



**MONTHLY FINANCIAL REPORT**  
**For Eight Months Ended May 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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September 5, 2014

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

Gentlemen:

The Monthly Unaudited Financial Report for the eight months ending May 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***May 31, 2014*

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 156,222,673	\$ 98,169,524
Receivables:		
Taxes, net	7,813,745	
Grants	4,591,102	
Fees and fines	4,335,412	
Other	1,915,675	
Prepaid items	315,326	
Deferred charges - debt refunding	970,913	11,460,051
Deferred issuance costs	3,397,939	2,998,391
Due from component units	28,286	
Capital assets, not being depreciated	433,719,225	
Capital assets, net of accumulated depreciation	731,730,360	292,624,710
<b>Total Assets</b>	<b>1,345,040,656</b>	<b>405,252,676</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	8,202,462	
Retainage payable	1,681,222	4,534,769
Accrued interest payable	1,368,837	1,182,623
Unearned revenues	1,912,722	
Due to primary government		28,286
Due to other governments	436,261	
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
<b>Total Liabilities</b>	<b>527,922,718</b>	<b>350,665,095</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	833,156,569	(52,294,707)
Restricted for:		
Debt Service	9,230,180	
Unrestricted	(25,268,811)	106,882,289
<b>Total Net Assets</b>	<b>\$ 817,117,938</b>	<b>\$ 54,587,582</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Eight Months Ended May 31, 2014*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 31,090,124	\$ 5,417,955	\$ 2,503,592	\$
Financial administration	5,344,369	1,719,369		
Administration of justice	49,895,555	3,736,151	5,342,191	
Construction and maintenance	21,010,142	2,954,858	2,711,809	
Health and welfare	16,213,033	4,738,154	3,963,547	
Cooperative services	467,140			
Public safety	31,252,315	660,683	2,108,487	
Park and recreation	1,628,416	145,756		
Libraries and education	9,488,942	173,964	52,048	
Capital outlay, interim financial activity	(871,485)			
Internal Service Fund, interim activity	1,191,332			
Interest on long-term debt	10,648,659			
Total Primary Government	\$ 177,358,542	\$ 19,546,890	\$ 16,681,674	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	10,774,949	13,479,263		
FB Grand Parkway Toll Road Operations	4,198,895	954,710		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	15,798	-		
Total Component Units	\$ 14,989,642	\$ 14,433,973	\$	\$

**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
<b>Governmental Activities</b>	
\$ (23,168,577)	\$
(3,625,000)	
(40,817,213)	
(15,343,475)	
(7,511,332)	
(467,140)	
(28,483,145)	
(1,482,660)	
(9,262,930)	
871,485	
(1,191,332)	
(10,648,659)	
<u>(141,129,978)</u>	
	2,704,314
	(3,244,185)
	<u>(15,798)</u>
	<u>(555,669)</u>
220,325,971	
1,731,752	
613,198	174,172
12,624,758	2,066
<u>235,295,679</u>	<u>176,238</u>
94,165,701	(379,431)
722,952,237	54,967,013
<u>\$ 817,117,938</u>	<u>\$ 54,587,582</u>

**FORT BEND COUNTY, TEXAS****BALANCE SHEET****GOVERNMENTAL FUNDS****May 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	\$ 76,058,598	\$ 10,028,104	\$ 13,882,155	\$ 43,347,681	\$ 143,316,538
Taxes receivable, net	6,175,912	570,913		1,066,920	7,813,745
Grants receivable	4,297,124			293,978	4,591,102
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,751,629			180,317	1,931,946
Due from other funds	7,472,179			1,128,289	8,600,468
Due from component units	28,286				28,286
Prepaid items	315,326				315,326
<b>Total Assets</b>	<b>\$ 100,418,197</b>	<b>\$ 10,599,017</b>	<b>\$ 13,882,155</b>	<b>\$ 46,017,186</b>	<b>\$ 170,916,555</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 1,740,678	\$	\$	\$	\$ 1,740,678
Retainage payable	495,762		930,271	255,190	1,681,223
Due to other funds			60,379	468,447	528,826
Due to other governments	436,261				436,261
Deferred revenue	10,515,353	570,913		1,066,921	12,153,187
<b>Total Liabilities</b>	<b>13,188,054</b>	<b>570,913</b>	<b>990,650</b>	<b>1,790,558</b>	<b>16,540,175</b>
<b>Fund Balances:</b>					
Reserved for:					
Debt service		10,028,104			10,028,104
Prepaid Items	315,326				315,326
Capital projects			12,891,505	987,432	13,878,937
Unreserved, reported in:					
General Fund	86,914,817				86,914,817
Special revenue funds				43,239,196	43,239,196
<b>Total Fund Balances</b>	<b>87,230,143</b>	<b>10,028,104</b>	<b>12,891,505</b>	<b>44,226,628</b>	<b>154,376,380</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 100,418,197</b>	<b>\$ 10,599,017</b>	<b>\$ 13,882,155</b>	<b>\$ 46,017,186</b>	<b>\$ 170,916,555</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
*For the Eight Months Ended May 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	\$ 167,984,910	\$ 32,193,868	\$	\$ 20,147,193	\$ 220,325,971
Taxes - Sales				1,731,752	1,731,752
Fees and fines	15,596,543			5,615,005	21,211,548
Intergovernmental	10,730,692		1,752,707	9,221,563	21,704,962
Earnings on investments	418,780	18,987	47,869	127,561	613,197
Miscellaneous	9,410,648	21,102,026		1,015,346	31,528,020
<b>Total Revenues</b>	<u>204,141,573</u>	<u>53,314,881</u>	<u>1,800,576</u>	<u>37,858,420</u>	<u>297,115,450</u>
<b>Expenditures</b>					
Current:					
General administration	26,970,891			650,736	27,621,627
Financial administration	5,088,294			5,154	5,093,448
Administration of justice	36,970,691			12,573,896	49,544,587
Construction and maintenance	1,560,733			13,966,384	15,527,117
Health and welfare	14,626,628			1,312,406	15,939,034
Cooperative services	424,181				424,181
Public safety	28,436,553			475,258	28,911,811
Parks and recreation	1,257,965				1,257,965
Libraries and education	8,583,389			25,114	8,608,503
<b>Capital Outlay</b>	16,463,224		14,325,449	3,324,672	34,113,345
<b>Debt Service:</b>					
Principal		16,250,000			16,250,000
Interest and fiscal charges		8,209,612			8,209,612
Debt issuance costs		237,022			237,022
<b>Total Expenditures</b>	<u>140,382,549</u>	<u>24,696,634</u>	<u>14,325,449</u>	<u>32,333,620</u>	<u>211,738,252</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>63,759,024</u>	<u>28,618,247</u>	<u>(12,524,873)</u>	<u>5,524,800</u>	<u>85,377,198</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in				11,500,088	11,500,088
Transfers (out)	(13,935,503)			(286,585)	(14,222,088)
Payment to refunded bond escrow agent		(21,065,913)			(21,065,913)
<b>Total Other Financing Sources (Uses)</b>	<u>(13,935,503)</u>	<u>(21,065,913)</u>		<u>11,213,503</u>	<u>(23,787,913)</u>
Net change in fund balances	49,823,521	7,552,334	(12,524,873)	16,738,303	61,589,285
<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>\$ 87,230,143</u>	<u>\$ 10,028,104</u>	<u>\$ 12,891,505</u>	<u>\$ 44,226,628</u>	<u>\$ 154,376,380</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 12,906,132
Total Current Assets	<u>12,906,132</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>650,356</u>
Total Capital Assets	<u>650,356</u>
<b>Total Assets</b>	<u>13,556,488</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	6,561,800
Due to other funds	<u>8,071,641</u>
Total Current Liabilities	<u>14,633,441</u>
<b>Total Liabilities</b>	<u>14,633,441</u>
<b>Net Assets (Deficit)</b>	
Invested in capital assets, net of related debt	
Unrestricted	<u>(1,076,953)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ (1,076,953)</u>

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

	<b>Governmental Activities Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 24,168,731
<b>Total Operating Revenues</b>	<u>24,168,731</u>
<b>Operating Expenses</b>	
Current operations - general administration	2,626,185
Benefits provided	<u>24,892,965</u>
<b>Total Operating Expenses</b>	<u>27,519,150</u>
<b>Operating Income (Loss)</b>	(3,350,419)
<b>Non-Operating Revenues</b>	
Earnings on investments	<u>24,797</u>
<b>Total Non-Operating Revenues</b>	<u>24,797</u>
<b>Income before transfers</b>	(3,325,622)
Transfers in	<u>2,722,000</u>
Change in Net Position	(603,622)
<b>Net position-beginning</b>	<u>(473,331)</u>
<b>Net position-ending</b>	<u><u>\$ (1,076,953)</u></u>



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

	<b>Governmental Activities Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 31,444,804
Payment of benefits	(24,892,965)
Payment of general administration expenses	(2,626,185)
Net Cash Provided (used) by Operating Activities	<u>3,925,654</u>
<b>Cash Flows from Non Capital Financing Activities</b>	
Transfers from other funds	2,722,000
Net Cash (used for) Noncapital Financing Activities	<u>2,722,000</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	24,797
Net Cash Provided by Investing Activities	<u>24,797</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	23,051
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>23,051</u>
<b>Net Increase in Cash and Cash Equivalents</b>	6,695,502
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>6,210,629</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 12,906,131</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (3,350,419)
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	7,276,073
<b>Total adjustments</b>	<u>7,276,073</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 3,925,654</u>

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

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 14,876,252
<b>Total Assets</b>	<u>\$ 14,876,252</u>
<b>Liabilities</b>	
Due to other governments	\$ 14,876,252
<b>Total Liabilities</b>	<u>\$ 14,876,252</u>



**FORT BEND COUNTY, TEXAS**

**STATEMENT OF NET ASSETS**

**COMPONENT UNITS**

May 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	\$ 7,723	\$ 64,592,223	\$ 33,328,743	\$	\$ 240,835	\$ 98,169,524
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		162,576,922	130,047,788			292,624,710
<b>Total Assets</b>	<u>7,723</u>	<u>240,059,961</u>	<u>164,944,157</u>		<u>240,835</u>	<u>405,252,676</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		485,402	4,049,367			4,534,769
Due to primary government		25,555	2,731			28,286
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
<b>Total Liabilities</b>		<u>172,727,372</u>	<u>177,937,723</u>			<u>350,665,095</u>
<b>Net Assets</b>						
Invested in capital assets, net of related debt		(9,055,220)	(43,239,487)			(52,294,707)
Unrestricted	7,723	76,387,809	30,245,922		240,835	106,882,289
<b>Total Net Assets</b>	<u>\$ 7,723</u>	<u>\$ 67,332,589</u>	<u>\$ (12,993,565)</u>	<u>\$</u>	<u>\$ 240,835</u>	<u>\$ 54,587,582</u>

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

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

	Program Revenues		
Functions/Programs	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	4,604,975	13,479,263	
Principal retirement	2,345,000		
Interest on long-term debt	3,824,974		
Total Fort Bend Toll Road Authority	10,774,949	13,479,263	
Grand Parkway Toll Road Operations			
Toll road operations	603,295	954,710	
Interest on long-term debt	3,595,600		
Total Grand Parkway Toll Road Operations	4,198,895	954,710	
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	15,798		
Total Component Units	\$ 14,989,642	\$ 14,433,973	\$ -

**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**

<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>
\$	\$	\$	\$	\$	\$
	8,874,288				8,874,288
	(2,345,000)				(2,345,000)
	(3,824,974)				(3,824,974)
	2,704,314				2,704,314
		351,415			351,415
		(3,595,600)			(3,595,600)
		(3,244,185)			(3,244,185)
				(15,798)	(15,798)
				(15,798)	(15,798)
	2,704,314	(3,244,185)		(15,798)	(555,669)
13	110,588	62,987		584	174,172
	2,066				2,066
13	112,654	62,987		584	176,238
13	2,816,968	(3,181,198)		(15,214)	(379,431)
7,710	64,515,621	(9,812,367)		256,049	54,967,013
\$ 7,723	\$ 67,332,589	\$ (12,993,565)	\$	\$ 240,835	\$ 54,587,582



### **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 Eight Months Ended May 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	\$ 167,901,500	\$ 1,698,735	101.0%
Fees and fines	23,856,500	23,856,500	14,809,410	(9,047,090)	62.1%
Intergovernmental	2,615,000	2,947,300	3,475,842	528,542	117.9%
Earnings on investments	602,325	602,325	419,288	(183,037)	69.6%
Miscellaneous	3,343,500	6,841,238	5,593,945	(1,247,293)	81.8%
<b>Total Revenues</b>	<u>196,620,090</u>	<u>200,450,128</u>	<u>192,199,985</u>	<u>(8,250,143)</u>	<u>95.9%</u>
<b>Expenditures</b>					
Current:					
General administration	38,463,089	36,174,309	25,206,250	10,968,059	69.7%
Financial administration	7,879,488	7,927,315	5,088,294	2,839,021	64.2%
Administration of justice	57,417,752	57,566,398	35,976,349	21,590,049	62.5%
Construction and maintenance	2,549,588	2,523,830	1,404,286	1,119,545	55.6%
Health and welfare	21,840,084	20,591,863	9,568,981	11,022,882	46.5%
Cooperative services	1,010,906	988,145	424,168	563,977	42.9%
Public safety	41,013,288	40,178,908	23,235,366	16,943,542	57.8%
Parks and recreation	2,337,814	2,472,015	1,257,965	1,214,050	50.9%
Libraries and education	13,871,933	13,771,036	8,583,389	5,187,646	62.3%
<b>Capital Outlay</b>	<u>6,888,832</u>	<u>7,643,051</u>	<u>6,986,426</u>	<u>656,624</u>	<u>91.4%</u>
<b>Total Expenditures</b>	<u>193,272,773</u>	<u>189,836,869</u>	<u>117,731,475</u>	<u>72,105,394</u>	<u>62.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,347,317</u>	<u>10,613,259</u>	<u>74,468,510</u>	<u>63,855,251</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-		
Transfers out	(11,087,006)	(11,033,856)	(13,935,503)	2,901,647	
<b>Total Other Financing Sources (Uses)</b>	<u>(11,087,006)</u>	<u>(11,033,856)</u>	<u>(13,935,503)</u>	<u>2,901,647</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>(7,739,689)</u>	<u>(420,597)</u>	<u>60,533,007</u>	<u>66,756,898</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<u>(10,709,485)</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>\$ 36,986,025</u>	<u>\$ 87,230,143</u>	<u>\$ 66,756,898</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	\$ 192,199,985	\$ 11,942,273	\$ 204,142,258
Expenditures	117,731,475	22,651,758	140,383,233
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	74,468,510	(10,709,485)	63,759,024
Transfers in		-	
Transfers out	(13,935,503)	-	(13,935,503)
<b>Total Other Financing Sources (Uses)</b>	(13,935,503)		(13,935,503)
<b>Net Changes in Fund Balances</b>	60,533,007	(10,709,485)	49,823,521
<b>Fund Balances, Beginning</b>			37,406,622
<b>Fund Balances, Ending</b>			<u>\$ 87,230,143</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, 134 and 135.

**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**  
**May 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	\$ 5,779,956	\$ 2,548,280	\$ 3,674,559	\$ 11,988,595
Taxes receivable, net				770,764
Grants receivable			21,555	150,612
Other receivables			4,958	73,909
Due from other funds			511,124	295,073
<b>Total Assets</b>	<b>\$ 5,779,956</b>	<b>\$ 2,548,280</b>	<b>\$ 4,212,196</b>	<b>\$ 13,278,953</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 77,983
Due to other funds				
Deferred revenues				770,764
<b>Total Liabilities</b>				<b>848,747</b>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	5,779,956	2,548,280	4,212,196	12,430,206
<b>Total Fund Balances</b>	<b>5,779,956</b>	<b>2,548,280</b>	<b>4,212,196</b>	<b>12,430,206</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,779,956</b>	<b>\$ 2,548,280</b>	<b>\$ 4,212,196</b>	<b>\$ 13,278,953</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>
\$ 6,484,463	\$ 610,055	\$ 4,273	\$ 48,470	\$ 1,130,803	\$ 839,885
296,156					
6,013					17,763
				26,008	
312,975				7,056	
<u>\$ 7,099,607</u>	<u>\$ 610,055</u>	<u>\$ 4,273</u>	<u>\$ 48,470</u>	<u>\$ 1,163,867</u>	<u>\$ 857,648</u>
\$ 9,697	\$	\$	\$	\$	\$
			104		84,751
<u>296,157</u>					
<u>305,854</u>			<u>104</u>		<u>84,751</u>
6,793,753	610,055	4,273	48,366	1,163,867	772,897
<u>6,793,753</u>	<u>610,055</u>	<u>4,273</u>	<u>48,366</u>	<u>1,163,867</u>	<u>772,897</u>
<u>\$ 7,099,607</u>	<u>\$ 610,055</u>	<u>\$ 4,273</u>	<u>\$ 48,470</u>	<u>\$ 1,163,867</u>	<u>\$ 857,648</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**May 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	\$ 8,385	\$ 149,065	\$ 77,006	\$ 49,612
Taxes receivable, net				
Grants receivable				
Other receivables			420	
Due from other funds				
<b>Total Assets</b>	<u>\$ 8,385</u>	<u>\$ 149,065</u>	<u>\$ 77,426</u>	<u>\$ 49,612</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		619		
Deferred revenues				
<b>Total Liabilities</b>	<u></u>	<u>619</u>	<u></u>	<u></u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,385	148,446	77,426	49,612
<b>Total Fund Balances</b>	<u>8,385</u>	<u>148,446</u>	<u>77,426</u>	<u>49,612</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 8,385</u>	<u>\$ 149,065</u>	<u>\$ 77,426</u>	<u>\$ 49,612</u>

**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>
\$ 94,194	\$ 109,552	\$ 2,025	\$ 17,745	\$ 159,720	\$ 2,409,750
	25				74,877
				669	
<u>\$ 94,194</u>	<u>\$ 109,577</u>	<u>\$ 2,025</u>	<u>\$ 17,745</u>	<u>\$ 160,389</u>	<u>\$ 2,484,627</u>
\$	\$	\$	\$	\$	\$
					485
					485
94,194	109,577	2,025	17,745	160,389	2,484,142
94,194	109,577	2,025	17,745	160,389	2,484,142
<u>\$ 94,194</u>	<u>\$ 109,577</u>	<u>\$ 2,025</u>	<u>\$ 17,745</u>	<u>\$ 160,389</u>	<u>\$ 2,484,627</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**May 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	\$ 102	\$ 799,024	\$ 1,837,426	\$ 10,482
Taxes receivable, net				
Grants receivable				
Other receivables				120
Due from other funds		1,392		
<b>Total Assets</b>	<b>\$ 102</b>	<b>\$ 800,416</b>	<b>\$ 1,837,426</b>	<b>\$ 10,602</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			2,903	
Deferred revenues				
<b>Total Liabilities</b>			<b>2,903</b>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	102	800,416	1,834,523	10,602
<b>Total Fund Balances</b>	<b>102</b>	<b>800,416</b>	<b>1,834,523</b>	<b>10,602</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 102</b>	<b>\$ 800,416</b>	<b>\$ 1,837,426</b>	<b>\$ 10,602</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
\$ 59,552	\$ 769,138	\$ 65,733	\$ 15,703	\$ 5,428	\$ 212,569
		5,499			
<u>\$ 59,552</u>	<u>\$ 769,138</u>	<u>\$ 71,232</u>	<u>\$ 15,703</u>	<u>\$ 5,428</u>	<u>\$ 212,569</u>
\$	\$	\$	\$	\$	\$
			30,000		
			30,000		
59,552	769,138	71,232	(14,297)	5,428	212,569
59,552	769,138	71,232	(14,297)	5,428	212,569
<u>\$ 59,552</u>	<u>\$ 769,138</u>	<u>\$ 71,232</u>	<u>\$ 15,703</u>	<u>\$ 5,428</u>	<u>\$ 212,569</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**May 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	\$ 53,636	\$ 234,122	\$ 485,032	\$ 1,458,400
Taxes receivable, net				
Grants receivable		92,536		
Other receivables				
Due from other funds				
<b>Total Assets</b>	<b>\$ 53,636</b>	<b>\$ 326,658</b>	<b>\$ 485,032</b>	<b>\$ 1,458,400</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	5,474	33,706	244,643	65,762
Deferred revenues				
<b>Total Liabilities</b>	<b>5,474</b>	<b>33,706</b>	<b>244,643</b>	<b>65,762</b>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	48,162	292,952	240,389	1,392,638
<b>Total Fund Balances</b>	<b>48,162</b>	<b>292,952</b>	<b>240,389</b>	<b>1,392,638</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 53,636</b>	<b>\$ 326,658</b>	<b>\$ 485,032</b>	<b>\$ 1,458,400</b>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2007 Facilities Bond Fund</b>	<b>Justice Center Project Fund</b>	<b>TOTALS</b>
\$ 439,068	\$ 494,859	\$ 221,014	\$ 43,347,681
			1,066,920
			293,978
			180,317
			1,128,289
<u>\$ 439,068</u>	<u>\$ 494,859</u>	<u>\$ 221,014</u>	<u>\$ 46,017,185</u>
\$	\$ 167,509	\$	\$ 255,189
			468,447
			1,066,921
<u></u>	<u>167,509</u>	<u></u>	<u>1,790,557</u>
439,068	327,350	221,014	987,432
			43,239,196
<u>439,068</u>	<u>327,350</u>	<u>221,014</u>	<u>44,226,628</u>
<u>\$ 439,068</u>	<u>\$ 494,859</u>	<u>\$ 221,014</u>	<u>\$ 46,017,185</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Eight Months Ended May 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	\$	\$	\$	\$ 13,667,675
Taxes, sales	1,731,752			
Fees and fines				3,168,265
Intergovernmental		506,947	87,411	742,727
Earnings on investments	10,820	4,930	15,688	25,931
Miscellaneous			15,843	484,437
<b>Total Revenues</b>	<u>1,742,572</u>	<u>511,877</u>	<u>118,942</u>	<u>18,089,035</u>
<b>Expenditures</b>				
Current:				
General administration	27,381			
Financial administration				
Administration of justice			6,885,945	
Construction and maintenance				9,625,807
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				878,079
<b>Total Expenditures</b>	<u>27,381</u>	<u></u>	<u>6,885,945</u>	<u>10,503,886</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	1,715,191	511,877	(6,767,003)	7,585,149
<b>Other Financing Sources (Uses)</b>				
Transfers in			10,963,503	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>	<u></u>	<u></u>	<u>10,963,503</u>	<u></u>
Net change in fund balances	1,715,191	511,877	4,196,500	7,585,149
<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>\$ 5,779,956</u>	<u>\$ 2,548,280</u>	<u>\$ 4,212,196</u>	<u>\$ 12,430,206</u>

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 6,479,518	\$	\$	\$	\$	\$
				204,760	
45,552	64,321				17,763
14,698	1,008	7	91	1,880	1,414
62,206			1,886	152	32,114
<u>6,601,974</u>	<u>65,329</u>	<u>7</u>	<u>1,977</u>	<u>206,792</u>	<u>51,291</u>
				183,129	
4,260,013			17,044		56,876
<u>696,019</u>					<u>83,847</u>
<u>4,956,032</u>			<u>17,044</u>	<u>183,129</u>	<u>140,723</u>
1,645,942	65,329	7	(15,067)	23,663	(89,432)
250,000					
<u>250,000</u>					
1,895,942	65,329	7	(15,067)	23,663	(89,432)
4,897,811	544,726	4,266	63,433	1,140,204	862,329
<u>\$ 6,793,753</u>	<u>\$ 610,055</u>	<u>\$ 4,273</u>	<u>\$ 48,366</u>	<u>\$ 1,163,867</u>	<u>\$ 772,897</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Eight Months Ended May 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			3,365	
Intergovernmental				
Earnings on investments		215	125	81
Miscellaneous		52,048		1,925
<b>Total Revenues</b>		<b>52,263</b>	<b>3,490</b>	<b>2,006</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	163			
Public safety				
Libraries and education		25,114		
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>163</b>	<b>25,114</b>		
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(163)</b>	<b>27,149</b>	<b>3,490</b>	<b>2,006</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(163)	27,149	3,490	2,006
<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>\$ 8,385</b>	<b>\$ 148,446</b>	<b>\$ 77,426</b>	<b>\$ 49,612</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>
\$	\$	\$	\$	\$	\$
	12,466				578,438
	10,058			70,000	
		3	30	298	
19,029					
19,029	22,524	3	30	70,298	578,438
					326,647
527	28,360			38,363	
		60			
527	28,360	60		38,363	326,647
18,502	(5,836)	(57)	30	31,935	251,791
18,502	(5,836)	(57)	30	31,935	251,791
75,692	115,413	2,082	17,715	128,454	2,232,351
\$ 94,194	\$ 109,577	\$ 2,025	\$ 17,745	\$ 160,389	\$ 2,484,142



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Eight Months Ended May 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				1,233
Intergovernmental			72,445	
Earnings on investments	36,428	1,588	3,181	
Miscellaneous		110,333	221,052	
<b>Total Revenues</b>	<b>36,428</b>	<b>111,921</b>	<b>296,678</b>	<b>1,233</b>
<b>Expenditures</b>				
Current:				
General administration		296,708		
Financial administration	5,154			
Administration of justice			111,183	
Construction and maintenance				
Health and welfare				
Public safety			374,404	
Libraries and education				
<b>Capital Outlay</b>	<b>31,213</b>		<b>60,626</b>	
<b>Total Expenditures</b>	<b>36,367</b>	<b>296,708</b>	<b>546,213</b>	
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>61</b>	<b>(184,787)</b>	<b>(249,535)</b>	<b>1,233</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	61	(184,787)	(249,535)	1,233
<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>\$ 102</b>	<b>\$ 800,416</b>	<b>\$ 1,834,523</b>	<b>\$ 10,602</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	1,219,403		212,309
43		168		26	344
		386		5,402	
49,821	769,138	5,331	1,219,403	5,428	212,653
					84
		61,499	1,233,700		
210					
210		61,499	1,233,700		84
49,611	769,138	(56,168)	(14,297)	5,428	212,569
49,611	769,138	(56,168)	(14,297)	5,428	212,569
9,941		127,400			
\$ 59,552	\$ 769,138	\$ 71,232	\$ (14,297)	\$ 5,428	\$ 212,569

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Eight Months Ended May 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				1,646,478
Intergovernmental	92,573	471,741	1,872,625	2,911,995
Earnings on investments	86			4,697
Miscellaneous				8,533
<b>Total Revenues</b>	<u>92,659</u>	<u>471,741</u>	<u>1,872,625</u>	<u>4,571,703</u>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice		154,364	1,632,236	3,539,705
Construction and maintenance				
Health and welfare				
Public safety	43,708			
Libraries and education				
<b>Capital Outlay</b>	<u>789</u>	<u>24,425</u>		
<b>Total Expenditures</b>	<u>44,497</u>	<u>178,789</u>	<u>1,632,236</u>	<u>3,539,705</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	48,162	292,952	240,389	1,031,998
<b>Other Financing Sources (Uses)</b>				
Transfers in				286,585
Transfers (out)				(286,585)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	48,162	292,952	240,389	1,031,998
<b>Fund Balances, Beginning</b>				360,640
<b>Fund Balances, Ending</b>	<u>\$ 48,162</u>	<u>\$ 292,952</u>	<u>\$ 240,389</u>	<u>\$ 1,392,638</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>
\$	\$	\$	\$ 20,147,193
			1,731,752
			5,615,005
			9,221,563
1,204	2,010	567	127,561
			1,015,346
<u>1,204</u>	<u>2,010</u>	<u>567</u>	<u>37,858,420</u>
			650,736
			5,154
			12,573,896
27,559	46,470	6,535	13,966,384
			1,312,406
			475,258
			25,114
<u>14,200</u>	<u>1,525,348</u>	<u>10,126</u>	<u>3,324,672</u>
<u>41,759</u>	<u>1,571,818</u>	<u>16,661</u>	<u>32,333,620</u>
(40,555)	(1,569,808)	(16,094)	5,524,800
			11,500,088
			(286,585)
			<u>11,213,503</u>
(40,555)	(1,569,808)	(16,094)	16,738,303
479,623	1,897,158	237,108	27,488,325
<u>\$ 439,068</u>	<u>\$ 327,350</u>	<u>\$ 221,014</u>	<u>\$ 44,226,628</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Eight Months Ended May 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	\$ 13,667,675	\$ 141,977	101.0%
Fees and fines	5,315,000	5,315,000	3,910,993	(1,404,007)	73.6%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	40,000	40,000	25,931	(14,069)	64.8%
Miscellaneous	300,000	300,000	484,437	184,437	161.5%
<b>Total Revenues</b>	<b>19,285,698</b>	<b>19,285,698</b>	<b>18,089,036</b>	<b>(1,196,662)</b>	<b>93.8%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	20,318,797	20,312,124	9,619,134	10,692,990	47.4%
<b>Capital Outlay</b>	<b>159,266</b>	<b>165,939</b>	<b>383,486</b>	<b>(217,547)</b>	<b>231.1%</b>
<b>Total Expenditures</b>	<b>20,478,063</b>	<b>20,478,063</b>	<b>10,002,620</b>	<b>10,475,443</b>	<b>48.8%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,192,365)	(1,192,365)	8,086,416	9,278,782	
<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>8,086,416</b>	<b>9,278,782</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(501,266)		
<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>\$ 12,430,207</b>	<b>\$ 9,278,782</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	\$ 18,089,036	\$	\$ 18,089,036
Expenditures	10,002,620	501,266	10,503,887
<b>Net Changes in Fund Balances</b>	<b>8,086,416</b>	<b>(501,266)</b>	<b>7,585,150</b>
<b>Fund balances, Beginning</b>			<b>4,845,057</b>
<b>Fund balances, Ending</b>			<b>\$ 12,430,207</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Eight Months Ended May 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	\$ 6,479,518	\$ (36,504)	99.4%
Earnings on investments	25,000	25,000	14,698	(10,302)	58.8%
Miscellaneous	45,000	45,000	56,134	11,134	124.7%
<b>Total Revenues</b>	<u>6,836,022</u>	<u>6,836,022</u>	<u>6,556,422</u>	<u>(279,600)</u>	<u>95.9%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	7,601,704	7,778,704	4,250,156	3,528,547	54.6%
<b>Capital Outlay</b>	<u>688,600</u>	<u>761,600</u>	<u>587,367</u>	<u>174,233</u>	<u>77.1%</u>
<b>Total Expenditures</b>	<u>8,290,304</u>	<u>8,540,304</u>	<u>4,837,523</u>	<u>3,702,781</u>	<u>56.6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,454,282)</u>	<u>(1,704,282)</u>	<u>1,718,900</u>	<u>3,423,181</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>1,968,900</u>	<u>3,631,181</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<u>(72,957)</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>\$ 6,793,752</u>	<u>\$ 3,631,181</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	\$ 6,556,422	\$ 45,552	\$ 6,601,975
Expenditures	<u>4,837,523</u>	<u>118,510</u>	<u>4,956,032</u>
<b>Net Changes in Fund Balances</b>	1,968,900	(72,957)	1,895,942
<b>Fund balances, Beginning</b>			<u>4,897,810</u>
<b>Fund balances, Ending</b>			<u>\$ 6,793,752</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Eight Months Ended May 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	\$ 32,193,868	\$ 265,612	100.8%
Fees and fines	-	-	-		
Earnings on investments	35,000	35,000	18,987	(16,013)	54.2%
<b>Total Revenues</b>	<u>31,963,256</u>	<u>31,963,256</u>	<u>32,212,854</u>	<u>249,598</u>	<u>100.8%</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	8,212,162	7,887,386	51.0%
Debt issuance costs			234,472	(234,472)	
<b>Total Expenditures</b>	<u>32,349,548</u>	<u>32,349,548</u>	<u>24,696,633</u>	<u>7,652,915</u>	<u>76.3%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(386,292)</u>	<u>(386,292)</u>	<u>7,516,221</u>	<u>7,902,513</u>	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds			21,102,026	21,102,026	
Payment to refunded bond escrow agent			(21,065,913)	(21,065,913)	
<b>Total Other Financing Sources (Uses)</b>			<u>36,113</u>	<u>36,113</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>(386,292)</u>	<u>(386,292)</u>	<u>7,552,334</u>	<u>7,938,626</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>\$ 10,028,104</u>	<u>\$ 7,938,626</u>	

Note: Totals may differ immaterially due to rounding.

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 11,923,292	\$ 982,840	\$ 12,906,132
Total Current Assets	<u>11,923,292</u>	<u>982,840</u>	<u>12,906,132</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	650,356		650,356
Total Capital Assets	<u>650,356</u>	<u></u>	<u>650,356</u>
<b>Total Assets</b>	<u>12,573,648</u>	<u>982,840</u>	<u>13,556,488</u>
<b>Liabilities</b>			
Benefits payable	3,083,926	3,477,874	6,561,800
Due to other funds	<u>7,599,157</u>	<u>472,484</u>	<u>8,071,641</u>
<b>Total Liabilities</b>	<u>10,683,083</u>	<u>3,950,358</u>	<u>14,633,441</u>
<b>Net Assets (Deficit)</b>			
Invested in capital assets, net of related debt			
Unrestricted	<u>1,890,565</u>	<u>(2,967,518)</u>	<u>(1,076,953)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ 1,890,565</u>	<u>\$ (2,967,518)</u>	<u>\$ (1,076,953)</u>



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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 22,836,679	\$ 1,332,052	\$ 24,168,731
<b>Total Operating Revenues</b>	<u>22,836,679</u>	<u>1,332,052</u>	<u>24,168,731</u>
<b>Operating Expenses</b>			
Current operations - general administration	495,360	2,130,825	2,626,185
Benefits provided	<u>22,852,619</u>	<u>2,040,346</u>	<u>24,892,965</u>
<b>Total Operating Expenses</b>	<u>23,347,979</u>	<u>4,171,171</u>	<u>27,519,150</u>
<b>Operating (Loss)</b>	(511,300)	(2,839,119)	(3,350,419)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>24,797</u>		<u>24,797</u>
<b>Total Non-Operating Revenues</b>	<u>24,797</u>		<u>24,797</u>
<b>Income before transfers</b>	(486,503)	(2,839,119)	(3,325,622)
Transfers in		<u>2,722,000</u>	<u>2,722,000</u>
Change in Net Position	(486,503)	(117,119)	(603,622)
<b>Net position-beginning</b>	<u>2,377,068</u>	<u>(2,850,399)</u>	<u>(473,331)</u>
<b>Net position-ending</b>	<u>\$ 1,890,565</u>	<u>\$ (2,967,518)</u>	<u>\$ (1,076,953)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Eight Months Ended May 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	\$ 30,775,463	\$ 669,341	\$ 31,444,804
Payment of benefits	(22,852,619)	(2,040,346)	(24,892,965)
Payment of general administration expenses	(495,360)	(2,130,825)	(2,626,185)
Net Cash Provided (used) by Operating Activities	<u>7,427,484</u>	<u>(3,501,830)</u>	<u>3,925,654</u>
<b>Cash Flows from Non Capital Financing Activities</b>			
Transfers from other funds		2,722,000	2,722,000
Net Cash (used for) Noncapital Financing Activities		<u>2,722,000</u>	<u>2,722,000</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	24,797		24,797
Net Cash Provided by Investing Activities	<u>24,797</u>		<u>24,797</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	23,051		23,051
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>23,051</u>		<u>23,051</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	7,475,332	(779,830)	6,695,502
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>4,447,959</u>	<u>1,762,670</u>	<u>6,210,629</u>
<b>Cash and Cash Equivalents, Ending of Year</b>	<u>\$ 11,923,291</u>	<u>\$ 982,840</u>	<u>\$ 12,906,131</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (511,300)	\$ (2,839,119)	\$ (3,350,419)
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	7,938,784	(662,711)	7,276,073
<b>Total adjustments</b>	<u>7,938,784</u>	<u>(662,711)</u>	<u>7,276,073</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 7,427,484</u>	<u>\$ (3,501,830)</u>	<u>\$ 3,925,654</u>



## 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					Eight Months Ended 5/31/2014
2009	2010	2011	2012	2013	
\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 833,156,569
5,363,740	4,168,945	4,477,906	2,977,050	1,414,427	9,230,180
<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>(25,268,811)</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>\$ 817,117,938</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>\$ 817,117,938</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	Eight Months Ended 5/31/2014
\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 31,090,124
8,841,189	8,059,389	9,441,048	8,345,130	8,689,634	5,344,369
75,836,037	78,173,873	86,468,201	91,021,550	88,026,743	49,895,555
47,188,776	46,946,163	45,632,055	54,818,967	39,479,333	21,010,142
25,623,533	28,566,454	30,104,991	30,906,886	32,321,069	16,213,033
1,188,580	1,123,951	1,177,426	1,118,341	1,057,192	467,140
61,126,911	55,269,509	55,315,591	54,702,459	55,413,140	31,252,315
1,879,525	2,263,280	2,917,574	2,614,004	2,656,159	1,628,416
12,956,363	13,468,700	14,800,838	15,708,114	16,131,929	9,488,942
12,338,352	15,494,994	14,887,908	15,037,346	(21,997)	(871,485)
				2,097,950	1,191,332
				15,771,374	10,648,659
<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>\$ 177,358,542</u>
\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 5,417,955
2,451,191	3,273,137	3,988,371	4,695,710	5,938,817	1,719,369
6,828,228	7,032,374	7,222,932	7,522,930	6,180,140	3,736,151
8,442,746	6,737,542	6,679,429	7,466,798	5,549,330	2,954,858
5,057,246	5,652,201	6,396,645	6,138,679	7,085,054	4,738,154
4,887,245	5,060,714	5,621,993	5,642,978	700,554	660,683
187,724	136,864	141,893	183,406	175,619	145,756
256,730	240,719	246,699	269,015	279,570	173,964
6,257,935	2,034,953	5,257,804	4,167,626	7,907,097	2,503,592
7,242,476	6,805,719	7,719,264	6,821,433	5,355,301	5,342,191
1,509,761	356,447	1,381,572	949,663	26,918,636	2,711,809
4,982,855	8,188,534	12,506,581	10,899,781	14,545,610	3,963,547
	13,136				
13,784,334	4,464,349	8,623,225	6,252,054	4,758,606	2,108,487
61,023	1,255,743	157,468	104,002	85,560	
97,403	194,400	174,204	438,841	64,483	52,048
	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>\$ 36,228,564</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					Eight Months Ended 5/31/2014
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>\$ (141,129,978)</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>\$ (141,129,978)</u></u>
\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 220,325,971
			1,099,103	2,956,560	1,731,752
3,664,184	3,870,155	2,925,202	2,584,776	930,274	613,198
<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>12,624,758</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>235,295,679</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>\$ 235,295,679</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>\$ 94,165,701</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>\$ 94,165,701</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	Eight Months Ended 5/31/2014
\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 315,326
34,463,474	43,269,189	43,922,974	35,743,720	36,475,209	86,914,817
<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>\$ 87,230,143</u>
\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 10,028,104
11,224	4,305	69,379	54,201	7,010	
154,475,649	76,694,711		43,250,162	27,601,310	13,878,937
23,120,456	22,906,854	30,082,521	31,461,031	24,867,428	43,239,196
<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>\$ 67,146,237</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	Eight Months Ended 5/31/2014
\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 220,325,971
			1,099,103	2,956,560	1,731,752
34,591,324	35,306,339	37,371,124	39,598,440	37,219,815	21,211,548
35,910,436	28,400,145	36,971,987	29,377,233	43,641,685	21,704,962
3,509,046	3,744,027	2,798,039	2,451,577	930,275	613,197
8,396,202	7,256,967	6,635,261	7,175,498	12,198,293	31,528,020
<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>297,115,450</u>
38,259,862	40,727,455	42,352,337	35,704,861	35,700,575	27,621,627
7,162,814	6,725,826	7,176,186	7,221,313	7,180,608	5,093,448
68,150,496	67,310,882	71,839,346	75,286,042	75,903,798	49,544,587
30,896,400	26,775,517	29,542,425	28,214,027	27,403,230	15,527,117
22,539,945	21,124,782	22,067,744	27,835,260	30,447,359	15,939,034
1,049,985	933,519	986,392	960,392	883,324	424,181
44,578,722	40,895,974	44,156,502	45,463,593	44,916,198	28,911,811
1,815,986	2,231,528	2,263,590	1,957,044	1,979,888	1,257,965
11,398,561	11,354,804	12,176,637	13,012,700	13,034,164	8,608,503
102,627,536	99,931,347	88,927,796	44,845,672	57,508,193	34,113,345
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	237,022
<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>211,738,252</u>
(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	85,377,198
23,578,390	15,248,368	14,402,786	13,258,127	11,521,941	11,500,088
(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(14,222,088)
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>(23,787,913)</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>\$ 61,589,285</u>
8.26%	10.07%	10.78%	10.89%	12.00%	13.77%