



**MONTHLY FINANCIAL REPORT**  
**For Six Months Ended March 31, 2014**



**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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May 30, 2014

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

Gentlemen:

The Monthly Unaudited Financial Report for the six months ending March 31, 2014, 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****March 31, 2014**

	<b>Primary Government Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 190,230,789	\$ 99,478,968
Receivables:		
Taxes, net	10,965,179	
Grants	2,992,890	
Fees and fines	4,330,644	
Other	1,797,019	
Prepaid items	125,275	
Deferred charges - debt refunding		11,460,051
Deferred issuance costs	3,397,939	2,998,391
Due from component units	1,266	
Capital assets, not being depreciated	430,413,338	
Capital assets, net of accumulated depreciation	733,777,598	288,070,153
<b>Total Assets</b>	<b>1,378,031,937</b>	<b>402,007,563</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	8,683,749	
Retainage payable	1,670,321	4,985,096
Accrued interest payable	1,368,837	1,182,623
Unearned revenues	9,491,533	
Due to primary government		1,266
Due to other governments	394,773	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	498,008,261	342,574,417
<b>Total Liabilities</b>	<b>534,923,401</b>	<b>348,743,402</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	835,520,235	(54,504,264)
Restricted for:		
Debt Service	9,312,623	
Unrestricted	(1,724,322)	107,768,423
<b>Total Net Assets</b>	<b>\$ 843,108,536</b>	<b>\$ 53,264,159</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Six Months Ended March 31, 2014*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 23,997,620	\$ 3,925,403	\$ 591,356	\$
Financial administration	4,012,472	1,208,740		
Administration of justice	36,155,104	2,733,396	5,113,246	
Construction and maintenance	15,211,153	1,984,028	2,190,698	
Health and welfare	11,849,232	3,515,902	1,940,059	
Cooperative services	347,823			
Public safety	24,225,505	475,135	1,689,362	
Park and recreation	1,162,493	114,154		
Libraries and education	7,230,107	125,715	18,521	
Capital outlay, interim financial activity	(488,420)			
Internal Service Fund, interim activity	282,808			
Interest on long-term debt	8,214,524			
<b>Total Primary Government</b>	<u>\$ 132,200,421</u>	<u>\$ 14,082,473</u>	<u>\$ 11,543,242</u>	<u>\$</u>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	7,203,372	9,389,323		
FB Grand Parkway Toll Road Operations	4,023,380	12,662		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	12,048	-		
<b>Total Component Units</b>	<u>\$ 11,238,800</u>	<u>\$ 9,401,985</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**

<b>Primary Government</b>	<b>Component Units</b>
-------------------------------	----------------------------

**Governmental  
Activities**

\$ (19,480,861)	\$
(2,803,732)	
(28,308,462)	
(11,036,427)	
(6,393,271)	
(347,823)	
(22,061,008)	
(1,048,339)	
(7,085,871)	
488,420	
(282,808)	
(8,214,524)	
<u>(106,574,706)</u>	

	2,185,951
	(4,010,718)
	(12,048)
<u></u>	<u>(1,836,815)</u>

216,400,523	
1,185,428	
444,636	131,895
8,700,418	2,066
<u>226,731,005</u>	<u>133,961</u>
120,156,299	(1,702,854)
722,952,237	54,967,013
<u>\$ 843,108,536</u>	<u>\$ 53,264,159</u>

**FORT BEND COUNTY, TEXAS****BALANCE SHEET****GOVERNMENTAL FUNDS****March 31, 2014**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2012 Mobility Bonds</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 98,989,347	\$ 9,649,315	\$ 15,832,381	\$ 47,685,084	\$ 172,156,127
Taxes receivable, net	8,581,305	1,032,145		1,351,729	10,965,179
Grants receivable	2,786,831			206,059	2,992,890
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,608,796			199,723	1,808,519
Due from other funds	12,549,657			1,385,677	13,935,334
Due from component units	1,266				1,266
Prepaid items	125,275				125,275
<b>Total Assets</b>	<b>\$ 128,961,620</b>	<b>\$ 10,681,460</b>	<b>\$ 15,832,381</b>	<b>\$ 50,828,273</b>	<b>\$ 206,303,734</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 6,649,342	\$	\$	\$	\$ 6,649,342
Retainage payable	666,614		753,463	250,246	1,670,323
Due to other funds			48,872	851,881	900,753
Due to other governments	394,773				394,773
Deferred revenue	12,920,746	1,032,145		1,351,730	15,304,621
<b>Total Liabilities</b>	<b>20,631,475</b>	<b>1,032,145</b>	<b>802,335</b>	<b>2,453,857</b>	<b>24,919,812</b>
<b>Fund Balances:</b>					
Reserved for:					
Debt service		9,649,315			9,649,315
Prepaid Items	125,275				125,275
Capital projects			15,030,046	1,464,179	16,494,225
Unreserved, reported in:					
General Fund	108,204,870				108,204,870
Special revenue funds				46,910,237	46,910,237
<b>Total Fund Balances</b>	<b>108,330,145</b>	<b>9,649,315</b>	<b>15,030,046</b>	<b>48,374,416</b>	<b>181,383,922</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 128,961,620</b>	<b>\$ 10,681,460</b>	<b>\$ 15,832,381</b>	<b>\$ 50,828,273</b>	<b>\$ 206,303,734</b>

**FORT BEND COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Six Months Ended March 31, 2014*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2012 Mobility Bonds</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Taxes - Property	\$ 164,983,962	\$ 31,623,199	\$	\$ 19,793,362	\$ 216,400,523
Taxes - Sales				1,185,428	1,185,428
Fees and fines	11,372,068			3,917,508	15,289,576
Intergovernmental	5,999,950		1,314,059	8,037,924	15,351,933
Earnings on investments	287,880	14,870	39,404	102,482	444,636
Miscellaneous	8,171,701			472,933	8,644,634
<b>Total Revenues</b>	<u>190,815,561</u>	<u>31,638,069</u>	<u>1,353,463</u>	<u>33,509,637</u>	<u>257,316,730</u>
<b>Expenditures</b>					
Current:					
General administration	22,952,909			362,619	23,315,528
Financial administration	3,871,166			5,195	3,876,361
Administration of justice	27,307,726			9,589,189	36,896,915
Construction and maintenance	1,121,821			10,120,816	11,242,637
Health and welfare	10,811,366			1,042,644	11,854,010
Cooperative services	318,614				318,614
Public safety	22,039,574			423,973	22,463,547
Parks and recreation	909,632				909,632
Libraries and education	6,464,450			19,730	6,484,180
<b>Capital Outlay</b>	12,881,277		11,739,795	2,272,883	26,893,955
<b>Debt Service:</b>					
Principal		16,250,000			16,250,000
Interest and fiscal charges		8,213,524			8,213,524
Debt issuance costs		1,000			1,000
<b>Total Expenditures</b>	<u>108,678,535</u>	<u>24,464,524</u>	<u>11,739,795</u>	<u>23,837,049</u>	<u>168,719,903</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>82,137,026</u>	<u>7,173,545</u>	<u>(10,386,332)</u>	<u>9,672,588</u>	<u>88,596,827</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in				11,413,738	11,413,738
Transfers (out)	(11,213,503)			(200,235)	(11,413,738)
<b>Total Other Financing Sources (Uses)</b>	<u>(11,213,503)</u>			<u>11,213,503</u>	
Net change in fund balances	70,923,523	7,173,545	(10,386,332)	20,886,091	88,596,827
<b>Fund Balances, Beginning</b>	<u>37,406,622</u>	<u>2,475,770</u>	<u>25,416,378</u>	<u>27,488,325</u>	<u>92,787,095</u>
<b>Fund Balances, Ending</b>	<u>\$ 108,330,145</u>	<u>\$ 9,649,315</u>	<u>\$ 15,030,046</u>	<u>\$ 48,374,416</u>	<u>\$ 181,383,922</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITIOIN**  
**PROPRIETARY FUNDS**  
**March 31, 2014**

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 18,074,658
Total Current Assets	<u>18,074,658</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>656,119</u>
Total Capital Assets	<u>656,119</u>
<b>Total Assets</b>	<u>18,730,777</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	6,561,800
Due to other funds	<u>13,034,579</u>
Total Current Liabilities	<u>19,596,379</u>
<b>Total Liabilities</b>	<u>19,596,379</u>
<b>Net Assets (Deficit)</b>	
Invested in capital assets, net of related debt	
Unrestricted	<u>(865,602)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ (865,602)</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
*For the Six Months Ended March 31, 2014*

	<b>Governmental Activities Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 17,743,553
<b>Total Operating Revenues</b>	<u>17,743,553</u>
<b>Operating Expenses</b>	
Current operations - general administration	504,358
Benefits provided	<u>17,649,071</u>
<b>Total Operating Expenses</b>	<u>18,153,429</u>
<b>Operating Income (Loss)</b>	(409,876)
<b>Non-Operating Revenues</b>	
Earnings on investments	<u>17,605</u>
<b>Total Non-Operating Revenues</b>	<u>17,605</u>
Change in Net Assets	(392,271)
<b>Total Net Assets (Deficit), Beginning</b>	<u>(473,331)</u>
<b>Total Net Assets (Deficit), Ending</b>	<u><u>\$ (865,602)</u></u>



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Six Months Ended March 31, 2014*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 29,982,564
Payment of benefits	(17,649,071)
Payment of general administration expenses	(504,358)
	<hr/>
<b>Net Cash Provided by Operating Activities</b>	<b>11,829,135</b>
	<hr/>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	17,605
	<hr/>
<b>Net Cash Provided by Investing Activities</b>	<b>17,605</b>
	<hr/>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	17,288
	<hr/>
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>17,288</b>
	<hr/>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>11,864,028</b>
	<hr/>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>6,210,629</b>
	<hr/>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 18,074,657</b>
	<hr/> <hr/>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (409,876)
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	12,239,011
	<hr/>
<b>Total adjustments</b>	<b>12,239,011</b>
	<hr/>
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 11,829,135</b>
	<hr/> <hr/>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**March 31, 2014**

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 15,120,217</u>
<b>Total Assets</b>	<u><u>\$ 15,120,217</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 15,120,217</u>
<b>Total Liabilities</b>	<u><u>\$ 15,120,217</u></u>



**FORT BEND COUNTY, TEXAS**

**STATEMENT OF NET ASSETS**

**COMPONENT UNITS**

*March 31, 2014*

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 7,720	\$ 61,636,324	\$ 37,590,471	\$	\$ 244,453	\$ 99,478,968
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		163,058,121	125,012,032			288,070,153
<b>Total Assets</b>	<u>7,720</u>	<u>237,585,261</u>	<u>164,170,129</u>	<u></u>	<u>244,453</u>	<u>402,007,563</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		930,025	4,055,071			4,985,096
Due to primary government		1,266				1,266
Accrued interest payable		584,273	598,350			1,182,623
Due in more than one year		169,287,142	173,287,275			342,574,417
<b>Total Liabilities</b>	<u></u>	<u>170,802,706</u>	<u>177,940,696</u>	<u></u>	<u></u>	<u>348,743,402</u>
<b>Net Assets</b>						
Invested in capital assets, net of related debt		(6,229,021)	(48,275,243)			(54,504,264)
Unrestricted	7,720	73,011,574	34,504,676		244,453	107,768,423
<b>Total Net Assets</b>	<u>\$ 7,720</u>	<u>\$ 66,782,553</u>	<u>\$ (13,770,567)</u>	<u>\$</u>	<u>\$ 244,453</u>	<u>\$ 53,264,159</u>

\*\* Unavailable as of issuance of this report.

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Six Months Ended March 31, 2014*

Functions/Programs	Program Revenues	
	Expenses	Charges for Services      Capital Grants and Contributions
<b>FBC Surface Water Supply Corporation**</b>		
Health and welfare	\$	\$
<b>Total FBC Surface Water Supply Corporation</b>		
<b>Fort Bend Toll Road Authority</b>		
Toll road operations	3,386,898	9,389,323
Interest on long-term debt	3,816,474	
<b>Total Fort Bend Toll Road Authority</b>	7,203,372	9,389,323
<b>Grand Parkway Toll Road Operations</b>		
Toll road operations	427,780	12,662
Interest on long-term debt	3,595,600	
<b>Total Grand Parkway Toll Road Operations</b>	4,023,380	12,662
<b>Fort Bend Housing Finance Corporation</b>		
General administration		
<b>Total Fort Bend Housing Finance Corporation</b>		
<b>Fort Bend County Industrial Development Corporation</b>		
General administration	12,048	
<b>Total Fort Bend County Industrial Development Corporation</b>	12,048	
<b>Total Component Units</b>	<b>\$ 11,238,800</b>	<b>\$ 9,401,985      \$ -</b>

**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**

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$	\$	\$
	6,002,425				6,002,425
	(3,816,474)				(3,816,474)
	2,185,951				2,185,951
		(415,118)			(415,118)
		(3,595,600)			(3,595,600)
		(4,010,718)			(4,010,718)
				(12,048)	(12,048)
				(12,048)	(12,048)
	2,185,951	(4,010,718)		(12,048)	(1,836,815)
10	78,915	52,518		452	131,895
	2,066				2,066
10	80,981	52,518		452	133,961
10	2,266,932	(3,958,200)		(11,596)	(1,702,854)
7,710	64,515,621	(9,812,367)		256,049	54,967,013
\$ 7,720	\$ 66,782,553	\$ (13,770,567)	\$	\$ 244,453	\$ 53,264,159



### **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 Six Months Ended March 31, 2014**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 166,202,765	\$ 166,202,765	\$ 164,924,942	\$ (1,277,823)	99.2%
Fees and fines	23,856,500	23,856,500	10,782,004	(13,074,496)	45.2%
Intergovernmental	2,615,000	2,947,300	2,082,939	(864,361)	70.7%
Earnings on investments	602,325	602,325	288,388	(313,937)	47.9%
Miscellaneous	3,343,500	6,931,355	5,340,739	(1,590,616)	77.1%
<b>Total Revenues</b>	<u>196,620,090</u>	<u>200,540,245</u>	<u>183,419,013</u>	<u>(17,121,232)</u>	<u>91.5%</u>
<b>Expenditures</b>					
Current:					
General administration	38,463,089	38,639,325	21,522,917	17,116,408	55.7%
Financial administration	7,879,488	7,868,953	3,871,166	3,997,787	49.2%
Administration of justice	57,417,752	57,743,007	26,558,888	31,184,119	46.0%
Construction and maintenance	2,549,588	2,549,588	1,074,782	1,474,806	42.2%
Health and welfare	21,840,084	20,453,687	7,159,803	13,293,884	35.0%
Cooperative services	1,010,906	999,879	318,601	681,278	31.9%
Public safety	41,013,288	40,596,022	18,096,398	22,499,624	44.6%
Parks and recreation	2,337,814	2,263,270	909,632	1,353,638	40.2%
Libraries and education	13,871,933	13,841,283	6,464,450	7,376,833	46.7%
<b>Capital Outlay</b>	<u>6,888,832</u>	<u>7,226,319</u>	<u>6,548,717</u>	<u>677,601</u>	<u>90.6%</u>
<b>Total Expenditures</b>	<u>193,272,773</u>	<u>192,181,332</u>	<u>92,525,354</u>	<u>99,655,978</u>	<u>48.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,347,317</u>	<u>8,358,913</u>	<u>90,893,659</u>	<u>82,534,746</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-		
Transfers out	(11,087,006)	(11,033,856)	(11,213,503)	179,647	
<b>Total Other Financing Sources (Uses)</b>	<u>(11,087,006)</u>	<u>(11,033,856)</u>	<u>(11,213,503)</u>	<u>179,647</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>(7,739,689)</u>	<u>(2,674,943)</u>	<u>79,680,156</u>	<u>82,714,393</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<u>(8,756,632)</u>		
<b>Fund Balances, Beginning</b>	<u>37,406,622</u>	<u>37,406,622</u>	<u>37,406,622</u>		
<b>Fund Balances, Ending</b>	<u>\$ 29,666,933</u>	<u>\$ 34,731,679</u>	<u>\$ 108,330,146</u>	<u>\$ 82,714,393</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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 183,419,013	\$ 7,397,168	\$ 190,816,181
Expenditures	92,525,354	16,153,799	108,679,154
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	90,893,659	(8,756,632)	82,137,027
Transfers in		-	
Transfers out	(11,213,503)	-	(11,213,503)
<b>Total Other Financing Sources (Uses)</b>	(11,213,503)		(11,213,503)
<b>Net Changes in Fund Balances</b>	79,680,156	(8,756,632)	70,923,524
<b>Fund Balances, Beginning</b>			37,406,622
<b>Fund Balances, Ending</b>			<u>\$ 108,330,146</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**  
**March 31, 2014**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 5,240,363	\$ 2,272,194	\$ 5,355,346	\$ 13,069,783
Taxes receivable, net				966,671
Grants receivable			8,440	150,612
Other receivables			6,078	94,405
Due from other funds			447,315	527,249
<b>Total Assets</b>	<b>\$ 5,240,363</b>	<b>\$ 2,272,194</b>	<b>\$ 5,817,179</b>	<b>\$ 14,808,720</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 77,983
Due to other funds				
Deferred revenues				966,671
<b>Total Liabilities</b>				<b>1,044,654</b>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	5,240,363	2,272,194	5,817,179	13,764,066
<b>Total Fund Balances</b>	<b>5,240,363</b>	<b>2,272,194</b>	<b>5,817,179</b>	<b>13,764,066</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,240,363</b>	<b>\$ 2,272,194</b>	<b>\$ 5,817,179</b>	<b>\$ 14,808,720</b>

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 7,659,347	\$ 609,800	\$ 4,271	\$ 53,565	\$ 1,109,748	\$ 843,477
385,058					
6,013					
				25,734	
408,423				890	
<u>\$ 8,458,841</u>	<u>\$ 609,800</u>	<u>\$ 4,271</u>	<u>\$ 53,565</u>	<u>\$ 1,136,372</u>	<u>\$ 843,477</u>
\$	\$	\$	\$	\$	\$
			300		322
385,059					
<u>385,059</u>			<u>300</u>		<u>322</u>
8,073,782	609,800	4,271	53,265	1,136,372	843,155
<u>8,073,782</u>	<u>609,800</u>	<u>4,271</u>	<u>53,265</u>	<u>1,136,372</u>	<u>843,155</u>
<u>\$ 8,458,841</u>	<u>\$ 609,800</u>	<u>\$ 4,271</u>	<u>\$ 53,565</u>	<u>\$ 1,136,372</u>	<u>\$ 843,477</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**March 31, 2014**

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 8,482	\$ 120,280	\$ 75,934	\$ 49,372
Taxes receivable, net				
Grants receivable				
Other receivables			440	
Due from other funds				
<b>Total Assets</b>	<b>\$ 8,482</b>	<b>\$ 120,280</b>	<b>\$ 76,374</b>	<b>\$ 49,372</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		36		
Deferred revenues				
<b>Total Liabilities</b>		<b>36</b>		
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,482	120,244	76,374	49,372
<b>Total Fund Balances</b>	<b>8,482</b>	<b>120,244</b>	<b>76,374</b>	<b>49,372</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 8,482</b>	<b>\$ 120,280</b>	<b>\$ 76,374</b>	<b>\$ 49,372</b>

**Special Revenue Funds**

<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>
\$ 90,670	\$ 109,130	\$ 2,025	\$ 17,737	\$ 170,047	\$ 2,359,096
	142				72,726
<u>\$ 90,670</u>	<u>\$ 109,272</u>	<u>\$ 2,025</u>	<u>\$ 17,737</u>	<u>\$ 170,047</u>	<u>\$ 2,431,822</u>
\$	\$	\$	\$	\$	\$
	1,096			874	7,166
<u></u>	<u>1,096</u>	<u></u>	<u></u>	<u>874</u>	<u>7,166</u>
90,670	108,176	2,025	17,737	169,173	2,424,656
<u>90,670</u>	<u>108,176</u>	<u>2,025</u>	<u>17,737</u>	<u>169,173</u>	<u>2,424,656</u>
<u>\$ 90,670</u>	<u>\$ 109,272</u>	<u>\$ 2,025</u>	<u>\$ 17,737</u>	<u>\$ 170,047</u>	<u>\$ 2,431,822</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**March 31, 2014**

	<b>Special Revenue Funds</b>			
	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 61	\$ 897,542	\$ 1,993,194	\$ 10,035
Taxes receivable, net				
Grants receivable				
Other receivables				198
Due from other funds		1,800		
<b>Total Assets</b>	<b>\$ 61</b>	<b>\$ 899,342</b>	<b>\$ 1,993,194</b>	<b>\$ 10,233</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			242,537	
Deferred revenues				
<b>Total Liabilities</b>			<b>242,537</b>	
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	61	899,342	1,750,657	10,233
<b>Total Fund Balances</b>	<b>61</b>	<b>899,342</b>	<b>1,750,657</b>	<b>10,233</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 61</b>	<b>\$ 899,342</b>	<b>\$ 1,993,194</b>	<b>\$ 10,233</b>

Special Revenue Funds					
Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$ 59,527	\$ 769,138	\$ 79,827	\$ 73,590	\$ 5,426	\$ 208,793
		8,486			
<u>\$ 59,527</u>	<u>\$ 769,138</u>	<u>\$ 88,313</u>	<u>\$ 73,590</u>	<u>\$ 5,426</u>	<u>\$ 208,793</u>
\$	\$	\$	\$	\$	\$
			91,059		84
			91,059		84
59,527	769,138	88,313	(17,469)	5,426	208,709
59,527	769,138	88,313	(17,469)	5,426	208,709
<u>\$ 59,527</u>	<u>\$ 769,138</u>	<u>\$ 88,313</u>	<u>\$ 73,590</u>	<u>\$ 5,426</u>	<u>\$ 208,793</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**March 31, 2014**

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 57,146	\$ 247,993	\$ 424,160	\$ 1,999,986
Taxes receivable, net				
Grants receivable		32,508		
Other receivables				
Due from other funds				
<b>Total Assets</b>	<u>\$ 57,146</u>	<u>\$ 280,501</u>	<u>\$ 424,160</u>	<u>\$ 1,999,986</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		16,571	236,081	254,197
Deferred revenues				
<b>Total Liabilities</b>	<u></u>	<u>16,571</u>	<u>236,081</u>	<u>254,197</u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	57,146	263,930	188,079	1,745,789
<b>Total Fund Balances</b>	<u>57,146</u>	<u>263,930</u>	<u>188,079</u>	<u>1,745,789</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 57,146</u>	<u>\$ 280,501</u>	<u>\$ 424,160</u>	<u>\$ 1,999,986</u>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2007 Facilities Bond Fund</b>	<b>Justice Center Project Fund</b>	<b>TOTALS</b>
\$ 460,765	\$ 940,338	\$ 236,896	\$ 47,685,084
			1,351,729
			206,059
			199,723
			1,385,677
<u>\$ 460,765</u>	<u>\$ 940,338</u>	<u>\$ 236,896</u>	<u>\$ 50,828,272</u>
\$	\$ 159,962	\$ 12,300	\$ 250,245
	1,558		851,881
			1,351,730
<u></u>	<u>161,520</u>	<u>12,300</u>	<u>2,453,856</u>
460,765	778,818	224,596	1,464,179
			46,910,237
<u>460,765</u>	<u>778,818</u>	<u>224,596</u>	<u>48,374,416</u>
<u>\$ 460,765</u>	<u>\$ 940,338</u>	<u>\$ 236,896</u>	<u>\$ 50,828,272</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Six Months Ended March 31, 2014**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 13,424,910
Taxes, sales	1,185,428			
Fees and fines				2,162,044
Intergovernmental		232,148	58,281	707,143
Earnings on investments	7,785	3,643	12,364	16,700
Miscellaneous			13,442	206,031
<b>Total Revenues</b>	<u>1,193,213</u>	<u>235,791</u>	<u>84,087</u>	<u>16,516,828</u>
<b>Expenditures</b>				
Current:				
General administration	17,615			
Financial administration				
Administration of justice			5,246,107	
Construction and maintenance				6,963,917
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				633,902
<b>Total Expenditures</b>	<u>17,615</u>		<u>5,246,107</u>	<u>7,597,819</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	1,175,598	235,791	(5,162,020)	8,919,009
<b>Other Financing Sources (Uses)</b>				
Transfers in			10,963,503	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<u>10,963,503</u>	
Net change in fund balances	1,175,598	235,791	5,801,483	8,919,009
<b>Fund Balances, Beginning</b>	<u>4,064,765</u>	<u>2,036,403</u>	<u>15,696</u>	<u>4,845,057</u>
<b>Fund Balances, Ending</b>	<u>\$ 5,240,363</u>	<u>\$ 2,272,194</u>	<u>\$ 5,817,179</u>	<u>\$ 13,764,066</u>

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 6,368,452	\$	\$	\$	\$	\$
				149,081	
45,552	64,321				
10,811	753	5	70	1,413	1,065
59,081			1,334	152	19,188
<u>6,483,896</u>	<u>65,074</u>	<u>5</u>	<u>1,404</u>	<u>150,646</u>	<u>20,253</u>
				154,478	
3,094,474			11,572		
					39,427
<u>463,451</u>					
<u>3,557,925</u>			<u>11,572</u>	<u>154,478</u>	<u>39,427</u>
2,925,971	65,074	5	(10,168)	(3,832)	(19,174)
250,000					
<u>250,000</u>					
3,175,971	65,074	5	(10,168)	(3,832)	(19,174)
4,897,811	544,726	4,266	63,433	1,140,204	862,329
<u>\$ 8,073,782</u>	<u>\$ 609,800</u>	<u>\$ 4,271</u>	<u>\$ 53,265</u>	<u>\$ 1,136,372</u>	<u>\$ 843,155</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Six Months Ended March 31, 2014**

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			2,345	
Intergovernmental				
Earnings on investments		156	93	61
Miscellaneous		18,521		1,705
<b>Total Revenues</b>		<b>18,677</b>	<b>2,438</b>	<b>1,766</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	66			
Public safety				
Libraries and education		19,730		
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>66</b>	<b>19,730</b>		
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(66)</b>	<b>(1,053)</b>	<b>2,438</b>	<b>1,766</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(66)	(1,053)	2,438	1,766
<b>Fund Balances, Beginning</b>	<b>8,548</b>	<b>121,297</b>	<b>73,936</b>	<b>47,606</b>
<b>Fund Balances, Ending</b>	<b>\$ 8,482</b>	<b>\$ 120,244</b>	<b>\$ 76,374</b>	<b>\$ 49,372</b>

**Special Revenue Funds**

<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>
\$	\$	\$	\$	\$	\$
	9,727				421,671
	7,269			70,000	
		3	22	229	
15,505					
15,505	16,996	3	22	70,229	421,671
					229,366
527	24,233			29,510	
		60			
527	24,233	60		29,510	229,366
14,978	(7,237)	(57)	22	40,719	192,305
14,978	(7,237)	(57)	22	40,719	192,305
75,692	115,413	2,082	17,715	128,454	2,232,351
\$ 90,670	\$ 108,176	\$ 2,025	\$ 17,737	\$ 169,173	\$ 2,424,656



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Six Months Ended March 31, 2014**

	<b>Special Revenue Funds</b>			
	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				864
Intergovernmental			55,603	
Earnings on investments	36,428	1,205	2,441	
Miscellaneous		28,572	95,614	
<b>Total Revenues</b>	<b>36,428</b>	<b>29,777</b>	<b>153,658</b>	<b>864</b>
<b>Expenditures</b>				
Current:				
General administration		115,638		
Financial administration	5,195			
Administration of justice			84,452	
Construction and maintenance				
Health and welfare				
Public safety			348,834	
Libraries and education				
<b>Capital Outlay</b>	<b>31,213</b>		<b>53,773</b>	
<b>Total Expenditures</b>	<b>36,408</b>	<b>115,638</b>	<b>487,059</b>	
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>20</b>	<b>(85,861)</b>	<b>(333,401)</b>	<b>864</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	20	(85,861)	(333,401)	864
<b>Fund Balances, Beginning</b>	<b>41</b>	<b>985,203</b>	<b>2,084,058</b>	<b>9,369</b>
<b>Fund Balances, Ending</b>	<b>\$ 61</b>	<b>\$ 899,342</b>	<b>\$ 1,750,657</b>	<b>\$ 10,233</b>

Special Revenue Funds					
Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$	\$	\$	\$	\$	\$
49,778	769,138	4,777	969,150		208,538
18		137		24	255
		386		5,402	
49,796	769,138	5,300	969,150	5,426	208,793
					84
		44,387	986,619		
210					
210		44,387	986,619		84
49,586	769,138	(39,087)	(17,469)	5,426	208,709
49,586	769,138	(39,087)	(17,469)	5,426	208,709
9,941		127,400			
\$ 59,527	\$ 769,138	\$ 88,313	\$ (17,469)	\$ 5,426	\$ 208,709

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Six Months Ended March 31, 2014**

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,171,776
Intergovernmental	92,573	379,205	1,419,568	2,904,880
Earnings on investments	63			3,527
Miscellaneous				8,000
<b>Total Revenues</b>	<u>92,636</u>	<u>379,205</u>	<u>1,419,568</u>	<u>4,088,183</u>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice		115,275	1,231,489	2,703,034
Construction and maintenance				
Health and welfare				
Public safety	35,442			
Libraries and education				
<b>Capital Outlay</b>	<u>48</u>			
<b>Total Expenditures</b>	<u>35,490</u>	<u>115,275</u>	<u>1,231,489</u>	<u>2,703,034</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	57,146	263,930	188,079	1,385,149
<b>Other Financing Sources (Uses)</b>				
Transfers in				200,235
Transfers (out)				(200,235)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	57,146	263,930	188,079	1,385,149
<b>Fund Balances, Beginning</b>				360,640
<b>Fund Balances, Ending</b>	<u>\$ 57,146</u>	<u>\$ 263,930</u>	<u>\$ 188,079</u>	<u>\$ 1,745,789</u>

<b>Capital Projects Funds</b>			
<b>FBFCWSC Construction Drainage Projects</b>	<b>2007 Facilities Bond Fund</b>	<b>Justice Center Project Fund</b>	<b>TOTALS</b>
\$	\$	\$	\$ 19,793,362
			1,185,428
			3,917,508
			8,037,924
978	1,792	441	102,482
			472,933
<u>978</u>	<u>1,792</u>	<u>441</u>	<u>33,509,637</u>
			362,619
			5,195
			9,589,189
12,886	46,470	3,069	10,120,816
			1,042,644
			423,973
			19,730
<u>6,950</u>	<u>1,073,662</u>	<u>9,884</u>	<u>2,272,883</u>
<u>19,836</u>	<u>1,120,132</u>	<u>12,953</u>	<u>23,837,049</u>
(18,858)	(1,118,340)	(12,512)	9,672,588
			11,413,738
			(200,235)
			<u>11,213,503</u>
(18,858)	(1,118,340)	(12,512)	20,886,091
479,623	1,897,158	237,108	27,488,325
<u>\$ 460,765</u>	<u>\$ 778,818</u>	<u>\$ 224,596</u>	<u>\$ 48,374,416</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Six Months Ended March 31, 2014**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 13,525,698	\$ 13,525,698	\$ 13,424,910	\$ (100,788)	99.3%
Fees and fines	5,315,000	5,315,000	2,869,188	(2,445,812)	54.0%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	40,000	40,000	16,700	(23,300)	41.7%
Miscellaneous	300,000	300,000	206,031	(93,969)	68.7%
<b>Total Revenues</b>	<b>19,285,698</b>	<b>19,285,698</b>	<b>16,516,829</b>	<b>(2,768,869)</b>	<b>85.6%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	20,318,797	20,312,124	6,957,244	13,354,881	34.3%
<b>Capital Outlay</b>	<b>159,266</b>	<b>165,939</b>	<b>144,280</b>	<b>21,659</b>	<b>86.9%</b>
<b>Total Expenditures</b>	<b>20,478,063</b>	<b>20,478,063</b>	<b>7,101,524</b>	<b>13,376,540</b>	<b>34.7%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,192,365)	(1,192,365)	9,415,305	10,607,671	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-		
Transfers out	(100,000)	-	-		
<b>Total Other Financing Sources (Uses)</b>	<b>(100,000)</b>				
<b>Net change in fund balances- budgetary basis</b>	<b>(1,292,365)</b>	<b>(1,192,365)</b>	<b>9,415,305</b>	<b>10,607,671</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(496,295)		
<b>Fund balances, Beginning</b>	<b>4,845,057</b>	<b>4,845,057</b>	<b>4,845,057</b>		
<b>Fund balances, Ending</b>	<b>\$ 3,552,692</b>	<b>\$ 3,652,692</b>	<b>\$ 13,764,067</b>	<b>\$ 10,607,671</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 16,516,829	\$	\$ 16,516,829
Expenditures	7,101,524	496,295	7,597,819
<b>Net Changes in Fund Balances</b>	<b>9,415,305</b>	<b>(496,295)</b>	<b>8,919,010</b>
<b>Fund balances, Beginning</b>			<b>4,845,057</b>
<b>Fund balances, Ending</b>			<b>\$ 13,764,067</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Six Months Ended March 31, 2014**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 6,516,022	\$ 6,516,022	\$ 6,368,452	\$ (147,570)	97.7%
Earnings on investments	25,000	25,000	10,811	(14,189)	43.2%
Miscellaneous	45,000	45,000	53,009	8,009	117.8%
<b>Total Revenues</b>	<u>6,836,022</u>	<u>6,836,022</u>	<u>6,438,344</u>	<u>(397,678)</u>	<u>94.2%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	7,601,704	7,851,704	3,084,617	4,767,087	39.3%
<b>Capital Outlay</b>	<u>688,600</u>	<u>688,600</u>	<u>355,842</u>	<u>332,758</u>	<u>51.7%</u>
<b>Total Expenditures</b>	<u>8,290,304</u>	<u>8,540,304</u>	<u>3,440,458</u>	<u>5,099,845</u>	<u>40.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,454,282)</u>	<u>(1,704,282)</u>	<u>2,997,885</u>	<u>4,702,167</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	<u>(1,944,803)</u>	<u>(42,000)</u>		<u>(42,000)</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>(1,944,803)</u>	<u>(42,000)</u>	<u>250,000</u>	<u>208,000</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>(3,399,085)</u>	<u>(1,746,282)</u>	<u>3,247,885</u>	<u>4,910,167</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<u>(71,914)</u>		
<b>Fund balances, Beginning</b>	<u>4,897,810</u>	<u>4,897,810</u>	<u>4,897,810</u>		
<b>Fund balances, Ending</b>	<u>\$ 1,498,725</u>	<u>\$ 3,151,528</u>	<u>\$ 8,073,782</u>	<u>\$ 4,910,167</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 6,438,344	\$ 45,552	\$ 6,483,896
Expenditures	<u>3,440,458</u>	<u>117,466</u>	<u>3,557,925</u>
<b>Net Changes in Fund Balances</b>	3,247,885	(71,914)	3,175,972
<b>Fund balances, Beginning</b>			<u>4,897,810</u>
<b>Fund balances, Ending</b>			<u>\$ 8,073,782</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Six Months Ended March 31, 2014**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 31,928,256	\$ 31,928,256	\$ 31,623,199	\$ (305,057)	99.0%
Fees and fines	-	-	-		
Earnings on investments	35,000	35,000	14,870	(20,130)	42.5%
<b>Total Revenues</b>	<u>31,963,256</u>	<u>31,963,256</u>	<u>31,638,069</u>	<u>(325,187)</u>	<u>99.0%</u>
<b>Expenditures</b>					
Current:					
Principal	16,250,000	16,250,000	16,250,000		100.0%
Interest and fiscal charges	16,099,548	16,099,548	8,214,524	7,885,024	51.0%
Debt issuance costs			-		
<b>Total Expenditures</b>	<u>32,349,548</u>	<u>32,349,548</u>	<u>24,464,524</u>	<u>7,885,024</u>	<u>75.6%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(386,292)</u>	<u>(386,292)</u>	<u>7,173,545</u>	<u>7,559,837</u>	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds			-		
<b>Total Other Financing Sources (Uses)</b>					
<b>Net change in fund balances- budgetary basis</b>	<u>(386,292)</u>	<u>(386,292)</u>	<u>7,173,545</u>	<u>7,559,837</u>	
<b>Fund balances, Beginning</b>	<u>2,475,770</u>	<u>2,475,770</u>	<u>2,475,770</u>		
<b>Fund balances, Ending</b>	<u>\$ 2,089,478</u>	<u>\$ 2,089,478</u>	<u>\$ 9,649,315</u>	<u>\$ 7,559,837</u>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**March 31, 2014**

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 16,260,936	\$ 1,813,722	\$ 18,074,658
Total Current Assets	<u>16,260,936</u>	<u>1,813,722</u>	<u>18,074,658</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	656,119		656,119
Total Capital Assets	<u>656,119</u>	<u></u>	<u>656,119</u>
<b>Total Assets</b>	<u>16,917,055</u>	<u>1,813,722</u>	<u>18,730,777</u>
<b>Liabilities</b>			
Benefits payable	3,083,926	3,477,874	6,561,800
Due to other funds	<u>12,273,681</u>	<u>760,898</u>	<u>13,034,579</u>
<b>Total Liabilities</b>	<u>15,357,607</u>	<u>4,238,772</u>	<u>19,596,379</u>
<b>Net Assets (Deficit)</b>			
Invested in capital assets, net of related debt			
Unrestricted	<u>1,559,448</u>	<u>(2,425,050)</u>	<u>(865,602)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ 1,559,448</u>	<u>\$ (2,425,050)</u>	<u>\$ (865,602)</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
*For the Six Months Ended March 31, 2014*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 16,808,030	\$ 935,523	\$ 17,743,553
<b>Total Operating Revenues</b>	<u>16,808,030</u>	<u>935,523</u>	<u>17,743,553</u>
<b>Operating Expenses</b>			
Current operations - general administration	397,589	106,769	504,358
Benefits provided	<u>17,245,666</u>	<u>403,405</u>	<u>17,649,071</u>
<b>Total Operating Expenses</b>	<u>17,643,255</u>	<u>510,174</u>	<u>18,153,429</u>
<b>Operating (Loss)</b>	(835,225)	425,349	(409,876)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>17,605</u>		<u>17,605</u>
<b>Total Non-Operating Revenues</b>	<u>17,605</u>		<u>17,605</u>
Change in Net Assets	(817,620)	425,349	(392,271)
<b>Total Net Assets (Deficit), Beginning</b>	<u>2,377,068</u>	<u>(2,850,399)</u>	<u>(473,331)</u>
<b>Total Net Assets (Deficit), Ending</b>	<u>\$ 1,559,448</u>	<u>\$ (2,425,050)</u>	<u>\$ (865,602)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Six Months Ended March 31, 2014*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 29,421,338	\$ 561,226	\$ 29,982,564
Payment of benefits	(17,245,666)	(403,405)	(17,649,071)
Payment of general administration expenses	(397,589)	(106,769)	(504,358)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>11,778,083</b>	<b>51,052</b>	<b>11,829,135</b>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	17,605		17,605
<b>Net Cash Flows Provided by Investing Activities</b>	<b>17,605</b>		<b>17,605</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	17,288		17,288
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>17,288</b>		<b>17,288</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>11,812,976</b>	<b>51,052</b>	<b>11,864,028</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>4,447,959</b>	<b>1,762,670</b>	<b>6,210,629</b>
<b>Cash and Cash Equivalents, Ending of Year</b>	<b>\$ 16,260,935</b>	<b>\$ 1,813,722</b>	<b>\$ 18,074,657</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (835,225)	\$ 425,349	\$ (409,876)
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	12,613,308	(374,297)	12,239,011
<b>Total adjustments</b>	<b>12,613,308</b>	<b>(374,297)</b>	<b>12,239,011</b>
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 11,778,083</b>	<b>\$ 51,052</b>	<b>\$ 11,829,135</b>



## 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
<b>Governmental activities</b>				
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
<b>Total governmental activities net assets</b>	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>
<b>Primary Government:</b>				
<b>Total primary government net assets</b>	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>

Fiscal Year					Six Months Ended 3/31/2014
2009	2010	2011	2012	2013	
\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 835,520,235
5,363,740	4,168,945	4,477,906	2,977,050	1,414,427	9,312,623
<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>(1,724,322)</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>\$ 843,108,536</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>\$ 843,108,536</u>

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

	Fiscal Year			
	2005	2006	2007	2008
<b>Expenses</b>				
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				
<b>Total governmental activities expenses</b>	<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>
<b>Program Revenues</b>				
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				
<b>Total governmental activities program revenues</b>	<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	Six Months Ended 3/31/2014
\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 23,997,620
8,841,189	8,059,389	9,441,048	8,345,130	8,689,634	4,012,472
75,836,037	78,173,873	86,468,201	91,021,550	88,026,743	36,155,104
47,188,776	46,946,163	45,632,055	54,818,967	39,479,333	15,211,153
25,623,533	28,566,454	30,104,991	30,906,886	32,321,069	11,849,232
1,188,580	1,123,951	1,177,426	1,118,341	1,057,192	347,823
61,126,911	55,269,509	55,315,591	54,702,459	55,413,140	24,225,505
1,879,525	2,263,280	2,917,574	2,614,004	2,656,159	1,162,493
12,956,363	13,468,700	14,800,838	15,708,114	16,131,929	7,230,107
12,338,352	15,494,994	14,887,908	15,037,346	(21,997)	(488,420)
				2,097,950	282,808
				15,771,374	8,214,524
<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>\$ 132,200,421</u>
\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 3,925,403
2,451,191	3,273,137	3,988,371	4,695,710	5,938,817	1,208,740
6,828,228	7,032,374	7,222,932	7,522,930	6,180,140	2,733,396
8,442,746	6,737,542	6,679,429	7,466,798	5,549,330	1,984,028
5,057,246	5,652,201	6,396,645	6,138,679	7,085,054	3,515,902
4,887,245	5,060,714	5,621,993	5,642,978	700,554	475,135
187,724	136,864	141,893	183,406	175,619	114,154
256,730	240,719	246,699	269,015	279,570	125,715
6,257,935	2,034,953	5,257,804	4,167,626	7,907,097	591,356
7,242,476	6,805,719	7,719,264	6,821,433	5,355,301	5,113,246
1,509,761	356,447	1,381,572	949,663	26,918,636	2,190,698
4,982,855	8,188,534	12,506,581	10,899,781	14,545,610	1,940,059
	13,136				
13,784,334	4,464,349	8,623,225	6,252,054	4,758,606	1,689,362
61,023	1,255,743	157,468	104,002	85,560	
97,403	194,400	174,204	438,841	64,483	18,521
	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>\$ 25,625,715</u>



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

	Fiscal Year			
	2005	2006	2007	2008
<b>Net (Expense)/Revenue</b>				
Governmental Activities	<u>\$(100,011,923)</u>	<u>\$ (61,085,509)</u>	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>
<b>Total primary government net (expense)/revenue</b>	<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>
<b>General Revenues and Other Changes in Net Assets</b>				
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>
<b>Total governmental activities</b>	<u>131,135,262</u>	<u>148,582,680</u>	<u>164,288,923</u>	<u>183,401,310</u>
<b>Total primary government</b>	<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>
<b>Change in Net Assets</b>				
Governmental Activities	<u>\$ 31,123,339</u>	<u>\$ 87,497,171</u>	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>
<b>Total primary government</b>	<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					Six Months Ended 3/31/2014
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>\$ (106,574,706)</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>\$ (106,574,706)</u></u>
\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 216,400,523
			1,099,103	2,956,560	1,185,428
3,664,184	3,870,155	2,925,202	2,584,776	930,274	444,636
<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>8,700,418</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>226,731,005</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>\$ 226,731,005</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>\$ 120,156,299</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>\$ 120,156,299</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
<b>General Fund</b>				
Reserved:				
Prepaid Items	\$ 248,968	\$ 97,835	\$ 326,402	\$ 197,806
Unreserved	29,138,820	36,741,861	35,375,155	38,547,536
<b>Total General Fund</b>	<u>\$ 29,387,788</u>	<u>\$ 36,839,696</u>	<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>
<b>All Other Governmental Funds</b>				
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
<b>Total All Other Governmental Funds</b>	<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	Six Months Ended 3/31/2014
\$ 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	108,204,870
<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>\$ 108,330,145</u>
\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 9,649,315
11,224	4,305	69,379	54,201	7,010	
154,475,649	76,694,711		43,250,162	27,601,310	16,494,225
23,120,456	22,906,854	30,082,521	31,461,031	24,867,428	46,910,237
<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>\$ 73,053,777</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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>171,401,925</b>	<b>187,522,932</b>	<b>216,346,901</b>	<b>243,359,126</b>
<b>Expenditures</b>				
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
<b>Capital Outlay</b>	<b>13,793,033</b>	<b>20,878,318</b>	<b>30,205,800</b>	<b>78,040,663</b>
<b>Debt Service:</b>				
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				
<b>Total Expenditures</b>	<b>175,984,015</b>	<b>195,662,197</b>	<b>219,544,669</b>	<b>304,984,604</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(4,582,090)</b>	<b>(8,139,265)</b>	<b>(3,197,768)</b>	<b>(61,625,478)</b>
<b>Other Financing Sources (Uses)</b>				
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				
<b>Total Other Financing Sources (Uses)</b>	<b>(4,083,389)</b>	<b>30,245,000</b>	<b>157,552,984</b>	
<b>Net Change in Fund Balances</b>	<b>\$ (8,665,479)</b>	<b>\$ 22,105,735</b>	<b>\$ 154,355,216</b>	<b>\$ (61,625,478)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>5.65%</b>	<b>5.78%</b>	<b>7.25%</b>	<b>9.03%</b>

Fiscal Year					
2009	2010	2011	2012	2013	Six Months Ended 3/31/2014
\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 216,400,523
			1,099,103	2,956,560	1,185,428
34,591,324	35,306,339	37,371,124	39,598,440	37,219,815	15,289,576
35,910,436	28,400,145	36,971,987	29,377,233	43,641,685	15,351,933
3,509,046	3,744,027	2,798,039	2,451,577	930,275	444,636
8,396,202	7,256,967	6,635,261	7,175,498	12,198,293	8,644,634
<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>257,316,730</u>
38,259,862	40,727,455	42,352,337	35,704,861	35,700,575	23,315,528
7,162,814	6,725,826	7,176,186	7,221,313	7,180,608	3,876,361
68,150,496	67,310,882	71,839,346	75,286,042	75,903,798	36,896,915
30,896,400	26,775,517	29,542,425	28,214,027	27,403,230	11,242,637
22,539,945	21,124,782	22,067,744	27,835,260	30,447,359	11,854,010
1,049,985	933,519	986,392	960,392	883,324	318,614
44,578,722	40,895,974	44,156,502	45,463,593	44,916,198	22,463,547
1,815,986	2,231,528	2,263,590	1,957,044	1,979,888	909,632
11,398,561	11,354,804	12,176,637	13,012,700	13,034,164	6,484,180
102,627,536	99,931,347	88,927,796	44,845,672	57,508,193	26,893,955
8,305,000	8,100,000	12,590,000	13,300,000	15,630,000	16,250,000
12,149,302	16,341,773	15,528,257	15,571,727	16,745,929	8,213,524
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>168,719,903</u>
(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	88,596,827
23,578,390	15,248,368	14,402,786	13,258,127	11,521,941	11,413,738
(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(11,413,738)
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>\$ 88,596,827</u>
8.26%	10.07%	10.78%	10.89%	12.00%	17.25%