$ 150,003	\$ 2,929,684
Total Operating Revenues	<u>2,779,681</u>	<u>150,003</u>	<u>2,929,684</u>
Operating Expenses			
Current operations - general administration	21,807		21,807
Benefits provided	<u>3,325,719</u>	<u>70,418</u>	<u>3,396,137</u>
Total Operating Expenses	<u>3,347,526</u>	<u>70,418</u>	<u>3,417,944</u>
Operating (Loss)	(567,845)	79,585	(488,260)
Non-Operating Revenues			
Earnings on investments	<u>1,035</u>	<u></u>	<u>1,035</u>
Total Non-Operating Revenues	<u>1,035</u>	<u></u>	<u>1,035</u>
Change in Net Assets	(566,810)	79,585	(487,225)
Total Net Assets (Deficit), Beginning	<u>2,377,068</u>	<u>(2,850,399)</u>	<u>(473,331)</u>
Total Net Assets (Deficit), Ending	<u>\$ 1,810,258</u>	<u>\$ (2,770,814)</u>	<u>\$ (960,556)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended October 31, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 778,299	\$ (30,200)	\$ 748,099
Payment of benefits	(3,325,719)	(70,418)	(3,396,137)
Payment of general administration expenses	(21,807)		(21,807)
Net Cash Provided (Used) by Operating Activities	(2,569,227)	(100,618)	(2,669,845)
Cash Flows from Investing Activities:			
Interest earned on investments	1,035		1,035
Net Cash Flows Provided by Investing Activities	1,035		1,035
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	2,881		2,881
Net Cash (Used) by Capital and Related Financing Activities	2,881		2,881
Net Increase (Decrease) in Cash and Cash Equivalents	(2,565,311)	(100,618)	(2,665,929)
Cash and Cash Equivalents, Beginning of Year	4,447,959	1,762,670	6,210,629
Cash and Cash Equivalents, Ending of Year	\$ 1,882,648	\$ 1,662,053	\$ 3,544,700
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (567,845)	\$ 79,585	\$ (488,260)
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	(2,001,382)	(180,203)	(2,181,585)
Total adjustments	(2,001,382)	(180,203)	(2,181,585)
Net Cash Provided by Operating Activities	\$ (2,569,227)	\$ (100,618)	\$ (2,669,845)



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	56-65
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

FORT BEND COUNTY, TEXAS
NET ASSETS BY COMPONENT -
ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2005	2006	2007	2008
Governmental activities				
Invested in capital assets, net of related debt	\$ 370,338,466	\$ 432,997,770	\$ 571,604,116	\$ 617,510,083
Restricted	1,975,443	3,082,489	2,712,985	4,034,606
Unrestricted	41,861,958	65,582,780	67,881,987	42,289,889
Total governmental activities net assets	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>
Primary Government:				
Total primary government net assets	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>

Fiscal Year					
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Month Ended 10/31/2013</u>
\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 814,049,062
5,363,740	4,168,945	4,477,906	2,977,050	1,414,427	33,631,348
<u>23,075,239</u>	<u>(2,719,935)</u>	<u>(29,273,588)</u>	<u>(61,148,019)</u>	<u>(93,281,840)</u>	<u>(134,250,030)</u>
<u><u>\$ 708,025,880</u></u>	<u><u>\$ 715,845,088</u></u>	<u><u>\$ 718,350,724</u></u>	<u><u>\$ 707,263,434</u></u>	<u><u>\$ 723,254,415</u></u>	<u><u>\$ 713,430,380</u></u>
<u><u>\$ 708,025,880</u></u>	<u><u>\$ 715,845,088</u></u>	<u><u>\$ 718,350,724</u></u>	<u><u>\$ 707,263,434</u></u>	<u><u>\$ 723,254,415</u></u>	<u><u>\$ 713,430,380</u></u>

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

	Fiscal Year			
	2005	2006	2007	2008
Expenses				
Governmental Activities:				
General administration	\$ 42,976,074	\$ 23,638,550	\$ 36,523,584	\$ 33,235,842
Financial administration	4,176,563	5,127,456	5,655,962	7,581,878
Administration of justice	26,601,486	31,024,483	33,416,844	65,681,467
Construction and maintenance	31,424,221	32,721,293	25,197,262	47,535,293
Health and welfare	15,261,857	16,903,729	19,465,407	21,592,759
Cooperative services	837,121	941,743	826,741	1,143,390
Public safety	36,863,732	44,544,768	49,422,796	50,016,288
Park and recreation	1,712,461	623,401	1,699,999	2,128,502
Libraries and education	9,059,591	10,484,078	10,474,327	12,325,097
Interest on long-term debt	3,349,584	4,165,438	9,190,051	10,621,067
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	<u><u>\$ 172,262,690</u></u>	<u><u>\$ 170,174,939</u></u>	<u><u>\$ 191,872,973</u></u>	<u><u>\$ 251,861,583</u></u>
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 12,161,924	\$ 7,181,125	\$ 1,630,304	\$ 6,962,663
Financial administration	7,911,436	613,495	1,760,789	1,976,033
Administration of justice	5,593,224	5,761,276	11,948,143	6,692,111
Construction and maintenance	3,175,198	4,562,531	7,690,682	8,305,998
Health and welfare	4,736,269	4,961,502	5,240,602	4,036,821
Public safety	2,487,425	3,704,319	3,493,999	3,946,125
Park and recreation	186,611	201,626	86,733	189,273
Libraries and education	307,838	235,693	240,363	262,957
Interest on long-term debt				
Operating grants and contributions:				
General administration	2,048,499	1,630,190	1,633,383	6,386,016
Financial administration				
Administration of justice	5,285,427	4,089,072	4,944,665	5,995,866
Construction and maintenance	135,247		368,058	1,137,555
Health and welfare	3,276,058	816,749	5,042,570	4,663,836
Cooperative services			10,648	1,936
Public safety	3,345,684	1,778,870	4,895,654	5,754,025
Park and recreation	176,577	113,718	112,464	102,738
Libraries and education	74,410	187,127	88,948	141,938
Capital grants and contributions:				
Administration of justice				
Construction and maintenance	21,348,940	73,252,137	101,241,210	33,540,586
Health and welfare				
Libraries and education				
Total governmental activities program revenues	<u><u>\$ 72,250,767</u></u>	<u><u>\$ 109,089,430</u></u>	<u><u>\$ 150,429,215</u></u>	<u><u>\$ 90,096,477</u></u>

Fiscal Year					Month Ended
2009	2010	2011	2012	2013	10/31/2013
\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 3,612,225
8,841,189	8,059,389	9,441,048	8,345,130	8,689,634	551,828
75,836,037	78,173,873	86,468,201	91,021,550	88,026,743	5,296,236
47,188,776	46,946,163	45,632,055	54,818,967	39,479,333	1,805,013
25,623,533	28,566,454	30,104,991	30,906,886	32,321,069	1,454,887
1,188,580	1,123,951	1,177,426	1,118,341	1,057,192	49,385
61,126,911	55,269,509	55,315,591	54,702,459	55,413,140	3,073,368
1,879,525	2,263,280	2,917,574	2,614,004	2,656,159	172,964
12,956,363	13,468,700	14,800,838	15,708,114	16,131,929	887,471
12,338,352	15,494,994	14,887,908	15,037,346	(21,997)	(652,427)
				2,097,950	486,455
				15,771,374	500
<u>\$ 287,855,311</u>	<u>\$ 288,004,479</u>	<u>\$ 301,581,135</u>	<u>\$ 313,741,831</u>	<u>\$ 301,664,034</u>	<u>\$ 16,737,905</u>
\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 908,227
2,451,191	3,273,137	3,988,371	4,695,710	5,938,817	1,517
6,828,228	7,032,374	7,222,932	7,522,930	6,180,140	483,247
8,442,746	6,737,542	6,679,429	7,466,798	5,549,330	25,750
5,057,246	5,652,201	6,396,645	6,138,679	7,085,054	625,674
4,887,245	5,060,714	5,621,993	5,642,978	700,554	25,563
187,724	136,864	141,893	183,406	175,619	35,459
256,730	240,719	246,699	269,015	279,570	20,199
6,257,935	2,034,953	5,257,804	4,167,626	7,907,097	172,610
7,242,476	6,805,719	7,719,264	6,821,433	5,355,301	2,729,417
1,509,761	356,447	1,381,572	949,663	26,918,636	64,321
4,982,855	8,188,534	12,506,581	10,899,781	14,545,610	(8,989)
	13,136				
13,784,334	4,464,349	8,623,225	6,252,054	4,758,606	360,597
61,023	1,255,743	157,468	104,002	85,560	
97,403	194,400	174,204	438,841	64,483	6,026
	2,934		27,234		
62,012,765	30,355,407	25,214,312	23,872,205		
45,000					
1,917,000					
<u>\$ 133,013,440</u>	<u>\$ 88,828,287</u>	<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 94,054,660</u>	<u>\$ 5,449,618</u>

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

	Fiscal Year			
	2005	2006	2007	2008
Net (Expense)/Revenue				
Governmental Activities	<u>\$(100,011,923)</u>	<u>\$ (61,085,509)</u>	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>
Total primary government net (expense)/revenue	<u><u>\$(100,011,923)</u></u>	<u><u>\$ (61,085,509)</u></u>	<u><u>\$ (41,443,758)</u></u>	<u><u>\$ (161,765,106)</u></u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 127,696,573	\$ 137,839,711	\$ 151,404,502	\$ 171,832,680
Sales taxes				
Earnings on investments	3,109,378	5,999,017	12,009,284	8,082,178
Grants and contributions not restricted to specific programs		4,515,643		
Miscellaneous	<u>329,311</u>	<u>228,309</u>	<u>875,137</u>	<u>3,486,452</u>
Total governmental activities	<u>131,135,262</u>	<u>148,582,680</u>	<u>164,288,923</u>	<u>183,401,310</u>
Total primary government	<u><u>\$ 131,135,262</u></u>	<u><u>\$ 148,582,680</u></u>	<u><u>\$ 164,288,923</u></u>	<u><u>\$ 183,401,310</u></u>
Change in Net Assets				
Governmental Activities	<u>\$ 31,123,339</u>	<u>\$ 87,497,171</u>	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>
Total primary government	<u><u>\$ 31,123,339</u></u>	<u><u>\$ 87,497,171</u></u>	<u><u>\$ 122,845,165</u></u>	<u><u>\$ 21,636,204</u></u>

Fiscal Year					Month Ended
2009	2010	2011	2012	2013	10/31/2013
<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (220,730,721)</u>	<u>\$ (207,609,374)</u>	<u>\$ (11,288,287)</u>
<u><u>\$ (154,841,871)</u></u>	<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>	<u><u>\$ (220,730,721)</u></u>	<u><u>\$ (207,609,374)</u></u>	<u><u>\$ (11,288,287)</u></u>
\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 242,310
			1,099,103	2,956,560	-
3,664,184	3,870,155	2,925,202	2,584,776	930,274	44,417
<u>3,901,588</u>	<u>4,237,069</u>	<u>5,954,640</u>	<u>6,745,855</u>	<u>12,129,644</u>	<u>1,177,525</u>
<u>199,033,175</u>	<u>206,995,400</u>	<u>205,700,181</u>	<u>209,643,431</u>	<u>223,600,355</u>	<u>1,464,252</u>
<u><u>\$ 199,033,175</u></u>	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>	<u><u>\$ 223,600,355</u></u>	<u><u>\$ 1,464,252</u></u>
<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>	<u>\$ (11,087,290)</u>	<u>\$ 15,990,981</u>	<u>\$ (9,824,035)</u>
<u><u>\$ 44,191,304</u></u>	<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>	<u><u>\$ (11,087,290)</u></u>	<u><u>\$ 15,990,981</u></u>	<u><u>\$ (9,824,035)</u></u>

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

	Fiscal Year			
	2005	2006	2007	2008
General Fund				
Reserved:				
Prepaid Items	\$ 248,968	\$ 97,835	\$ 326,402	\$ 197,806
Unreserved	29,138,820	36,741,861	35,375,155	38,547,536
Total General Fund	<u>\$ 29,387,788</u>	<u>\$ 36,839,696</u>	<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 2,242,467	\$ 2,680,553	\$ 4,031,923	\$ 4,370,499
Prepaid items	11,528			7,879
Capital projects	9,310,616	15,765,015	171,246,482	106,937,644
Unreserved, reported in:				
Special revenue funds	8,700,780	12,289,125	16,787,185	15,585,100
Capital project funds	4,949,578	10,218,573	4,381,036	4,857,926
Total All Other Governmental Funds	<u>\$ 25,214,969</u>	<u>\$ 40,953,266</u>	<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>

Fiscal Year					
2009	2010	2011	2012	2013	Month Ended 10/31/2013
\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$
34,463,474	43,269,189	43,922,974	35,743,720	36,475,209	28,909,610
<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,708,800</u>	<u>\$ 28,909,610</u>
\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 2,507,911
11,224	4,305	69,379	54,201	7,010	
154,475,649	76,694,711		43,250,162	27,601,310	27,607,454
23,120,456	22,906,854	30,082,521	31,461,031	24,867,428	25,374,558
<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 54,951,518</u>	<u>\$ 55,489,923</u>

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

	Fiscal Year			
	2005	2006	2007	2008
Revenues				
Taxes, property	\$ 124,128,673	\$ 140,406,615	\$ 151,296,278	\$ 173,947,606
Taxes, sales				
Fees and fines	20,732,680	20,820,411	26,999,560	28,948,356
Intergovernmental	18,740,497	14,880,649	18,948,719	27,189,804
Earnings on investments	2,700,358	5,708,178	11,724,807	7,875,929
Miscellaneous	5,099,717	5,707,079	7,377,537	5,397,431
Total Revenues	171,401,925	187,522,932	216,346,901	243,359,126
Expenditures				
Current:				
General administration	23,528,699	25,168,551	26,680,249	36,060,406
Financial administration	4,793,678	5,128,091	5,666,739	6,330,272
Administration of justice	29,106,358	29,778,206	33,248,618	38,895,064
Construction and maintenance	26,458,999	29,167,929	27,314,125	28,584,504
Health and welfare	16,411,989	17,192,173	18,227,500	20,369,042
Cooperative services	884,948	890,696	934,276	975,720
Public safety	41,102,638	45,536,081	51,014,580	63,081,120
Parks and recreation	1,619,136	1,667,241	1,822,404	1,739,346
Libraries and education	9,127,100	10,154,229	10,694,749	10,422,032
Capital Outlay	13,793,033	20,878,318	30,205,800	78,040,663
Debt Service:				
Principal	5,805,000	5,995,000	7,125,000	8,220,000
Interest and fiscal charges	3,352,437	4,105,682	6,610,629	12,266,435
Debt Issuance costs				
Total Expenditures	175,984,015	195,662,197	219,544,669	304,984,604
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(4,582,090)	(8,139,265)	(3,197,768)	(61,625,478)
Other Financing Sources (Uses)				
Transfers in	7,422,408	7,413,941	9,165,382	9,569,698
Transfers (out)	(11,978,097)	(7,413,941)	(9,165,382)	(9,569,698)
Bonds issued				
Refunding bonds issued				
Premium on refunding bonds issued				
Issuance of debt		30,245,000	157,552,984	
Payments to current refunding bond agent				
Sale of capital assets	472,300			
Proceeds from capital lease				
Total Other Financing Sources (Uses)	(4,083,389)	30,245,000	157,552,984	
Net Change in Fund Balances	\$ (8,665,479)	\$ 22,105,735	\$ 154,355,216	\$ (61,625,478)
Debt service as a percentage of noncapital expenditures	5.65%	5.78%	7.25%	9.03%

Fiscal Year					
2009	2010	2011	2012	2013	Month Ended 10/31/2013
\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 242,310
			1,099,103	2,956,560	
34,591,324	35,306,339	37,371,124	39,598,440	37,219,815	2,154,035
35,910,436	28,400,145	36,971,987	29,377,233	43,641,685	3,447,436
3,509,046	3,744,027	2,798,039	2,451,577	930,275	44,415
8,396,202	7,256,967	6,635,261	7,175,498	12,198,293	1,210,864
272,965,912	273,936,675	281,183,309	279,758,358	305,214,172	7,099,060
38,259,862	40,727,455	42,352,337	35,704,861	35,700,575	3,463,769
7,162,814	6,725,826	7,176,186	7,221,313	7,180,608	527,251
68,150,496	67,310,882	71,839,346	75,286,042	75,903,798	4,899,536
30,896,400	26,775,517	29,542,425	28,214,027	27,403,230	1,136,840
22,539,945	21,124,782	22,067,744	27,835,260	30,447,359	1,313,187
1,049,985	933,519	986,392	960,392	883,324	44,517
44,578,722	40,895,974	44,156,502	45,463,593	44,916,198	2,777,484
1,815,986	2,231,528	2,263,590	1,957,044	1,979,888	131,278
11,398,561	11,354,804	12,176,637	13,012,700	13,034,164	763,645
102,627,536	99,931,347	88,927,796	44,845,672	57,508,193	301,835
8,305,000	8,100,000	12,590,000	13,300,000	15,630,000	
12,149,302	16,341,773	15,528,257	15,571,727	16,745,929	
1,176,319	225,979	249,266	541,944	3,650	500
350,110,928	342,679,386	349,856,478	309,914,575	327,336,916	15,359,842
(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	(8,260,782)
23,578,390	15,248,368	14,402,786	13,258,127	11,521,941	
(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	
119,910,000			58,220,000		
2,460,000	20,780,000	9,675,000			
5,241,474					
122,676	2,170,147	784,853	7,326,639		
(2,865,000)	(24,600,000)	(10,230,000)			
124,869,150	(1,649,853)	229,853	65,546,639		
\$ 47,724,134	\$ (70,392,564)	\$ (68,443,316)	\$ 35,390,422	\$ (22,122,744)	\$ (8,260,782)
8.26%	10.07%	10.78%	10.89%	12.00%	