

MONTHLY FINANCIAL REPORT
For Seven Months Ended April 30, 2014



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS

TABLE OF CONTENTS

	<u>Pages</u>
 <u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i-ii
 <u>FINANCIAL SECTION</u>	
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Assets	1
Statement of Activities	2-3
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balances	5
Proprietary Funds Financial Statements	
Statement of Net Assets	6
Statement of Revenues, Expenses, and Changes in Fund Net Assets	7
Statement of Cash Flows	8
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Assets	9
Component Unit Financial Statements	
Statement of Net Assets	11
Statement of Activities	12-13
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	16
Notes to Required Supplementary Information	17
Other Supplementary Information	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Non-Major Governmental Funds	28-35
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds	36-43
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual	
Road and Bridge Special Revenue Fund	44
Drainage District Special Revenue Fund	45
Debt Service Fund	46
Combining Statement of Net Assets - Internal Service Funds	47
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds	48
Combining Statement of Cash Flows - Internal Service Funds	49
 <u>STATISTICAL SECTION</u>	
Net Assets by Component	52-53
Changes in Net Assets	54-57
Fund Balance of Governmental Funds	58-59
Changes in Fund Balances, Governmental Funds	60-61





COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3744 (fax)
sturdrob@co.fort-bend.tx.us

August 7, 2014

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

Gentlemen:

The Monthly Unaudited Financial Report for the seven months ending April 30, 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***April 30, 2014*

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 174,945,471	\$ 98,836,491
Receivables:		
Taxes, net	8,748,819	
Grants	3,707,301	
Fees and fines	4,335,726	
Other	1,713,158	
Prepaid items	313,133	
Deferred charges - debt refunding	970,913	11,460,051
Deferred issuance costs	3,397,939	2,998,391
Due from component units	3,705	
Capital assets, not being depreciated	430,931,273	
Capital assets, net of accumulated depreciation	732,322,320	290,596,303
Total Assets	1,361,389,758	403,891,236
Liabilities		
Accounts payable and accrued expenses	8,452,816	
Retainage payable	1,771,220	5,140,318
Accrued interest payable	1,368,837	1,182,623
Unearned revenues	7,321,115	
Due to primary government		3,705
Due to other governments	438,922	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	499,015,287	344,919,417
Total Liabilities	533,674,124	351,246,063
Net Assets		
Invested in capital assets, net of related debt	816,486,611	(54,323,114)
Restricted for:		
Debt Service	9,180,787	
Unrestricted	2,048,234	106,968,287
Total Net Assets	\$ 827,715,632	\$ 52,645,173

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Seven Months Ended April 30, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 29,361,712	\$ 4,828,945	\$ 2,056,117	\$
Financial administration	4,698,242	1,454,578		
Administration of justice	43,846,973	3,240,222	5,198,750	
Construction and maintenance	18,375,668	2,415,968	2,629,363	
Health and welfare	14,297,885	4,153,129	2,883,312	
Cooperative services	407,117			
Public safety	27,834,961	554,657	1,810,064	
Park and recreation	1,398,723	129,206		
Libraries and education	8,287,582	147,709	43,229	
Capital outlay, interim financial activity	(138,632)			
Internal Service Fund, interim activity	500,009			
Interest on long-term debt	10,647,109			
Total Primary Government	\$ 159,517,349	\$ 16,924,414	\$ 14,620,835	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	10,130,877	11,454,543		
FB Grand Parkway Toll Road Operations	4,059,029	274,503		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	15,798	-		
Total Component Units	\$ 14,205,704	\$ 11,729,046	\$	\$

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	
\$ (22,476,650)	\$
(3,243,664)	
(35,408,001)	
(13,330,337)	
(7,261,444)	
(407,117)	
(25,470,240)	
(1,269,517)	
(8,096,644)	
138,632	
(500,009)	
(10,647,109)	
<u>(127,972,100)</u>	
	1,323,666
	(3,784,526)
	(15,798)
	<u>(2,476,658)</u>
219,036,085	
1,401,046	
534,361	152,752
11,764,003	2,066
<u>232,735,495</u>	<u>154,818</u>
104,763,395	(2,321,840)
722,952,237	54,967,013
<u>\$ 827,715,632</u>	<u>\$ 52,645,173</u>

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS***April 30, 2014*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 88,784,613	\$ 9,842,337	\$ 15,436,761	\$ 45,507,096	\$ 159,570,807
Taxes receivable, net	6,887,219	707,287		1,154,313	8,748,819
Grants receivable	3,458,409			248,892	3,707,301
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,524,320			205,419	1,729,739
Due from other funds	12,200,114			1,040,824	13,240,938
Due from component units	3,705				3,705
Prepaid items	313,133				313,133
Total Assets	\$ 117,490,656	\$ 10,549,624	\$ 15,436,761	\$ 48,156,545	\$ 191,633,586
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 6,464,350	\$	\$	\$	\$ 6,464,350
Retainage payable	682,437		823,850	264,934	1,771,221
Due to other funds			121,705	701,992	823,697
Due to other governments	438,922				438,922
Deferred revenue	11,226,660	707,287		1,154,314	13,088,261
Total Liabilities	18,812,369	707,287	945,555	2,121,240	22,586,451
Fund Balances:					
Reserved for:					
Debt service		9,842,337			9,842,337
Prepaid Items	313,133				313,133
Capital projects			14,491,206	1,163,764	15,654,970
Unreserved, reported in:					
General Fund	98,365,154				98,365,154
Special revenue funds				44,871,541	44,871,541
Total Fund Balances	98,678,287	9,842,337	14,491,206	46,035,305	169,047,135
Total Liabilities and Fund Balances	\$ 117,490,656	\$ 10,549,624	\$ 15,436,761	\$ 48,156,545	\$ 191,633,586

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Seven Months Ended April 30, 2014*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 166,998,972	\$ 32,008,671	\$	\$ 20,028,442	\$ 219,036,085
Taxes - Sales				1,401,046	1,401,046
Fees and fines	13,623,247			4,732,572	18,355,819
Intergovernmental	8,869,166		1,752,707	8,468,385	19,090,258
Earnings on investments	358,925	16,867	43,765	114,805	534,362
Miscellaneous	8,889,524	21,102,026		716,176	30,707,726
Total Revenues	<u>198,739,834</u>	<u>53,127,564</u>	<u>1,796,472</u>	<u>35,461,426</u>	<u>289,125,296</u>
Expenditures					
Current:					
General administration	25,695,064			479,512	26,174,576
Financial administration	4,471,374			4,795	4,476,169
Administration of justice	32,286,089			11,064,335	43,350,424
Construction and maintenance	1,356,663			12,167,217	13,523,880
Health and welfare	12,847,933			1,175,952	14,023,885
Cooperative services	371,033				371,033
Public safety	25,259,669			446,733	25,706,402
Parks and recreation	1,091,488				1,091,488
Libraries and education	7,513,010			22,392	7,535,402
Capital Outlay	15,362,343		12,721,644	2,767,013	30,851,000
Debt Service:					
Principal		16,250,000			16,250,000
Interest and fiscal charges		8,209,612			8,209,612
Debt issuance costs		235,472			235,472
Total Expenditures	<u>126,254,666</u>	<u>24,695,084</u>	<u>12,721,644</u>	<u>28,127,949</u>	<u>191,799,343</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>72,485,168</u>	<u>28,432,480</u>	<u>(10,925,172)</u>	<u>7,333,477</u>	<u>97,325,953</u>
Other Financing Sources (Uses)					
Transfers in				11,413,738	11,413,738
Transfers (out)	(11,213,503)			(200,235)	(11,413,738)
Payment to refunded bond escrow agent		(21,065,913)			(21,065,913)
Total Other Financing Sources (Uses)	<u>(11,213,503)</u>	<u>(21,065,913)</u>		<u>11,213,503</u>	<u>(21,065,913)</u>
Net change in fund balances	61,271,665	7,366,567	(10,925,172)	18,546,980	76,260,040
Fund Balances, Beginning	<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>
Fund Balances, Ending	<u>\$ 98,678,287</u>	<u>\$ 9,842,337</u>	<u>\$ 14,491,206</u>	<u>\$ 46,035,305</u>	<u>\$ 169,047,135</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITIOIN
PROPRIETARY FUNDS
April 30, 2014

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 15,374,658
Total Current Assets	<u>15,374,658</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>653,238</u>
Total Capital Assets	<u>653,238</u>
Total Assets	<u>16,027,896</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,561,800
Due to other funds	<u>12,417,240</u>
Total Current Liabilities	<u>18,979,040</u>
Total Liabilities	<u>18,979,040</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(2,951,144)</u>
Total Net Assets (Deficit)	<u>\$ (2,951,144)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Seven Months Ended April 30, 2014

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 20,616,701
Total Operating Revenues	<u>20,616,701</u>
Operating Expenses	
Current operations - general administration	2,448,056
Benefits provided	<u>20,668,003</u>
Total Operating Expenses	<u>23,116,059</u>
Operating Income (Loss)	(2,499,358)
Non-Operating Revenues	
Earnings on investments	<u>21,545</u>
Total Non-Operating Revenues	<u>21,545</u>
Change in Net Assets	(2,477,813)
Total Net Assets (Deficit), Beginning	<u>(473,331)</u>
Total Net Assets (Deficit), Ending	<u><u>\$ (2,951,144)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Seven Months Ended April 30, 2014

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 32,238,373
Payment of benefits	(20,668,003)
Payment of general administration expenses	(2,448,056)
	<hr/>
Net Cash Provided by Operating Activities	9,122,314
	<hr/>
Cash Flows from Investing Activities	
Interest earned on investments	21,545
	<hr/>
Net Cash Provided by Investing Activities	21,545
	<hr/>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	20,169
	<hr/>
Net Cash (Used) by Capital and Related Financing Activities	20,169
	<hr/>
Net Increase in Cash and Cash Equivalents	9,164,028
	<hr/>
Cash and Cash Equivalents, Beginning of Year	6,210,629
	<hr/>
Cash and Cash Equivalents, End of Year	\$ 15,374,657
	<hr/> <hr/>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (2,499,358)
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	11,621,672
	<hr/>
Total adjustments	11,621,672
	<hr/>
Net Cash Provided by Operating Activities	\$ 9,122,314
	<hr/> <hr/>

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
April 30, 2014

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 14,350,159</u>
Total Assets	<u><u>\$ 14,350,159</u></u>
Liabilities	
Due to other governments	<u>\$ 14,350,159</u>
Total Liabilities	<u><u>\$ 14,350,159</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

April 30, 2014

	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	\$ 7,721	\$ 63,364,213	\$ 35,223,787	\$	\$ 240,770	\$ 98,836,491
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		162,832,939	127,763,364			290,596,303
Total Assets	<u>7,721</u>	<u>239,087,968</u>	<u>164,554,777</u>		<u>240,770</u>	<u>403,891,236</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		934,112	4,206,206			5,140,318
Due to primary government		1,764	1,941			3,705
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>173,152,291</u>	<u>178,093,772</u>			<u>351,246,063</u>
Net Assets						
Invested in capital assets, net of related debt		(8,799,203)	(45,523,911)			(54,323,114)
Unrestricted	7,721	74,734,880	31,984,916		240,770	106,968,287
Total Net Assets	<u>\$ 7,721</u>	<u>\$ 65,935,677</u>	<u>\$ (13,538,995)</u>	<u>\$</u>	<u>\$ 240,770</u>	<u>\$ 52,645,173</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Seven Months Ended April 30, 2014

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	3,969,403	11,454,543
Principal retirement	2,345,000	
Interest on long-term debt	3,816,474	
Total Fort Bend Toll Road Authority	<u>10,130,877</u>	<u>11,454,543</u>
Grand Parkway Toll Road Operations		
Toll road operations	463,429	274,503
Interest on long-term debt	3,595,600	
Total Grand Parkway Toll Road Operations	<u>4,059,029</u>	<u>274,503</u>
Fort Bend Housing Finance Corporation		
General administration		
Total Fort Bend Housing Finance Corporation		
Fort Bend County Industrial Development Corporation		
General administration	15,798	
Total Fort Bend County Industrial Development Corporation	<u>15,798</u>	
Total Component Units	<u>\$ 14,205,704</u>	<u>\$ 11,729,046</u> <u>\$ -</u>

General Revenues:

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

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
\$	\$	\$	\$	\$	\$
	7,485,140				7,485,140
	(2,345,000)				(2,345,000)
	(3,816,474)				(3,816,474)
	1,323,666				1,323,666
		(188,926)			(188,926)
		(3,595,600)			(3,595,600)
		(3,784,526)			(3,784,526)
				(15,798)	(15,798)
				(15,798)	(15,798)
	1,323,666	(3,784,526)		(15,798)	(2,476,658)
11	94,324	57,898		519	152,752
	2,066				2,066
11	96,390	57,898		519	154,818
11	1,420,056	(3,726,628)		(15,279)	(2,321,840)
7,710	64,515,621	(9,812,367)		256,049	54,967,013
\$ 7,721	\$ 65,935,677	\$ (13,538,995)	\$	\$ 240,770	\$ 52,645,173



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 Seven Months Ended April 30, 2014

	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	\$ 166,935,532	\$ 732,767	100.4%
Fees and fines	23,856,500	23,856,500	12,987,255	(10,869,245)	54.4%
Intergovernmental	2,615,000	2,947,300	3,078,249	130,949	104.4%
Earnings on investments	602,325	602,325	359,433	(242,892)	59.7%
Miscellaneous	3,343,500	6,941,238	5,500,735	(1,440,503)	79.2%
Total Revenues	<u>196,620,090</u>	<u>200,550,128</u>	<u>188,861,203</u>	<u>(11,688,925)</u>	<u>94.2%</u>
Expenditures					
Current:					
General administration	38,463,089	38,382,361	24,103,718	14,278,643	62.8%
Financial administration	7,879,488	7,938,953	4,471,374	3,467,579	56.3%
Administration of justice	57,417,752	57,758,422	31,424,980	26,333,442	54.4%
Construction and maintenance	2,549,588	2,549,588	1,247,072	1,302,516	48.9%
Health and welfare	21,840,084	20,501,974	8,434,478	12,067,496	41.1%
Cooperative services	1,010,906	999,879	371,020	628,859	37.1%
Public safety	41,013,288	40,601,086	20,691,509	19,909,577	51.0%
Parks and recreation	2,337,814	2,270,075	1,091,488	1,178,586	48.1%
Libraries and education	13,871,933	13,841,283	7,513,010	6,328,273	54.3%
Capital Outlay	<u>6,888,832</u>	<u>7,435,999</u>	<u>7,215,075</u>	<u>220,923</u>	<u>97.0%</u>
Total Expenditures	<u>193,272,773</u>	<u>192,279,619</u>	<u>106,563,724</u>	<u>85,715,895</u>	<u>55.4%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,347,317</u>	<u>8,270,509</u>	<u>82,297,479</u>	<u>74,026,970</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(11,087,006)	(11,033,856)	(11,213,503)	179,647	
Total Other Financing Sources (Uses)	<u>(11,087,006)</u>	<u>(11,033,856)</u>	<u>(11,213,503)</u>	<u>179,647</u>	
Net change in fund balances- budgetary basis	<u>(7,739,689)</u>	<u>(2,763,347)</u>	<u>71,083,976</u>	<u>74,206,617</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(9,812,310)</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>\$ 34,643,275</u>	<u>\$ 98,678,288</u>	<u>\$ 74,206,617</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	\$ 188,861,203	\$ 9,879,286	\$ 198,740,489
Expenditures	106,563,724	19,691,595	126,255,320
Excess (Deficiency) of Revenues Over (Under) Expenditures	82,297,479	(9,812,310)	72,485,169
Transfers in		-	
Transfers out	(11,213,503)	-	(11,213,503)
Total Other Financing Sources (Uses)	(11,213,503)		(11,213,503)
Net Changes in Fund Balances	71,083,976	(9,812,310)	61,271,666
Fund Balances, Beginning			37,406,622
Fund Balances, Ending			<u>\$ 98,678,288</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
April 30, 2014

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 5,452,585	\$ 2,272,822	\$ 4,666,141	\$ 12,139,378
Taxes receivable, net				828,684
Grants receivable			9,196	150,612
Other receivables			6,716	87,774
Due from other funds			324,238	698,748
Total Assets	<u>\$ 5,452,585</u>	<u>\$ 2,272,822</u>	<u>\$ 5,006,291</u>	<u>\$ 13,905,196</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 77,983
Due to other funds				
Deferred revenues				828,684
Total Liabilities				<u>906,667</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	5,452,585	2,272,822	5,006,291	12,998,529
Total Fund Balances	<u>5,452,585</u>	<u>2,272,822</u>	<u>5,006,291</u>	<u>12,998,529</u>
Total Liabilities and Fund Balances	<u>\$ 5,452,585</u>	<u>\$ 2,272,822</u>	<u>\$ 5,006,291</u>	<u>\$ 13,905,196</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 7,302,350	\$ 609,926	\$ 4,272	\$ 52,653	\$ 1,119,112	\$ 834,357
325,629					
6,013					
				28,124	
16,455					
<u>\$ 7,650,447</u>	<u>\$ 609,926</u>	<u>\$ 4,272</u>	<u>\$ 52,653</u>	<u>\$ 1,147,236</u>	<u>\$ 834,357</u>
\$ 9,697	\$	\$	\$	\$	\$
			360	1,012	1,069
325,630					
<u>335,327</u>			<u>360</u>	<u>1,012</u>	<u>1,069</u>
7,315,120	609,926	4,272	52,293	1,146,224	833,288
<u>7,315,120</u>	<u>609,926</u>	<u>4,272</u>	<u>52,293</u>	<u>1,146,224</u>	<u>833,288</u>
<u>\$ 7,650,447</u>	<u>\$ 609,926</u>	<u>\$ 4,272</u>	<u>\$ 52,653</u>	<u>\$ 1,147,236</u>	<u>\$ 834,357</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
April 30, 2014

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,447	\$ 142,393	\$ 76,390	\$ 49,492
Taxes receivable, net				
Grants receivable				
Other receivables			600	
Due from other funds				
Total Assets	<u>\$ 8,447</u>	<u>\$ 142,393</u>	<u>\$ 76,990</u>	<u>\$ 49,492</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		76		
Deferred revenues				
Total Liabilities	<u></u>	<u>76</u>	<u></u>	<u></u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,447	142,317	76,990	49,492
Total Fund Balances	<u>8,447</u>	<u>142,317</u>	<u>76,990</u>	<u>49,492</u>
Total Liabilities and Fund Balances	<u>\$ 8,447</u>	<u>\$ 142,393</u>	<u>\$ 76,990</u>	<u>\$ 49,492</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
\$ 92,228	\$ 108,935	\$ 2,025	\$ 17,741	\$ 165,657	\$ 2,406,723
	66				81,890
<u>\$ 92,228</u>	<u>\$ 109,001</u>	<u>\$ 2,025</u>	<u>\$ 17,741</u>	<u>\$ 165,657</u>	<u>\$ 2,488,613</u>
\$	\$	\$	\$	\$	\$
	814			874	13,879
<u></u>	<u>814</u>	<u></u>	<u></u>	<u>874</u>	<u>13,879</u>
92,228	108,187	2,025	17,741	164,783	2,474,734
<u>92,228</u>	<u>108,187</u>	<u>2,025</u>	<u>17,741</u>	<u>164,783</u>	<u>2,474,734</u>
<u>\$ 92,228</u>	<u>\$ 109,001</u>	<u>\$ 2,025</u>	<u>\$ 17,741</u>	<u>\$ 165,657</u>	<u>\$ 2,488,613</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
April 30, 2014

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 461	\$ 899,718	\$ 1,866,680	\$ 10,233
Taxes receivable, net				
Grants receivable				
Other receivables				249
Due from other funds		1,383		
Total Assets	\$ 461	\$ 901,101	\$ 1,866,680	\$ 10,482
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			3,592	
Deferred revenues				
Total Liabilities			3,592	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	461	901,101	1,863,088	10,482
Total Fund Balances	461	901,101	1,863,088	10,482
Total Liabilities and Fund Balances	\$ 461	\$ 901,101	\$ 1,866,680	\$ 10,482

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
\$ 59,539	\$ 769,138	\$ 79,739	\$ 94,016	\$ 5,427	\$ 211,287
		5,499			
<u>\$ 59,539</u>	<u>\$ 769,138</u>	<u>\$ 85,238</u>	<u>\$ 94,016</u>	<u>\$ 5,427</u>	<u>\$ 211,287</u>
\$	\$	\$	\$	\$	\$
		2,663	126,070		
		2,663	126,070		
59,539	769,138	82,575	(32,054)	5,427	211,287
59,539	769,138	82,575	(32,054)	5,427	211,287
<u>\$ 59,539</u>	<u>\$ 769,138</u>	<u>\$ 85,238</u>	<u>\$ 94,016</u>	<u>\$ 5,427</u>	<u>\$ 211,287</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
April 30, 2014

	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	\$ 55,854	\$ 258,489	\$ 499,842	\$ 1,820,616
Taxes receivable, net				
Grants receivable		77,572		
Other receivables				
Due from other funds				
Total Assets	\$ 55,854	\$ 336,061	\$ 499,842	\$ 1,820,616
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,800	46,663	262,903	228,804
Deferred revenues				
Total Liabilities	1,800	46,663	262,903	228,804
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	54,054	289,398	236,939	1,591,812
Total Fund Balances	54,054	289,398	236,939	1,591,812
Total Liabilities and Fund Balances	\$ 55,854	\$ 336,061	\$ 499,842	\$ 1,820,616

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 460,880	\$ 656,437	\$ 235,113	\$ 45,507,096
			1,154,313
			248,892
			205,419
			1,040,824
<u>\$ 460,880</u>	<u>\$ 656,437</u>	<u>\$ 235,113</u>	<u>\$ 48,156,544</u>
\$	\$ 164,953	\$ 12,300	\$ 264,933
	11,170	243	701,992
			1,154,314
<u></u>	<u>176,123</u>	<u>12,543</u>	<u>2,121,239</u>
460,880	480,314	222,570	1,163,764
			44,871,541
<u>460,880</u>	<u>480,314</u>	<u>222,570</u>	<u>46,035,305</u>
<u>\$ 460,880</u>	<u>\$ 656,437</u>	<u>\$ 235,113</u>	<u>\$ 48,156,544</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Seven Months Ended April 30, 2014

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 13,589,006
Taxes, sales	1,401,046			
Fees and fines				2,629,476
Intergovernmental		232,148	71,046	707,143
Earnings on investments	9,272	4,271	14,129	20,884
Miscellaneous			14,278	211,113
Total Revenues	1,410,318	236,419	99,453	17,157,622
Expenditures				
Current:				
General administration	22,498			
Financial administration				
Administration of justice			6,072,361	
Construction and maintenance				8,369,146
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				635,004
Total Expenditures	22,498		6,072,361	9,004,150
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,387,820	236,419	(5,972,908)	8,153,472
Other Financing Sources (Uses)				
Transfers in			10,963,503	
Transfers (out)				
Total Other Financing Sources (Uses)			10,963,503	
Net change in fund balances	1,387,820	236,419	4,990,595	8,153,472
Fund Balances, Beginning	4,064,765	2,036,403	15,696	4,845,057
Fund Balances, Ending	\$ 5,452,585	\$ 2,272,822	\$ 5,006,291	\$ 12,998,529

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 6,439,436	\$	\$	\$	\$	\$
				177,947	
45,552	64,321				
12,855	879	6	81	1,641	1,237
60,858			1,603	152	20,706
<u>6,558,701</u>	<u>65,200</u>	<u>6</u>	<u>1,684</u>	<u>179,740</u>	<u>21,943</u>
				173,720	
3,733,796					
			12,824		
					50,984
<u>657,596</u>					
<u>4,391,392</u>			<u>12,824</u>	<u>173,720</u>	<u>50,984</u>
2,167,309	65,200	6	(11,140)	6,020	(29,041)
250,000					
<u>250,000</u>					
2,417,309	65,200	6	(11,140)	6,020	(29,041)
4,897,811	544,726	4,266	63,433	1,140,204	862,329
<u>\$ 7,315,120</u>	<u>\$ 609,926</u>	<u>\$ 4,272</u>	<u>\$ 52,293</u>	<u>\$ 1,146,224</u>	<u>\$ 833,288</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Seven Months Ended April 30, 2014

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			2,945	
Intergovernmental				
Earnings on investments		183	109	71
Miscellaneous		43,229		1,815
Total Revenues		43,412	3,054	1,886
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	101			
Public safety				
Libraries and education		22,392		
Capital Outlay				
Total Expenditures	101	22,392		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(101)	21,020	3,054	1,886
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(101)	21,020	3,054	1,886
Fund Balances, Beginning	8,548	121,297	73,936	47,606
Fund Balances, Ending	\$ 8,447	\$ 142,317	\$ 76,990	\$ 49,492

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
\$	\$	\$	\$	\$	\$
	11,326				503,561
	8,113			70,000	
		3	26	263	
17,063					
17,063	19,439	3	26	70,263	503,561
					261,178
527	26,665			33,934	
		60			
527	26,665	60		33,934	261,178
16,536	(7,226)	(57)	26	36,329	242,383
16,536	(7,226)	(57)	26	36,329	242,383
75,692	115,413	2,082	17,715	128,454	2,232,351
\$ 92,228	\$ 108,187	\$ 2,025	\$ 17,741	\$ 164,783	\$ 2,474,734

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Seven Months Ended April 30, 2014

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,113
Intergovernmental			61,445	
Earnings on investments	36,428	1,401	2,799	
Miscellaneous		110,333	221,052	
Total Revenues	36,428	111,734	285,296	1,113
Expenditures				
Current:				
General administration		195,836		
Financial administration	4,795			
Administration of justice			95,559	
Construction and maintenance				
Health and welfare				
Public safety			356,934	
Libraries and education				
Capital Outlay	31,213		53,773	
Total Expenditures	36,008	195,836	506,266	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	420	(84,102)	(220,970)	1,113
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	420	(84,102)	(220,970)	1,113
Fund Balances, Beginning	41	985,203	2,084,058	9,369
Fund Balances, Ending	\$ 461	\$ 901,101	\$ 1,863,088	\$ 10,482

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	1,080,832		211,072
30		153		25	299
		386		5,402	
49,808	769,138	5,316	1,080,832	5,427	211,371
					84
210		50,141	1,112,886		
210		50,141	1,112,886		84
49,598	769,138	(44,825)	(32,054)	5,427	211,287
49,598	769,138	(44,825)	(32,054)	5,427	211,287
9,941		127,400			
\$ 59,539	\$ 769,138	\$ 82,575	\$ (32,054)	\$ 5,427	\$ 211,287

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Seven Months Ended April 30, 2014

	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				1,406,204
Intergovernmental	92,573	424,269	1,671,298	2,904,880
Earnings on investments	74			4,157
Miscellaneous				8,186
Total Revenues	92,647	424,269	1,671,298	4,323,427
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		134,871	1,434,359	3,092,255
Construction and maintenance				
Health and welfare				
Public safety	38,545			
Libraries and education				
Capital Outlay	48			
Total Expenditures	38,593	134,871	1,434,359	3,092,255
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,054	289,398	236,939	1,231,172
Other Financing Sources (Uses)				
Transfers in				200,235
Transfers (out)				(200,235)
Total Other Financing Sources (Uses)				
Net change in fund balances	54,054	289,398	236,939	1,231,172
Fund Balances, Beginning				360,640
Fund Balances, Ending	\$ 54,054	\$ 289,398	\$ 236,939	\$ 1,591,812

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 20,028,442
			1,401,046
			4,732,572
			8,468,385
1,093	1,929	507	114,805
			716,176
<u>1,093</u>	<u>1,929</u>	<u>507</u>	<u>35,461,426</u>
			479,512
			4,795
			11,064,335
12,886	46,470	4,919	12,167,217
			1,175,952
			446,733
			22,392
<u>6,950</u>	<u>1,372,303</u>	<u>10,126</u>	<u>2,767,013</u>
<u>19,836</u>	<u>1,418,773</u>	<u>15,045</u>	<u>28,127,949</u>
(18,743)	(1,416,844)	(14,538)	7,333,477
			11,413,738
			(200,235)
			<u>11,213,503</u>
(18,743)	(1,416,844)	(14,538)	18,546,980
479,623	1,897,158	237,108	27,488,325
<u>\$ 460,880</u>	<u>\$ 480,314</u>	<u>\$ 222,570</u>	<u>\$ 46,035,305</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Seven Months Ended April 30, 2014

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 13,525,698	\$ 13,525,698	\$ 13,589,006	\$ 63,308	100.5%
Fees and fines	5,315,000	5,315,000	3,336,619	(1,978,381)	62.8%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	40,000	40,000	20,884	(19,116)	52.2%
Miscellaneous	300,000	300,000	211,113	(88,887)	70.4%
Total Revenues	<u>19,285,698</u>	<u>19,285,698</u>	<u>17,157,622</u>	<u>(2,128,076)</u>	<u>89.0%</u>
Expenditures					
Current:					
Construction and maintenance	20,318,797	20,312,124	8,361,995	11,950,129	41.2%
Capital Outlay	<u>159,266</u>	<u>165,939</u>	<u>145,383</u>	<u>20,557</u>	<u>87.6%</u>
Total Expenditures	<u>20,478,063</u>	<u>20,478,063</u>	<u>8,507,378</u>	<u>11,970,686</u>	<u>41.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,192,365)</u>	<u>(1,192,365)</u>	<u>8,650,244</u>	<u>9,842,610</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	<u>(100,000)</u>	<u>-</u>	<u>-</u>		
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>-</u>	<u>-</u>		
Net change in fund balances- budgetary basis	<u>(1,292,365)</u>	<u>(1,192,365)</u>	<u>8,650,244</u>	<u>9,842,610</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(496,773)</u>		
Fund balances, Beginning	<u>4,845,057</u>	<u>4,845,057</u>	<u>4,845,057</u>		
Fund balances, Ending	<u>\$ 3,552,692</u>	<u>\$ 3,652,692</u>	<u>\$ 12,998,529</u>	<u>\$ 9,842,610</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	\$ 17,157,622	\$	\$ 17,157,622
Expenditures	<u>8,507,378</u>	<u>496,773</u>	<u>9,004,150</u>
Net Changes in Fund Balances	8,650,244	(496,773)	8,153,472
Fund balances, Beginning			<u>4,845,057</u>
Fund balances, Ending			<u>\$ 12,998,529</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Seven Months Ended April 30, 2014

	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	\$ 6,439,436	\$ (76,586)	98.8%
Earnings on investments	25,000	25,000	12,855	(12,145)	51.4%
Miscellaneous	45,000	45,000	54,786	9,786	121.7%
Total Revenues	<u>6,836,022</u>	<u>6,836,022</u>	<u>6,513,149</u>	<u>(322,873)</u>	<u>95.3%</u>
Expenditures					
Current:					
Construction and maintenance	7,601,704	7,851,704	3,723,939	4,127,765	47.4%
Capital Outlay	<u>688,600</u>	<u>688,600</u>	<u>549,986</u>	<u>138,614</u>	<u>79.9%</u>
Total Expenditures	<u>8,290,304</u>	<u>8,540,304</u>	<u>4,273,925</u>	<u>4,266,379</u>	<u>50.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,454,282)</u>	<u>(1,704,282)</u>	<u>2,239,224</u>	<u>3,943,505</u>	
Other Financing Sources (Uses)					
Transfers out	<u>(1,944,803)</u>	<u>(42,000)</u>		<u>(42,000)</u>	
Total Other Financing Sources (Uses)	<u>(1,944,803)</u>	<u>(42,000)</u>	<u>250,000</u>	<u>208,000</u>	
Net change in fund balances- budgetary basis	<u>(3,399,085)</u>	<u>(1,746,282)</u>	<u>2,489,224</u>	<u>4,151,505</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(71,914)</u>		
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>\$ 3,151,528</u>	<u>\$ 7,315,120</u>	<u>\$ 4,151,505</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	\$ 6,513,149	\$ 45,552	\$ 6,558,701
Expenditures	<u>4,273,925</u>	<u>117,466</u>	<u>4,391,391</u>
Net Changes in Fund Balances	2,489,224	(71,914)	2,417,310
Fund balances, Beginning			<u>4,897,810</u>
Fund balances, Ending			<u>\$ 7,315,120</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Seven Months Ended April 30, 2014

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 31,928,256	\$ 31,928,256	\$ 32,008,671	\$ 80,415	100.3%
Fees and fines	-	-	-		
Earnings on investments	35,000	35,000	16,867	(18,133)	48.2%
Total Revenues	<u>31,963,256</u>	<u>31,963,256</u>	<u>32,025,538</u>	<u>62,282</u>	<u>100.2%</u>
Expenditures					
Current:					
Principal	16,250,000	16,250,000	16,250,000		100.0%
Interest and fiscal charges	16,099,548	16,099,548	8,210,612	7,888,936	51.0%
Debt issuance costs			234,472	(234,472)	
Total Expenditures	<u>32,349,548</u>	<u>32,349,548</u>	<u>24,695,083</u>	<u>7,654,465</u>	<u>76.3%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(386,292)</u>	<u>(386,292)</u>	<u>7,330,455</u>	<u>7,716,747</u>	
Other Financing Sources (Uses)					
Issuance of Bonds			21,102,026	21,102,026	
Payment to refunded bond escrow agent			(21,065,913)	(21,065,913)	
Total Other Financing Sources (Uses)			<u>36,113</u>	<u>36,113</u>	
Net change in fund balances- budgetary basis	<u>(386,292)</u>	<u>(386,292)</u>	<u>7,366,567</u>	<u>7,752,859</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>\$ 9,842,337</u>	<u>\$ 7,752,859</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
April 30, 2014

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 13,680,807	\$ 1,693,852	\$ 15,374,659
Total Current Assets	<u>13,680,807</u>	<u>1,693,852</u>	<u>15,374,659</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	653,238		653,238
Total Capital Assets	<u>653,238</u>	<u></u>	<u>653,238</u>
Total Assets	<u>14,334,045</u>	<u>1,693,852</u>	<u>16,027,897</u>
Liabilities			
Benefits payable	3,083,926	3,477,874	6,561,800
Due to other funds	10,028,314	2,388,926	12,417,240
Total Liabilities	<u>13,112,240</u>	<u>5,866,800</u>	<u>18,979,040</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>1,221,805</u>	<u>(4,172,949)</u>	<u>(2,951,144)</u>
Total Net Assets (Deficit)	<u>\$ 1,221,805</u>	<u>\$ (4,172,949)</u>	<u>\$ (2,951,144)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2014

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 19,525,318	\$ 1,091,383	\$ 20,616,701
Total Operating Revenues	<u>19,525,318</u>	<u>1,091,383</u>	<u>20,616,701</u>
Operating Expenses			
Current operations - general administration	473,332	1,974,724	2,448,056
Benefits provided	<u>20,228,794</u>	<u>439,209</u>	<u>20,668,003</u>
Total Operating Expenses	<u>20,702,126</u>	<u>2,413,933</u>	<u>23,116,059</u>
Operating (Loss)	(1,176,808)	(1,322,550)	(2,499,358)
Non-Operating Revenues			
Earnings on investments	<u>21,545</u>	<u></u>	<u>21,545</u>
Total Non-Operating Revenues	<u>21,545</u>	<u></u>	<u>21,545</u>
Change in Net Assets	(1,155,263)	(1,322,550)	(2,477,813)
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>\$ 1,221,805</u>	<u>\$ (4,172,949)</u>	<u>\$ (2,951,144)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2014

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 29,893,259	\$ 2,345,114	\$ 32,238,373
Payment of benefits	(20,228,794)	(439,209)	(20,668,003)
Payment of general administration expenses	(473,332)	(1,974,724)	(2,448,056)
Net Cash Provided (Used) by Operating Activities	9,191,133	(68,819)	9,122,314
Cash Flows from Investing Activities:			
Interest earned on investments	21,545		21,545
Net Cash Flows Provided by Investing Activities	21,545		21,545
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	20,169		20,169
Net Cash (Used) by Capital and Related Financing Activities	20,169		20,169
Net Increase (Decrease) in Cash and Cash Equivalents	9,232,847	(68,819)	9,164,028
Cash and Cash Equivalents, Beginning of Year	4,447,959	1,762,670	6,210,629
Cash and Cash Equivalents, Ending of Year	\$ 13,680,806	\$ 1,693,852	\$ 15,374,657
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,176,808)	\$ (1,322,550)	\$ (2,499,358)
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	10,367,941	1,253,731	11,621,672
Total adjustments	10,367,941	1,253,731	11,621,672
Net Cash Provided by Operating Activities	\$ 9,191,133	\$ (68,819)	\$ 9,122,314



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

Fiscal Year					Seven Months Ended 4/30/2014
<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	\$ 816,486,611
5,363,740	4,168,945	4,477,906	2,977,050	1,414,427	9,180,787
<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>2,048,234</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>\$ 827,715,632</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>\$ 827,715,632</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	Seven Months Ended 4/30/2014
\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 29,361,712
8,841,189	8,059,389	9,441,048	8,345,130	8,689,634	4,698,242
75,836,037	78,173,873	86,468,201	91,021,550	88,026,743	43,846,973
47,188,776	46,946,163	45,632,055	54,818,967	39,479,333	18,375,668
25,623,533	28,566,454	30,104,991	30,906,886	32,321,069	14,297,885
1,188,580	1,123,951	1,177,426	1,118,341	1,057,192	407,117
61,126,911	55,269,509	55,315,591	54,702,459	55,413,140	27,834,961
1,879,525	2,263,280	2,917,574	2,614,004	2,656,159	1,398,723
12,956,363	13,468,700	14,800,838	15,708,114	16,131,929	8,287,582
12,338,352	15,494,994	14,887,908	15,037,346	(21,997)	(138,632)
				2,097,950	500,009
				15,771,374	10,647,109
<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>\$ 159,517,349</u>
\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 4,828,945
2,451,191	3,273,137	3,988,371	4,695,710	5,938,817	1,454,578
6,828,228	7,032,374	7,222,932	7,522,930	6,180,140	3,240,222
8,442,746	6,737,542	6,679,429	7,466,798	5,549,330	2,415,968
5,057,246	5,652,201	6,396,645	6,138,679	7,085,054	4,153,129
4,887,245	5,060,714	5,621,993	5,642,978	700,554	554,657
187,724	136,864	141,893	183,406	175,619	129,206
256,730	240,719	246,699	269,015	279,570	147,709
6,257,935	2,034,953	5,257,804	4,167,626	7,907,097	2,056,117
7,242,476	6,805,719	7,719,264	6,821,433	5,355,301	5,198,750
1,509,761	356,447	1,381,572	949,663	26,918,636	2,629,363
4,982,855	8,188,534	12,506,581	10,899,781	14,545,610	2,883,312
	13,136				
13,784,334	4,464,349	8,623,225	6,252,054	4,758,606	1,810,064
61,023	1,255,743	157,468	104,002	85,560	
97,403	194,400	174,204	438,841	64,483	43,229
	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>\$ 31,545,249</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					
2009	2010	2011	2012	2013	Seven Months Ended 4/30/2014
<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>\$ (127,972,100)</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>\$ (127,972,100)</u></u>
\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 219,036,085
3,664,184	3,870,155	2,925,202	1,099,103 2,584,776	2,956,560 930,274	1,401,046 534,361
<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>11,764,003</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>232,735,495</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>\$ 232,735,495</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>\$ 104,763,395</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>\$ 104,763,395</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	Seven Months Ended 4/30/2014
\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 313,133
34,463,474	43,269,189	43,922,974	35,743,720	36,475,209	98,365,154
<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>\$ 98,678,287</u>
\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 9,842,337
11,224	4,305	69,379	54,201	7,010	
154,475,649	76,694,711		43,250,162	27,601,310	15,654,970
23,120,456	22,906,854	30,082,521	31,461,031	24,867,428	44,871,541
<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>\$ 70,368,848</u>

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

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

Fiscal Year					
2009	2010	2011	2012	2013	Seven Months Ended 4/30/2014
\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 219,036,085
			1,099,103	2,956,560	1,401,046
34,591,324	35,306,339	37,371,124	39,598,440	37,219,815	18,355,819
35,910,436	28,400,145	36,971,987	29,377,233	43,641,685	19,090,258
3,509,046	3,744,027	2,798,039	2,451,577	930,275	534,362
8,396,202	7,256,967	6,635,261	7,175,498	12,198,293	30,707,726
<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>289,125,296</u>
38,259,862	40,727,455	42,352,337	35,704,861	35,700,575	26,174,576
7,162,814	6,725,826	7,176,186	7,221,313	7,180,608	4,476,169
68,150,496	67,310,882	71,839,346	75,286,042	75,903,798	43,350,424
30,896,400	26,775,517	29,542,425	28,214,027	27,403,230	13,523,880
22,539,945	21,124,782	22,067,744	27,835,260	30,447,359	14,023,885
1,049,985	933,519	986,392	960,392	883,324	371,033
44,578,722	40,895,974	44,156,502	45,463,593	44,916,198	25,706,402
1,815,986	2,231,528	2,263,590	1,957,044	1,979,888	1,091,488
11,398,561	11,354,804	12,176,637	13,012,700	13,034,164	7,535,402
102,627,536	99,931,347	88,927,796	44,845,672	57,508,193	30,851,000
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	8,209,612
1,176,319	225,979	249,266	541,944	3,650	235,472
<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>191,799,343</u>
(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	97,325,953
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)			(21,065,913)
<u>124,869,150</u>	<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>		<u>(21,065,913)</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>\$ 76,260,040</u>
8.26%	10.07%	10.78%	10.89%	12.00%	15.20%