

MONTHLY FINANCIAL REPORT
For Three Months Ended December 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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April 8, 2014

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

Gentlemen:

The Monthly Unaudited Financial Report for the three months ending December 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***December 31, 2013*

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 116,114,029	\$ 121,800,676
Receivables:		
Taxes, net	119,193,291	
Grants	7,570,668	
Fees and fines	4,335,283	
Other	1,929,437	
Prepaid items	125,275	
Deferred charges - debt refunding		11,460,051
Deferred issuance costs	3,397,939	2,998,391
Due from component units	134,731	
Capital assets, not being depreciated	418,597,935	
Capital assets, net of accumulated depreciation	737,090,433	271,695,826
Total Assets	1,408,489,021	407,954,944
Liabilities		
Accounts payable and accrued expenses	8,505,668	
Retainage payable	1,272,057	4,732,627
Accrued interest payable	1,368,837	1,182,623
Unearned revenues	113,292,244	
Due to primary government		134,731
Due to other governments	569,702	
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	654,572,696	350,969,398
Net Assets		
Invested in capital assets, net of related debt	817,070,127	(73,223,591)
Restricted for:		
Debt Service	28,079,355	
Unrestricted	(91,233,157)	130,209,137
Total Net Assets	\$ 753,916,325	\$ 56,985,546

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Three Months Ended December 31, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 10,894,480	\$ 2,009,334	\$ 256,610	\$
Financial administration	1,860,871	50,179		
Administration of justice	16,252,800	1,283,757	3,709,615	
Construction and maintenance	7,255,835	99,607	146,764	
Health and welfare	5,194,141	1,683,595	830,852	
Cooperative services	162,204			
Public safety	11,277,288	232,255	1,091,360	
Park and recreation	560,206	54,571		
Libraries and education	3,448,334	57,704	13,191	
Capital outlay, interim financial activity	(4,225,545)			
Internal Service Fund, interim activity	414,121			
Interest on long-term debt	1,500			
Total Primary Government	\$ 53,096,235	\$ 5,471,002	\$ 6,048,392	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	1,772,150	3,840,804		
FB Grand Parkway Toll Road Operations	127,818	5,500		
FB Housing Finance Corp.				
FBC Industrial Development Corporation		-		
Total Component Units	\$ 1,899,968	\$ 3,846,304	\$	\$

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	
\$ (8,628,536)	\$
(1,810,692)	
(11,259,428)	
(7,009,464)	
(2,679,694)	
(162,204)	
(9,953,673)	
(505,635)	
(3,377,439)	
4,225,545	
(414,121)	
(1,500)	
<u>(41,576,841)</u>	
	2,068,654
	(122,318)
	<u>1,946,336</u>
69,304,164	
214,262	
156,251	72,197
<u>2,866,252</u>	
<u>72,540,929</u>	<u>72,197</u>
30,964,088	2,018,533
<u>722,952,237</u>	<u>54,967,013</u>
<u>\$ 753,916,325</u>	<u>\$ 56,985,546</u>

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 38,022,289	\$ 12,597,436	\$ 21,149,914	\$ 41,561,932	\$ 113,331,571
Taxes receivable, net	91,088,631	16,850,756		11,253,906	119,193,293
Grants receivable	7,284,708			285,960	7,570,668
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,747,992			197,585	1,945,577
Due from component units	134,731				134,731
Prepaid items	125,275				125,275
Total Assets	\$ 142,722,769	\$ 29,448,192	\$ 21,149,914	\$ 53,299,384	\$ 246,620,259
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 2,043,859	\$	\$	\$	\$ 2,043,859
Retainage payable	531,629		297,409	443,019	1,272,057
Due to other funds	1,051,366		2,572	1,064,883	2,118,821
Due to other governments	569,702				569,702
Deferred revenue	95,428,072	16,850,756		11,253,907	123,532,735
Total Liabilities	99,624,628	16,850,756	299,981	12,761,809	129,537,174
Fund Balances:					
Reserved for:					
Debt service		12,597,436			12,597,436
Prepaid Items	125,275				125,275
Capital projects			20,849,933	1,946,752	22,796,685
Unreserved, reported in:					
General Fund	42,972,866				42,972,866
Special revenue funds				38,590,823	38,590,823
Total Fund Balances	43,098,141	12,597,436	20,849,933	40,537,575	117,083,085
Total Liabilities and Fund Balances	\$ 142,722,769	\$ 29,448,192	\$ 21,149,914	\$ 53,299,384	\$ 246,620,259

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 52,822,625	\$ 10,120,459	\$	\$ 6,361,080	\$ 69,304,164
Taxes - Sales				214,262	214,262
Fees and fines	4,978,052			956,120	5,934,172
Intergovernmental	3,016,487		50,000	4,926,152	7,992,639
Earnings on investments	64,206	2,707	23,440	65,900	156,253
Miscellaneous	2,567,237			299,971	2,867,208
Total Revenues	63,448,607	10,123,166	73,440	12,823,485	86,468,698
Expenditures					
Current:					
General administration	10,361,698			133,451	10,495,149
Financial administration	1,790,525				1,790,525
Administration of justice	12,210,395			4,321,802	16,532,197
Construction and maintenance	517,284			4,740,901	5,258,185
Health and welfare	4,639,869			556,824	5,196,693
Cooperative services	147,600				147,600
Public safety	10,291,181			103,876	10,395,057
Parks and recreation	434,483				434,483
Libraries and education	3,067,593			9,124	3,076,717
Capital Outlay	3,332,957		4,639,885	871,760	8,844,602
Debt Service:					
Interest and fiscal charges		500			500
Debt issuance costs		1,000			1,000
Total Expenditures	46,793,585	1,500	4,639,885	10,737,738	62,172,708
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	16,655,022	10,121,666	(4,566,445)	2,085,747	24,295,990
Other Financing Sources (Uses)					
Transfers in				11,032,452	11,032,452
Transfers (out)	(10,963,503)			(68,949)	(11,032,452)
Total Other Financing Sources (Uses)	(10,963,503)			10,963,503	
Net change in fund balances	5,691,519	10,121,666	(4,566,445)	13,049,250	24,295,990
Fund Balances, Beginning	37,406,622	2,475,770	25,416,378	27,488,325	92,787,095
Fund Balances, Ending	\$ 43,098,141	\$ 12,597,436	\$ 20,849,933	\$ 40,537,575	\$ 117,083,085

FORT BEND COUNTY, TEXAS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
December 31, 2013

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 2,782,455
Due from other funds	2,886,840
Total Current Assets	<u>5,669,295</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>664,763</u>
Total Capital Assets	<u>664,763</u>
Total Assets	<u>6,334,058</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,561,800
Due to other funds	768,019
Total Current Liabilities	<u>7,329,819</u>
Total Liabilities	<u>7,329,819</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(995,761)</u>
Total Net Assets (Deficit)	<u>\$ (995,761)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Three Months Ended December 31, 2013

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 8,864,235
Total Operating Revenues	<u>8,864,235</u>
Operating Expenses	
Current operations - general administration	263,812
Benefits provided	<u>9,125,246</u>
Total Operating Expenses	<u>9,389,058</u>
Operating Income (Loss)	(524,823)
Non-Operating Revenues	
Earnings on investments	<u>2,393</u>
Total Non-Operating Revenues	<u>2,393</u>
Change in Net Assets	(522,430)
Total Net Assets (Deficit), Beginning	<u>(473,331)</u>
Total Net Assets (Deficit), Ending	<u><u>\$ (995,761)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Three Months Ended December 31, 2013

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 5,949,846
Payment of benefits	(9,125,246)
Payment of general administration expenses	(263,812)
	<hr/>
Net Cash Provided by Operating Activities	(3,439,212)
	<hr/>
Cash Flows from Investing Activities	
Interest earned on investments	2,393
	<hr/>
Net Cash Provided by Investing Activities	2,393
	<hr/>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	8,644
	<hr/>
Net Cash (Used) by Capital and Related Financing Activities	8,644
	<hr/>
Net Increase in Cash and Cash Equivalents	(3,428,175)
	<hr/>
Cash and Cash Equivalents, Beginning of Year	6,210,629
	<hr/>
Cash and Cash Equivalents, End of Year	\$ 2,782,454
	<hr/> <hr/>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (524,823)
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	(2,914,389)
	<hr/>
Total adjustments	(2,914,389)
	<hr/>
Net Cash Provided by Operating Activities	\$ (3,439,212)
	<hr/> <hr/>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 18,948,323
Total Assets	<u>\$ 18,948,323</u>
Liabilities	
Due to other governments	\$ 18,948,323
Total Liabilities	<u>\$ 18,948,323</u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

December 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	\$ 7,715	\$ 65,471,271	\$ 56,065,400	\$	\$ 256,290	\$ 121,800,676
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		161,397,185	110,298,641			271,695,826
Total Assets	<u>7,715</u>	<u>239,759,272</u>	<u>167,931,667</u>		<u>256,290</u>	<u>407,954,944</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		821,627	3,911,000			4,732,627
Due to primary government		96,089	38,642			134,731
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>173,134,131</u>	<u>177,835,267</u>			<u>350,969,398</u>
Net Assets						
Invested in capital assets, net of related debt		(10,234,957)	(62,988,634)			(73,223,591)
Unrestricted	7,715	76,860,098	53,085,034		256,290	130,209,137
Total Net Assets	<u>\$ 7,715</u>	<u>\$ 66,625,141</u>	<u>\$ (9,903,600)</u>	<u>\$</u>	<u>\$ 256,290</u>	<u>\$ 56,985,546</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Three Months Ended December 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	1,461,314	3,840,804	
Interest on long-term debt	310,836		
Total Fort Bend Toll Road Authority	1,772,150	3,840,804	
Grand Parkway Toll Road Operations			
Toll road operations	122,318	5,500	
Interest on long-term debt	5,500		
Total Grand Parkway Toll Road Operations	127,818	5,500	
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	\$ 1,899,968	\$ 3,846,304	\$ -

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
\$	\$	\$	\$	\$	\$
	2,379,490				2,379,490
	(310,836)				(310,836)
	2,068,654				2,068,654
		(116,818)			(116,818)
		(5,500)			(5,500)
		(122,318)			(122,318)
	2,068,654	(122,318)			1,946,336
5	40,866	31,085		241	72,197
5	40,866	31,085		241	72,197
5	2,109,520	(91,233)		241	2,018,533
7,710	64,515,621	(9,812,367)		256,049	54,967,013
\$ 7,715	\$ 66,625,141	\$ (9,903,600)	\$	\$ 256,290	\$ 56,985,546



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 Three Months Ended December 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	\$ 52,787,180	\$(113,415,585)	31.8%
Fees and fines	23,856,500	23,856,500	4,735,497	(19,121,003)	19.8%
Intergovernmental	2,615,000	2,775,000	919,247	(1,855,753)	33.1%
Earnings on investments	602,325	602,325	64,206	(538,119)	10.7%
Miscellaneous	3,343,500	3,369,000	1,174,782	(2,194,218)	34.9%
Total Revenues	<u>196,620,090</u>	<u>196,805,590</u>	<u>59,680,912</u>	<u>(137,124,678)</u>	<u>30.3%</u>
Expenditures					
Current:					
General administration	38,463,089	38,372,917	9,738,244	28,634,673	25.4%
Financial administration	7,879,488	7,879,488	1,790,525	6,088,963	22.7%
Administration of justice	57,417,752	57,600,593	11,906,557	45,694,036	20.7%
Construction and maintenance	2,549,588	2,549,588	497,107	2,052,482	19.5%
Health and welfare	21,840,084	20,449,320	3,170,283	17,279,037	15.5%
Cooperative services	1,010,906	1,010,906	147,587	863,319	14.6%
Public safety	41,013,288	41,009,288	8,307,147	32,702,141	20.3%
Parks and recreation	2,337,814	2,304,814	434,483	1,870,331	18.9%
Libraries and education	13,871,933	13,871,933	3,067,593	10,804,339	22.1%
Capital Outlay	<u>6,888,832</u>	<u>3,281,928</u>	<u>1,086,284</u>	<u>2,195,643</u>	<u>33.1%</u>
Total Expenditures	<u>193,272,773</u>	<u>188,330,774</u>	<u>40,145,811</u>	<u>148,184,964</u>	<u>21.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,347,317</u>	<u>8,474,816</u>	<u>19,535,102</u>	<u>11,060,286</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(11,087,006)	(11,087,006)	(10,963,503)	(123,503)	
Total Other Financing Sources (Uses)	<u>(11,087,006)</u>	<u>(11,087,006)</u>	<u>(10,963,503)</u>	<u>(123,503)</u>	
Net change in fund balances- budgetary basis	<u>(7,739,689)</u>	<u>(2,612,190)</u>	<u>8,571,599</u>	<u>10,936,783</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(2,880,079)</u>		
Fund Balances, Beginning	<u>37,406,622</u>	<u>37,406,622</u>	<u>37,406,622</u>		
Fund Balances, Ending	<u>\$ 29,666,933</u>	<u>\$ 34,794,432</u>	<u>\$ 43,098,141</u>	<u>\$ 10,936,783</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	\$ 59,680,912	\$ 3,767,735	\$ 63,448,647
Expenditures	40,145,811	6,647,814	46,793,625
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,535,102	(2,880,079)	16,655,022
Transfers in		-	
Transfers out	(10,963,503)	-	(10,963,503)
Total Other Financing Sources (Uses)	(10,963,503)		(10,963,503)
Net Changes in Fund Balances	8,571,599	(2,880,079)	5,691,519
Fund Balances, Beginning			37,406,622
Fund Balances, Ending			<u>\$ 43,098,141</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
December 31, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 4,277,166	\$ 2,038,207	\$ 9,071,435	\$ 6,048,981
Taxes receivable, net				7,684,264
Grants receivable			16,252	150,612
Other receivables			1,437	96,541
Total Assets	\$ 4,277,166	\$ 2,038,207	\$ 9,089,124	\$ 13,980,398
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 47,098
Due to other funds			391,345	118,242
Deferred revenues				7,684,264
Total Liabilities			391,345	7,849,604
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	4,277,166	2,038,207	8,697,779	6,130,794
Total Fund Balances	4,277,166	2,038,207	8,697,779	6,130,794
Total Liabilities and Fund Balances	\$ 4,277,166	\$ 2,038,207	\$ 9,089,124	\$ 13,980,398

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 5,892,972	\$ 609,425	\$ 4,269	\$ 55,767	\$ 1,149,440	\$ 857,507
3,569,642					
6,013					
				23,670	
<u>\$ 9,468,627</u>	<u>\$ 609,425</u>	<u>\$ 4,269</u>	<u>\$ 55,767</u>	<u>\$ 1,173,110</u>	<u>\$ 857,507</u>
\$ 81,322	\$	\$	\$	\$	\$
267,481				4,741	621
3,569,643					
<u>3,918,446</u>				<u>4,741</u>	<u>621</u>
5,550,181	609,425	4,269	55,767	1,168,369	856,886
<u>5,550,181</u>	<u>609,425</u>	<u>4,269</u>	<u>55,767</u>	<u>1,168,369</u>	<u>856,886</u>
<u>\$ 9,468,627</u>	<u>\$ 609,425</u>	<u>\$ 4,269</u>	<u>\$ 55,767</u>	<u>\$ 1,173,110</u>	<u>\$ 857,507</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,548	\$ 126,977	\$ 74,808	\$ 48,626
Taxes receivable, net				
Grants receivable				
Other receivables			315	
Total Assets	<u>\$ 8,548</u>	<u>\$ 126,977</u>	<u>\$ 75,123</u>	<u>\$ 48,626</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		1,532		
Deferred revenues				
Total Liabilities	<u></u>	<u>1,532</u>	<u></u>	<u></u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,548	125,445	75,123	48,626
Total Fund Balances	<u>8,548</u>	<u>125,445</u>	<u>75,123</u>	<u>48,626</u>
Total Liabilities and Fund Balances	<u>\$ 8,548</u>	<u>\$ 126,977</u>	<u>\$ 75,123</u>	<u>\$ 48,626</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
\$ 83,012	\$ 112,222	\$ 2,023	\$ 17,726	\$ 184,043	\$ 2,295,359
	38				75,256
<u>\$ 83,012</u>	<u>\$ 112,260</u>	<u>\$ 2,023</u>	<u>\$ 17,726</u>	<u>\$ 184,043</u>	<u>\$ 2,370,615</u>
\$	\$	\$	\$	\$	\$
	523				3,432
<u></u>	<u>523</u>	<u></u>	<u></u>	<u></u>	<u>3,432</u>
83,012	111,737	2,023	17,726	184,043	2,367,183
<u>83,012</u>	<u>111,737</u>	<u>2,023</u>	<u>17,726</u>	<u>184,043</u>	<u>2,367,183</u>
<u>\$ 83,012</u>	<u>\$ 112,260</u>	<u>\$ 2,023</u>	<u>\$ 17,726</u>	<u>\$ 184,043</u>	<u>\$ 2,370,615</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 36,453	\$ 975,034	\$ 1,955,931	\$ 9,526
Taxes receivable, net				
Grants receivable				
Other receivables				328
Total Assets	<u>\$ 36,453</u>	<u>\$ 975,034</u>	<u>\$ 1,955,931</u>	<u>\$ 9,854</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		1,185	6,811	
Deferred revenues				
Total Liabilities	<u></u>	<u>1,185</u>	<u>6,811</u>	<u></u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	36,453	973,849	1,949,120	9,854
Total Fund Balances	<u>36,453</u>	<u>973,849</u>	<u>1,949,120</u>	<u>9,854</u>
Total Liabilities and Fund Balances	<u>\$ 36,453</u>	<u>\$ 975,034</u>	<u>\$ 1,955,931</u>	<u>\$ 9,854</u>

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
\$ 9,887	\$ 769,138	\$ 109,746	\$ 95,041	\$ 5,423	\$ 204,373
		13,646			
<u>\$ 9,887</u>	<u>\$ 769,138</u>	<u>\$ 123,392</u>	<u>\$ 95,041</u>	<u>\$ 5,423</u>	<u>\$ 204,373</u>
\$	\$	\$	\$	\$	\$
			130,186		
			<u>130,186</u>		
9,887	769,138	123,392	(35,145)	5,423	204,373
<u>9,887</u>	<u>769,138</u>	<u>123,392</u>	<u>(35,145)</u>	<u>5,423</u>	<u>204,373</u>
<u>\$ 9,887</u>	<u>\$ 769,138</u>	<u>\$ 123,392</u>	<u>\$ 95,041</u>	<u>\$ 5,423</u>	<u>\$ 204,373</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
December 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	\$ 48,158	\$ 106,543	\$ 208,807	\$ 1,808,009
Taxes receivable, net				
Grants receivable		99,437		
Other receivables				
Total Assets	\$ 48,158	\$ 205,980	\$ 208,807	\$ 1,808,009
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		4,224	97,134	37,426
Deferred revenues				
Total Liabilities		4,224	97,134	37,426
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	48,158	201,756	111,673	1,770,583
Total Fund Balances	48,158	201,756	111,673	1,770,583
Total Liabilities and Fund Balances	\$ 48,158	\$ 205,980	\$ 208,807	\$ 1,808,009

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 623,096	\$ 1,389,601	\$ 248,653	\$ 41,561,932
			11,253,906
			285,960
			197,585
<u>\$ 623,096</u>	<u>\$ 1,389,601</u>	<u>\$ 248,653</u>	<u>\$ 53,299,383</u>
\$ 143,325	\$ 159,962	\$ 11,311	\$ 443,018
			1,064,883
			11,253,907
<u>143,325</u>	<u>159,962</u>	<u>11,311</u>	<u>12,761,808</u>
479,771	1,229,639	237,342	1,946,752
			38,590,823
<u>479,771</u>	<u>1,229,639</u>	<u>237,342</u>	<u>40,537,575</u>
<u>\$ 623,096</u>	<u>\$ 1,389,601</u>	<u>\$ 248,653</u>	<u>\$ 53,299,383</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 4,298,151
Taxes, sales	214,262			
Fees and fines				224,590
Intergovernmental			27,889	
Earnings on investments	3,705	1,804	5,571	5,905
Miscellaneous			6,931	181,862
Total Revenues	<u>217,967</u>	<u>1,804</u>	<u>40,391</u>	<u>4,710,508</u>
Expenditures				
Current:				
General administration	5,566			
Administration of justice			2,321,811	
Construction and maintenance				3,280,791
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				143,980
Total Expenditures	<u>5,566</u>		<u>2,321,811</u>	<u>3,424,771</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	212,401	1,804	(2,281,420)	1,285,737
Other Financing Sources (Uses)				
Transfers in			10,963,503	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>10,963,503</u>	
Net change in fund balances	212,401	1,804	8,682,083	1,285,737
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>\$ 4,277,166</u>	<u>\$ 2,038,207</u>	<u>\$ 8,697,779</u>	<u>\$ 6,130,794</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 2,062,929	\$	\$	\$	\$	\$
				75,081	
32,436	64,321				
4,715	378	3	39	719	540
29,868			518		9,617
<u>2,129,948</u>	<u>64,699</u>	<u>3</u>	<u>557</u>	<u>75,800</u>	<u>10,157</u>
				47,635	
1,449,540			8,223		
					15,600
28,038					
<u>1,477,578</u>			<u>8,223</u>	<u>47,635</u>	<u>15,600</u>
652,370	64,699	3	(7,666)	28,165	(5,443)
652,370	64,699	3	(7,666)	28,165	(5,443)
4,897,811	544,726	4,266	63,433	1,140,204	862,329
<u>\$ 5,550,181</u>	<u>\$ 609,425</u>	<u>\$ 4,269</u>	<u>\$ 55,767</u>	<u>\$ 1,168,369</u>	<u>\$ 856,886</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			1,140	
Intergovernmental				
Earnings on investments		81	47	30
Miscellaneous		13,191		990
Total Revenues		13,272	1,187	1,020
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education		9,124		
Capital Outlay				
Total Expenditures		9,124		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures		4,148	1,187	1,020
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances		4,148	1,187	1,020
Fund Balances, Beginning	8,548	121,297	73,936	47,606
Fund Balances, Ending	\$ 8,548	\$ 125,445	\$ 75,123	\$ 48,626

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
\$	\$	\$	\$	\$	\$
	4,860				222,168
	7,168			70,000	
		1	11	120	
7,847					
7,847	12,028	1	11	70,120	222,168
					87,336
527	15,704			14,531	
		60			
527	15,704	60		14,531	87,336
7,320	(3,676)	(59)	11	55,589	134,832
7,320	(3,676)	(59)	11	55,589	134,832
75,692	115,413	2,082	17,715	128,454	2,232,351
\$ 83,012	\$ 111,737	\$ 2,023	\$ 17,726	\$ 184,043	\$ 2,367,183

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				485
Intergovernmental			9,530	
Earnings on investments	36,412	623	1,254	
Miscellaneous		28,572	8,796	
Total Revenues	36,412	29,195	19,580	485
Expenditures				
Current:				
General administration		40,549		
Administration of justice			49,610	
Construction and maintenance				
Health and welfare				
Public safety			63,716	
Libraries and education				
Capital Outlay			41,192	
Total Expenditures		40,549	154,518	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	36,412	(11,354)	(134,938)	485
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	36,412	(11,354)	(134,938)	485
Fund Balances, Beginning	41	985,203	2,084,058	9,369
Fund Balances, Ending	\$ 36,453	\$ 973,849	\$ 1,949,120	\$ 9,854

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	2,551	506,820		204,245
6		77		21	128
				5,402	
6	769,138	2,628	506,820	5,423	204,373
		6,636	541,965		
60					
60		6,636	541,965		
(54)	769,138	(4,008)	(35,145)	5,423	204,373
(54)	769,138	(4,008)	(35,145)	5,423	204,373
9,941		127,400			
\$ 9,887	\$ 769,138	\$ 123,392	\$ (35,145)	\$ 5,423	\$ 204,373

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Three Months Ended December 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	\$	\$	\$	\$
Taxes, sales				
Fees and fines				427,796
Intergovernmental	72,573	249,861	740,004	2,169,616
Earnings on investments	25			1,702
Miscellaneous				6,377
Total Revenues	72,598	249,861	740,004	2,605,491
Expenditures				
Current:				
General administration				
Administration of justice		48,105	628,331	1,195,548
Construction and maintenance				
Health and welfare				
Public safety	24,440			
Libraries and education				
Capital Outlay				
Total Expenditures	24,440	48,105	628,331	1,195,548
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	48,158	201,756	111,673	1,409,943
Other Financing Sources (Uses)				
Transfers in				68,949
Transfers (out)				(68,949)
Total Other Financing Sources (Uses)				
Net change in fund balances	48,158	201,756	111,673	1,409,943
Fund Balances, Beginning				360,640
Fund Balances, Ending	\$ 48,158	\$ 201,756	\$ 111,673	\$ 1,770,583

Capital Projects Funds			
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 6,361,080
			214,262
			956,120
			4,926,152
548	1,201	234	65,900
			299,971
548	1,201	234	12,823,485
			133,451
			4,321,802
400	10,170		4,740,901
			556,824
			103,876
			9,124
	658,550		871,760
400	668,720		10,737,738
148	(667,519)	234	2,085,747
			11,032,452
			(68,949)
			10,963,503
148	(667,519)	234	13,049,250
479,623	1,897,158	237,108	27,488,325
\$ 479,771	\$ 1,229,639	\$ 237,342	\$ 40,537,575

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Three Months Ended December 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	\$ 4,298,151	\$ (9,227,547)	31.8%
Fees and fines	5,315,000	5,315,000	224,590	(5,090,410)	4.2%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	40,000	40,000	5,905	(34,095)	14.8%
Miscellaneous	300,000	300,000	181,862	(118,138)	60.6%
Total Revenues	19,285,698	19,285,698	4,710,508	(14,575,190)	24.4%
Expenditures					
Current:					
Construction and maintenance	20,318,797	20,318,797	3,280,791	17,038,007	16.1%
Capital Outlay	159,266	159,266	-	159,266	0.0%
Total Expenditures	20,478,063	20,478,063	3,280,791	17,197,273	16.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,192,365)	(1,192,365)	1,429,717	2,622,083	
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)	1,429,717	2,622,083	
Net adjustment to reflect operations in accordance with GAAP (a)			(143,980)		
Fund balances, Beginning	4,845,057	4,845,057	4,845,057		
Fund balances, Ending	\$ 3,552,692	\$ 3,652,692	\$ 6,130,794	\$ 2,622,083	

(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	\$ 4,710,508	\$	\$ 4,710,508
Expenditures	3,280,791	143,980	3,424,771
Net Changes in Fund Balances	1,429,717	(143,980)	1,285,737
Fund balances, Beginning			4,845,057
Fund balances, Ending			\$ 6,130,794

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Three Months Ended December 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	\$ 2,062,929	\$ (4,453,093)	31.7%
Earnings on investments	25,000	25,000	4,715	(20,285)	18.9%
Miscellaneous	45,000	45,000	25,430	(19,570)	56.5%
Total Revenues	<u>6,836,022</u>	<u>6,836,022</u>	<u>2,097,512</u>	<u>(4,738,510)</u>	<u>30.7%</u>
Expenditures					
Current:					
Construction and maintenance	7,601,704	7,601,704	1,449,540	6,152,164	19.1%
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>1,449,540</u>	<u>6,840,764</u>	<u>17.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,454,282)</u>	<u>(1,454,282)</u>	<u>647,972</u>	<u>2,102,254</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>647,972</u>	<u>2,102,253</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			4,399		
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>\$ 5,550,180</u>	<u>\$ 2,102,253</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	\$ 2,097,512	\$ 32,436	\$ 2,129,948
Expenditures	<u>1,449,540</u>	<u>28,038</u>	<u>1,477,578</u>
Net Changes in Fund Balances	647,972	4,399	652,370
Fund balances, Beginning			<u>4,897,810</u>
Fund balances, Ending			<u>\$ 5,550,180</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Three Months Ended December 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	\$ 10,120,459	\$ (21,807,797)	31.7%
Fees and fines	-	-	-		
Earnings on investments	35,000	35,000	2,707	(32,293)	7.7%
Total Revenues	<u>31,963,256</u>	<u>31,963,256</u>	<u>10,123,166</u>	<u>(21,840,090)</u>	<u>31.7%</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	1,500	16,098,048	0.0%
Debt issuance costs			-		
Total Expenditures	<u>32,349,548</u>	<u>32,349,548</u>	<u>1,500</u>	<u>32,348,048</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(386,292)</u>	<u>(386,292)</u>	<u>10,121,666</u>	<u>10,507,958</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>10,121,666</u>	<u>10,507,958</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>\$ 12,597,436</u>	<u>\$ 10,507,958</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
December 31, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,247,537	\$ 1,534,917	\$ 2,782,454
Due from other funds	2,886,840		2,886,840
Total Current Assets	<u>4,134,377</u>	<u>1,534,917</u>	<u>5,669,294</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	664,763		664,763
Total Capital Assets	<u>664,763</u>		<u>664,763</u>
Total Assets	<u>4,799,140</u>	<u>1,534,917</u>	<u>6,334,057</u>
Liabilities			
Benefits payable	3,083,926	3,477,874	6,561,800
Due to other funds		768,019	768,019
Total Liabilities	<u>3,083,926</u>	<u>4,245,893</u>	<u>7,329,819</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>1,715,215</u>	<u>(2,710,976)</u>	<u>(995,761)</u>
Total Net Assets (Deficit)	<u>\$ 1,715,215</u>	<u>\$ (2,710,976)</u>	<u>\$ (995,761)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Three Months Ended December 31, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 8,409,143	\$ 455,092	\$ 8,864,235
Total Operating Revenues	<u>8,409,143</u>	<u>455,092</u>	<u>8,864,235</u>
Operating Expenses			
Current operations - general administration	157,043	106,769	263,812
Benefits provided	<u>8,916,346</u>	<u>208,900</u>	<u>9,125,246</u>
Total Operating Expenses	<u>9,073,389</u>	<u>315,669</u>	<u>9,389,058</u>
Operating (Loss)	(664,246)	139,423	(524,823)
Non-Operating Revenues			
Earnings on investments	<u>2,393</u>	<u></u>	<u>2,393</u>
Total Non-Operating Revenues	<u>2,393</u>	<u></u>	<u>2,393</u>
Change in Net Assets	(661,853)	139,423	(522,430)
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>\$ 1,715,215</u>	<u>\$ (2,710,976)</u>	<u>\$ (995,761)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Three Months Ended December 31, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 5,861,930	\$ 87,916	\$ 5,949,846
Payment of benefits	(8,916,346)	(208,900)	(9,125,246)
Payment of general administration expenses	(157,043)	(106,769)	(263,812)
Net Cash Provided (Used) by Operating Activities	(3,211,459)	(227,753)	(3,439,212)
Cash Flows from Investing Activities:			
Interest earned on investments	2,393		2,393
Net Cash Flows Provided by Investing Activities	2,393		2,393
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	8,644		8,644
Net Cash (Used) by Capital and Related Financing Activities	8,644		8,644
Net Increase (Decrease) in Cash and Cash Equivalents	(3,200,422)	(227,753)	(3,428,175)
Cash and Cash Equivalents, Beginning of Year	4,447,959	1,762,670	6,210,629
Cash and Cash Equivalents, Ending of Year	\$ 1,247,537	\$ 1,534,917	\$ 2,782,454
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (664,246)	\$ 139,423	\$ (524,823)
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	(2,547,213)	(367,176)	(2,914,389)
Total adjustments	(2,547,213)	(367,176)	(2,914,389)
Net Cash Provided by Operating Activities	\$ (3,211,459)	\$ (227,753)	\$ (3,439,212)



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					Three Months Ended 12/31/2013
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	
\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 817,070,127
5,363,740	4,168,945	4,477,906	2,977,050	1,414,427	28,079,355
<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>(91,233,157)</u>
<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>	<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 753,916,325</u>
<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>	<u>\$ 718,350,724</u>	<u>\$ 707,263,434</u>	<u>\$ 723,254,415</u>	<u>\$ 753,916,325</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					
2009	2010	2011	2012	2013	Three Months Ended 12/31/2013
\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 10,894,480
8,841,189	8,059,389	9,441,048	8,345,130	8,689,634	1,860,871
75,836,037	78,173,873	86,468,201	91,021,550	88,026,743	16,252,800
47,188,776	46,946,163	45,632,055	54,818,967	39,479,333	7,255,835
25,623,533	28,566,454	30,104,991	30,906,886	32,321,069	5,194,141
1,188,580	1,123,951	1,177,426	1,118,341	1,057,192	162,204
61,126,911	55,269,509	55,315,591	54,702,459	55,413,140	11,277,288
1,879,525	2,263,280	2,917,574	2,614,004	2,656,159	560,206
12,956,363	13,468,700	14,800,838	15,708,114	16,131,929	3,448,334
12,338,352	15,494,994	14,887,908	15,037,346	(21,997)	(4,225,545)
				2,097,950	414,121
				15,771,374	1,500
<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>\$ 53,096,235</u>
\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 2,009,334
2,451,191	3,273,137	3,988,371	4,695,710	5,938,817	50,179
6,828,228	7,032,374	7,222,932	7,522,930	6,180,140	1,283,757
8,442,746	6,737,542	6,679,429	7,466,798	5,549,330	99,607
5,057,246	5,652,201	6,396,645	6,138,679	7,085,054	1,683,595
4,887,245	5,060,714	5,621,993	5,642,978	700,554	232,255
187,724	136,864	141,893	183,406	175,619	54,571
256,730	240,719	246,699	269,015	279,570	57,704
6,257,935	2,034,953	5,257,804	4,167,626	7,907,097	256,610
7,242,476	6,805,719	7,719,264	6,821,433	5,355,301	3,709,615
1,509,761	356,447	1,381,572	949,663	26,918,636	146,764
4,982,855	8,188,534	12,506,581	10,899,781	14,545,610	830,852
	13,136				
13,784,334	4,464,349	8,623,225	6,252,054	4,758,606	1,091,360
61,023	1,255,743	157,468	104,002	85,560	
97,403	194,400	174,204	438,841	64,483	13,191
	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>\$ 11,519,394</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					Three Months Ended 12/31/2013
2009	2010	2011	2012	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>\$ (41,576,841)</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>\$ (41,576,841)</u></u>
\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 69,304,164
			1,099,103	2,956,560	214,262
3,664,184	3,870,155	2,925,202	2,584,776	930,274	156,251
<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>2,866,252</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>72,540,929</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>\$ 72,540,929</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>\$ 30,964,088</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>\$ 30,964,088</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	Three Months Ended 12/31/2013
\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 125,275
34,463,474	43,269,189	43,922,974	35,743,720	36,475,209	42,972,866
<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>\$ 43,098,141</u>
\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 12,597,436
11,224	4,305	69,379	54,201	7,010	
154,475,649	76,694,711		43,250,162	27,601,310	22,796,685
23,120,456	22,906,854	30,082,521	31,461,031	24,867,428	38,590,823
<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>\$ 73,984,944</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					Three Months
2009	2010	2011	2012	2013	Ended 12/31/2013
\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 69,304,164
			1,099,103	2,956,560	214,262
34,591,324	35,306,339	37,371,124	39,598,440	37,219,815	5,934,172
35,910,436	28,400,145	36,971,987	29,377,233	43,641,685	7,992,639
3,509,046	3,744,027	2,798,039	2,451,577	930,275	156,253
8,396,202	7,256,967	6,635,261	7,175,498	12,198,293	2,867,208
<u>272,965,912</u>	<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>	<u>305,214,172</u>	<u>86,468,698</u>
38,259,862	40,727,455	42,352,337	35,704,861	35,700,575	10,495,149
7,162,814	6,725,826	7,176,186	7,221,313	7,180,608	1,790,525
68,150,496	67,310,882	71,839,346	75,286,042	75,903,798	16,532,197
30,896,400	26,775,517	29,542,425	28,214,027	27,403,230	5,258,185
22,539,945	21,124,782	22,067,744	27,835,260	30,447,359	5,196,693
1,049,985	933,519	986,392	960,392	883,324	147,600
44,578,722	40,895,974	44,156,502	45,463,593	44,916,198	10,395,057
1,815,986	2,231,528	2,263,590	1,957,044	1,979,888	434,483
11,398,561	11,354,804	12,176,637	13,012,700	13,034,164	3,076,717
102,627,536	99,931,347	88,927,796	44,845,672	57,508,193	8,844,602
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	500
1,176,319	225,979	249,266	541,944	3,650	1,000
<u>350,110,928</u>	<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,575</u>	<u>327,336,916</u>	<u>62,172,708</u>
(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	24,295,990
23,578,390	15,248,368	14,402,786	13,258,127	11,521,941	11,032,452
(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(11,032,452)
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)			
<u>124,869,150</u>	<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>		
<u>\$ 47,724,134</u>	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,422</u>	<u>\$ (22,122,744)</u>	<u>\$ 24,295,990</u>
8.26%	10.07%	10.78%	10.89%	12.00%	0.00%