

MONTHLY FINANCIAL REPORT
For Ten Months Ended July 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

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

October 10, 2014

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

Gentlemen:

The Monthly Unaudited Financial Report for the ten months ending July 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***July 31, 2014*

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 127,133,848	\$ 100,410,636
Receivables:		
Taxes, net	6,196,190	
Grants	3,427,209	
Fees and fines	4,316,873	
Other	1,864,691	3,052,957
Prepaid items	364,840	
Deferred charges - debt refunding	970,913	11,460,051
Deferred issuance costs	3,397,939	2,998,391
Due from component units		
Capital assets, not being depreciated	439,412,192	
Capital assets, net of accumulated depreciation	728,697,939	294,138,314
Total Assets	1,315,782,634	412,060,349
Liabilities		
Accounts payable and accrued expenses	7,709,047	
Retainage payable	1,546,549	4,580,917
Accrued interest payable	1,368,837	1,182,623
Unearned revenues	284,438	
Due to primary government		
Due to other governments	383,315	
Long-term liabilities due within one-year	15,305,927	2,575,000
Long-term liabilities due in more than one-year	499,015,287	339,688,581
Total Liabilities	525,613,400	348,027,121
Net Assets		
Invested in capital assets, net of related debt	832,236,197	(48,125,267)
Restricted for:		
Debt Service	9,251,261	
Unrestricted	(51,318,224)	112,158,495
Total Net Assets	\$ 790,169,234	\$ 64,033,228

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Ten Months Ended July 31, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 37,787,063	\$ 7,062,623	\$ 3,327,562	\$
Financial administration	6,617,490	2,264,197		
Administration of justice	62,265,638	4,769,271	6,346,294	
Construction and maintenance	26,735,190	4,025,159	3,606,798	
Health and welfare	21,151,890	5,992,502	5,185,185	
Cooperative services	721,406			
Public safety	38,552,594	802,277	2,703,118	
Park and recreation	2,249,475	195,209	43,917	
Libraries and education	11,948,996	228,438	64,408	
Capital outlay, interim financial activity	(653,433)			
Internal Service Fund, interim activity	954,714			
Interest on long-term debt	10,659,159			
Total Primary Government	\$ 218,990,182	\$ 25,339,676	\$ 21,277,282	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	9,805,787	19,478,682		
FB Grand Parkway Toll Road Operations	5,143,790	4,335,380		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	15,798	-		
Total Component Units	\$ 14,965,375	\$ 23,814,062	\$	\$

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**

\$ (27,396,878)	\$
(4,353,293)	
(51,150,073)	
(19,103,233)	
(9,974,203)	
(721,406)	
(35,047,199)	
(2,010,349)	
(11,656,150)	
653,433	
(954,714)	
(10,659,159)	
<u>(172,373,224)</u>	

	9,672,895
	(808,410)
	(15,798)
	<u>8,848,687</u>

222,160,987	
2,380,955	
742,162	215,462
14,306,117	2,066
<u>239,590,221</u>	<u>217,528</u>
67,216,997	9,066,215
722,952,237	54,967,013
<u>\$ 790,169,234</u>	<u>\$ 64,033,228</u>

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 58,643,074	\$ 10,284,993	\$ 10,140,653	\$ 40,005,749	\$ 119,074,469
Taxes receivable, net	4,946,019	335,105		915,066	6,196,190
Grants receivable	3,231,419			195,790	3,427,209
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,685,575			176,846	1,862,421
Due from other funds	2,806,484			888,745	3,695,229
Prepaid items	357,848			6,992	364,840
Total Assets	\$ 75,989,562	\$ 10,620,098	\$ 10,140,653	\$ 42,189,189	\$ 138,939,502
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,236,533	\$	\$	\$	\$ 1,236,533
Retainage payable	489,800		798,174	258,576	1,546,550
Due to other funds				549,985	549,985
Due to other governments	383,315				383,315
Deferred revenue	9,285,460	335,105		915,067	10,535,632
Total Liabilities	11,395,108	335,105	798,174	1,723,628	14,252,015
Fund Balances:					
Reserved for:					
Debt service		10,284,993			10,284,993
Prepaid Items	357,848				357,848
Capital projects			9,342,479	955,539	10,298,018
Unreserved, reported in:					
General Fund	64,236,606				64,236,606
Special revenue funds				39,510,022	39,510,022
Total Fund Balances	64,594,454	10,284,993	9,342,479	40,465,561	124,687,487
Total Liabilities and Fund Balances	\$ 75,989,562	\$ 10,620,098	\$ 10,140,653	\$ 42,189,189	\$ 138,939,502

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 169,388,007	\$ 32,456,968	\$	\$ 20,316,012	\$ 222,160,987
Taxes - Sales				2,380,955	2,380,955
Fees and fines	20,146,198			7,331,318	27,477,516
Intergovernmental	13,778,223		2,536,372	11,134,380	27,448,975
Earnings on investments	514,201	23,276	54,528	150,157	742,162
Miscellaneous	10,747,923	21,102,026		1,340,547	33,190,496
Total Revenues	<u>214,574,552</u>	<u>53,582,270</u>	<u>2,590,900</u>	<u>42,653,369</u>	<u>313,401,091</u>
Expenditures					
Current:					
General administration	33,108,076			832,075	33,940,151
Financial administration	6,303,236			5,154	6,308,390
Administration of justice	46,371,511			15,849,135	62,220,646
Construction and maintenance	1,891,929			18,061,409	19,953,338
Health and welfare	19,021,695			1,861,673	20,883,368
Cooperative services	664,698				664,698
Public safety	35,009,562			548,179	35,557,741
Parks and recreation	1,768,067				1,768,067
Libraries and education	10,764,278			46,456	10,810,734
Capital Outlay	18,548,165		18,664,799	3,685,555	40,898,519
Debt Service:					
Principal		16,250,000			16,250,000
Interest and fiscal charges		8,219,612			8,219,612
Debt issuance costs		237,522			237,522
Total Expenditures	<u>173,451,217</u>	<u>24,707,134</u>	<u>18,664,799</u>	<u>40,889,636</u>	<u>257,712,786</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>41,123,335</u>	<u>28,875,136</u>	<u>(16,073,899)</u>	<u>1,763,733</u>	<u>55,688,305</u>
Other Financing Sources (Uses)					
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)
Total Other Financing Sources (Uses)	<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	27,187,832	7,809,223	(16,073,899)	12,977,236	31,900,392
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>\$ 64,594,454</u>	<u>\$ 10,284,993</u>	<u>\$ 9,342,479</u>	<u>\$ 40,465,561</u>	<u>\$ 124,687,487</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITIONS
PROPRIETARY FUNDS
July 31, 2014

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 8,059,375
Total Current Assets	<u>8,059,375</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>644,594</u>
Total Capital Assets	<u>644,594</u>
Total Assets	<u>8,703,969</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,561,800
Due to other funds	<u>3,145,243</u>
Total Current Liabilities	<u>9,707,043</u>
Total Liabilities	<u>9,707,043</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(1,003,074)</u>
Total Net Assets (Deficit)	<u>\$ (1,003,074)</u>

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

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 30,568,227
Total Operating Revenues	<u>30,568,227</u>
Operating Expenses	
Current operations - general administration	2,881,188
Benefits provided	<u>30,968,261</u>
Total Operating Expenses	<u>33,849,449</u>
Operating Income (Loss)	(3,281,222)
Non-Operating Revenues	
Earnings on investments	<u>29,480</u>
Total Non-Operating Revenues	<u>29,480</u>
Income before transfers	(3,251,742)
Transfers in	<u>2,722,000</u>
Change in Net Position	(529,742)
Net position-beginning	<u>(473,332)</u>
Net position-ending	<u><u>\$ (1,003,074)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Ten Months Ended July 31, 2014

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 32,917,902
Payment of benefits	(30,968,261)
Payment of general administration expenses	(2,881,188)
Net Cash Provided (used) by Operating Activities	<u>(931,547)</u>
Cash Flows from Non Capital Financing Activities	
Transfers from other funds	2,722,000
Net Cash (used for) Noncapital Financing Activities	<u>2,722,000</u>
Cash Flows from Investing Activities	
Interest earned on investments	29,480
Net Cash Provided by Investing Activities	<u>29,480</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	28,813
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>28,813</u>
Net Increase in Cash and Cash Equivalents	1,848,746
Cash and Cash Equivalents, Beginning of Year	<u>6,210,629</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 8,059,375</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (3,281,222)
Change in assets and liabilities:	
(Increase) Decrease in due from other funds	2,349,675
Total adjustments	<u>2,349,675</u>
Net Cash Provided by Operating Activities	<u><u>\$ (931,547)</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 13,852,548</u>
Total Assets	<u><u>\$ 13,852,548</u></u>
Liabilities	
Due to other governments	<u>\$ 13,852,548</u>
Total Liabilities	<u><u>\$ 13,852,548</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

July 31, 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	\$ 7,726	\$ 67,531,341	\$ 32,630,606	\$	\$ 240,963	\$ 100,410,636
Deferred charges - debt refunding		11,460,051				11,460,051
Miscellaneous receivables		1,816,397	1,236,560			3,052,957
Deferred bond issuance costs		1,430,765	1,567,626			2,998,391
Due from Fort Bend Grand Parkway Toll Road Authority		5,500				5,500
Capital assets, net		162,134,964	132,003,350			294,138,314
Total Assets	<u>7,726</u>	<u>244,379,018</u>	<u>167,438,142</u>		<u>240,963</u>	<u>412,065,849</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		485,402	4,095,515			4,580,917
Due to Fort Bend County Toll Road Authority			5,500			5,500
Accrued interest payable		584,273	598,350			1,182,623
Long-term liabilities						-
Due within one year		2,575,000				2,575,000
Due in more than one year		166,401,306	173,287,275			339,688,581
Total Liabilities		<u>170,045,981</u>	<u>177,986,640</u>			<u>348,032,621</u>
Net Assets						
Invested in capital assets, net of related debt		(6,841,342)	(41,283,925)			(48,125,267)
Unrestricted	7,726	81,174,379	30,735,427		240,963	112,158,495
Total Net Assets	<u>\$ 7,726</u>	<u>\$ 74,333,037</u>	<u>\$ (10,548,498)</u>	<u>\$</u>	<u>\$ 240,963</u>	<u>\$ 64,033,228</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Ten Months Ended July 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	6,285,399	19,478,682	
Principal retirement			
Interest on long-term debt	3,520,388		
Total Fort Bend Toll Road Authority	9,805,787	19,478,682	
Grand Parkway Toll Road Operations			
Toll road operations	1,548,190	4,335,380	
Interest on long-term debt	3,595,600		
Total Grand Parkway Toll Road Operations	5,143,790	4,335,380	
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	\$ 14,965,375	\$ 23,814,062	\$ -

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
\$	\$	\$	\$	\$	\$
	13,193,283				13,193,283
	(3,520,388)				(3,520,388)
	9,672,895				9,672,895
		2,787,190			2,787,190
		(3,595,600)			(3,595,600)
		(808,410)			(808,410)
				(15,798)	(15,798)
				(15,798)	(15,798)
	9,672,895	(808,410)		(15,798)	8,848,687
16	142,455	72,279		712	215,462
	2,066				2,066
16	144,521	72,279		712	217,528
16	9,817,416	(736,131)		(15,086)	9,066,215
7,710	64,515,621	(9,812,367)		256,049	54,967,013
\$ 7,726	\$ 74,333,037	\$ (10,548,498)	\$	\$ 240,963	\$ 64,033,228



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 Ten Months Ended July 31, 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	\$ 169,273,802	\$ 3,071,037	101.8%
Fees and fines	23,856,500	23,856,500	19,150,491	(4,706,009)	80.3%
Intergovernmental	2,615,000	3,250,700	4,226,664	975,964	130.0%
Earnings on investments	602,325	602,325	514,709	(87,616)	85.5%
Miscellaneous	3,343,500	6,844,114	5,928,717	(915,397)	86.6%
Total Revenues	<u>196,620,090</u>	<u>200,756,404</u>	<u>199,094,384</u>	<u>(1,662,020)</u>	<u>99.2%</u>
Expenditures					
Current:					
General administration	38,463,089	35,548,601	31,136,095	4,412,506	87.6%
Financial administration	7,879,488	7,909,927	6,303,236	1,606,690	79.7%
Administration of justice	57,417,752	57,903,689	45,128,037	12,775,652	77.9%
Construction and maintenance	2,549,588	2,472,837	1,728,017	744,820	69.9%
Health and welfare	21,840,084	18,273,617	12,188,855	6,084,762	66.7%
Cooperative services	1,010,906	988,145	664,522	323,623	67.2%
Public safety	41,013,288	38,579,867	28,499,653	10,080,214	73.9%
Parks and recreation	2,337,814	2,452,687	1,653,332	799,355	67.4%
Libraries and education	13,871,933	13,740,043	10,764,278	2,975,764	78.3%
Capital Outlay	<u>6,888,832</u>	<u>9,827,709</u>	<u>6,989,155</u>	<u>2,838,553</u>	<u>71.1%</u>
Total Expenditures	<u>193,272,773</u>	<u>187,697,121</u>	<u>145,055,182</u>	<u>42,641,940</u>	<u>77.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,347,317</u>	<u>13,059,283</u>	<u>54,039,202</u>	<u>40,979,920</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(11,087,006)	(11,033,856)	(13,935,503)	2,901,647	
Total Other Financing Sources (Uses)	<u>(11,087,006)</u>	<u>(11,033,856)</u>	<u>(13,935,503)</u>	<u>2,901,647</u>	
Net change in fund balances- budgetary basis	<u>(7,739,689)</u>	<u>2,025,427</u>	<u>40,103,699</u>	<u>43,881,567</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(12,915,868)		
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>\$ 39,432,049</u>	<u>\$ 64,594,453</u>	<u>\$ 43,881,567</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	\$ 199,094,384	\$ 15,480,882	\$ 214,575,266
Expenditures	145,055,182	28,396,750	173,451,932
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,039,202	(12,915,868)	41,123,334
Transfers in		-	
Transfers out	(13,935,503)	-	(13,935,503)
Total Other Financing Sources (Uses)	(13,935,503)		(13,935,503)
Net Changes in Fund Balances	40,103,699	(12,915,868)	27,187,831
Fund Balances, Beginning			37,406,622
Fund Balances, Ending			<u>\$ 64,594,453</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
July 31, 2014

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 6,422,648	\$ 2,549,632	\$ 2,311,526	\$ 10,367,855
Taxes receivable, net				670,166
Grants receivable			20,454	150,612
Other receivables			9,015	81,950
Due from other funds			255,947	509,966
Prepaid items				
Total Assets	<u>\$ 6,422,648</u>	<u>\$ 2,549,632</u>	<u>\$ 2,596,942</u>	<u>\$ 11,780,549</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 77,983
Due to other funds				
Deferred revenues				670,166
Total Liabilities				<u>748,149</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	6,422,648	2,549,632	2,596,942	11,032,400
Total Fund Balances	<u>6,422,648</u>	<u>2,549,632</u>	<u>2,596,942</u>	<u>11,032,400</u>
Total Liabilities and Fund Balances	<u>\$ 6,422,648</u>	<u>\$ 2,549,632</u>	<u>\$ 2,596,942</u>	<u>\$ 11,780,549</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 5,231,404	\$ 610,310	\$ 4,275	\$ 81,621	\$ 1,147,046	\$ 746,088
244,900					
6,013					
				27,981	
122,163					
				4,492	2,500
<u>\$ 5,604,480</u>	<u>\$ 610,310</u>	<u>\$ 4,275</u>	<u>\$ 81,621</u>	<u>\$ 1,179,519</u>	<u>\$ 748,588</u>
\$ 9,697	\$	\$	\$	\$	\$
				364	42,158
244,901					
<u>254,598</u>				<u>364</u>	<u>42,158</u>
5,349,882	610,310	4,275	81,621	1,179,155	706,430
<u>5,349,882</u>	<u>610,310</u>	<u>4,275</u>	<u>81,621</u>	<u>1,179,155</u>	<u>706,430</u>
<u>\$ 5,604,480</u>	<u>\$ 610,310</u>	<u>\$ 4,275</u>	<u>\$ 81,621</u>	<u>\$ 1,179,519</u>	<u>\$ 748,588</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 7,253	\$ 135,664	\$ 77,993	\$ 49,798
Taxes receivable, net				
Grants receivable				
Other receivables			370	
Due from other funds				
Prepaid items				
Total Assets	\$ 7,253	\$ 135,664	\$ 78,363	\$ 49,798
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds				
Deferred revenues				
Total Liabilities				
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	7,253	135,664	78,363	49,798
Total Fund Balances	7,253	135,664	78,363	49,798
Total Liabilities and Fund Balances	\$ 7,253	\$ 135,664	\$ 78,363	\$ 49,798

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
\$ 99,933	\$ 107,120	\$ 1,653	\$ 17,752	\$ 151,147	\$ 2,479,829
	106				56,773
				669	
<u>\$ 99,933</u>	<u>\$ 107,226</u>	<u>\$ 1,653</u>	<u>\$ 17,752</u>	<u>\$ 151,816</u>	<u>\$ 2,536,602</u>
\$	\$	\$	\$	\$	\$
					3,214
					3,214
99,933	107,226	1,653	17,752	151,816	2,533,388
99,933	107,226	1,653	17,752	151,816	2,533,388
<u>\$ 99,933</u>	<u>\$ 107,226</u>	<u>\$ 1,653</u>	<u>\$ 17,752</u>	<u>\$ 151,816</u>	<u>\$ 2,536,602</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 102	\$ 786,996	\$ 1,794,656	\$ 10,602
Taxes receivable, net				
Grants receivable				
Other receivables				651
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 102</u>	<u>\$ 786,996</u>	<u>\$ 1,794,656</u>	<u>\$ 11,253</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		1,310	27,350	
Deferred revenues				
Total Liabilities	<u></u>	<u>1,310</u>	<u>27,350</u>	<u></u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	102	785,686	1,767,306	11,253
Total Fund Balances	<u>102</u>	<u>785,686</u>	<u>1,767,306</u>	<u>11,253</u>
Total Liabilities and Fund Balances	<u>\$ 102</u>	<u>\$ 786,996</u>	<u>\$ 1,794,656</u>	<u>\$ 11,253</u>

Special Revenue Funds					
Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$ 61,504	\$ 464,802	\$ 36,689	\$ 32,450	\$ 5,431	\$ 214,951
		7,703			
<u>\$ 61,504</u>	<u>\$ 464,802</u>	<u>\$ 44,392</u>	<u>\$ 32,450</u>	<u>\$ 5,431</u>	<u>\$ 214,951</u>
\$	\$	\$	\$	\$	\$
	4,443	3,443	94,912		
<u></u>	<u>4,443</u>	<u>3,443</u>	<u>94,912</u>	<u></u>	<u></u>
61,504	460,359	40,949	(62,462)	5,431	214,951
<u>61,504</u>	<u>460,359</u>	<u>40,949</u>	<u>(62,462)</u>	<u>5,431</u>	<u>214,951</u>
<u>\$ 61,504</u>	<u>\$ 464,802</u>	<u>\$ 44,392</u>	<u>\$ 32,450</u>	<u>\$ 5,431</u>	<u>\$ 214,951</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
July 31, 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	\$ 44,168	\$ 255,379	\$ 641,656	\$ 1,928,674
Taxes receivable, net				
Grants receivable		11,008		
Other receivables				
Due from other funds				
Prepaid items				
Total Assets	\$ 44,168	\$ 266,387	\$ 641,656	\$ 1,928,674
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	5,865	11,178	267,119	87,921
Deferred revenues				
Total Liabilities	5,865	11,178	267,119	87,921
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	38,303	255,209	374,537	1,840,753
Total Fund Balances	38,303	255,209	374,537	1,840,753
Total Liabilities and Fund Balances	\$ 44,168	\$ 266,387	\$ 641,656	\$ 1,928,674

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 439,279	\$ 473,158	\$ 214,705	\$ 40,005,749
			915,066
			195,790
			176,846
			888,745
			6,992
<u>\$ 439,279</u>	<u>\$ 473,158</u>	<u>\$ 214,705</u>	<u>\$ 42,189,188</u>
\$	\$ 170,895	\$	\$ 258,575
	708		549,985
			915,067
<u></u>	<u>171,603</u>	<u></u>	<u>1,723,627</u>
439,279	301,555	214,705	955,539
			39,510,022
<u>439,279</u>	<u>301,555</u>	<u>214,705</u>	<u>40,465,561</u>
<u>\$ 439,279</u>	<u>\$ 473,158</u>	<u>\$ 214,705</u>	<u>\$ 42,189,188</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 13,779,556
Taxes, sales	2,380,955			
Fees and fines				4,245,106
Intergovernmental		506,947	119,138	851,589
Earnings on investments	14,075	6,282	18,119	34,226
Miscellaneous			18,385	600,426
Total Revenues	<u>2,395,030</u>	<u>513,229</u>	<u>155,642</u>	<u>19,510,903</u>
Expenditures				
Current:				
General administration	37,147			
Financial administration				
Administration of justice			8,537,899	
Construction and maintenance				12,377,723
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				945,837
Total Expenditures	<u>37,147</u>		<u>8,537,899</u>	<u>13,323,560</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,357,883	513,229	(8,382,257)	6,187,343
Other Financing Sources (Uses)				
Transfers in			10,963,503	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>10,963,503</u>	
Net change in fund balances	2,357,883	513,229	2,581,246	6,187,343
Fund Balances, Beginning	<u>4,064,765</u>	<u>2,036,403</u>	<u>15,696</u>	<u>4,845,057</u>
Fund Balances, Ending	<u>\$ 6,422,648</u>	<u>\$ 2,549,632</u>	<u>\$ 2,596,942</u>	<u>\$ 11,032,400</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>
\$ 6,536,456	\$	\$	\$	\$	\$
				260,236	
45,552	64,321				17,763
17,773	1,263	9	119	2,358	1,736
69,378			42,447	152	32,114
<u>6,669,159</u>	<u>65,584</u>	<u>9</u>	<u>42,566</u>	<u>262,746</u>	<u>51,613</u>
				223,795	
5,596,679					
			24,378		
					84,608
870,409					122,904
<u>6,467,088</u>			<u>24,378</u>	<u>223,795</u>	<u>207,512</u>
202,071	65,584	9	18,188	38,951	(155,899)
250,000					
<u>250,000</u>					
452,071	65,584	9	18,188	38,951	(155,899)
4,897,811	544,726	4,266	63,433	1,140,204	862,329
<u>\$ 5,349,882</u>	<u>\$ 610,310</u>	<u>\$ 4,275</u>	<u>\$ 81,621</u>	<u>\$ 1,179,155</u>	<u>\$ 706,430</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			4,270	
Intergovernmental				
Earnings on investments		276	157	102
Miscellaneous		60,547		2,090
Total Revenues		60,823	4,427	2,192
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	1,295			
Public safety				
Libraries and education		46,456		
Capital Outlay				
Total Expenditures	1,295	46,456		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(1,295)	14,367	4,427	2,192
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(1,295)	14,367	4,427	2,192
Fund Balances, Beginning	8,548	121,297	73,936	47,606
Fund Balances, Ending	\$ 7,253	\$ 135,664	\$ 78,363	\$ 49,798

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
\$	\$	\$	\$	\$	\$
	15,078				688,402
	17,304			70,000	
		4	37	363	
24,768		1,000			
<u>24,768</u>	<u>32,382</u>	<u>1,004</u>	<u>37</u>	<u>70,363</u>	<u>688,402</u>
					387,365
527	40,569			47,001	
		1,433			
<u>527</u>	<u>40,569</u>	<u>1,433</u>		<u>47,001</u>	<u>387,365</u>
24,241	(8,187)	(429)	37	23,362	301,037
24,241	(8,187)	(429)	37	23,362	301,037
75,692	115,413	2,082	17,715	128,454	2,232,351
<u>\$ 99,933</u>	<u>\$ 107,226</u>	<u>\$ 1,653</u>	<u>\$ 17,752</u>	<u>\$ 151,816</u>	<u>\$ 2,533,388</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,884
Intergovernmental			95,713	
Earnings on investments	36,428	1,920	3,919	
Miscellaneous		212,126	257,216	
Total Revenues	36,428	214,046	356,848	1,884
Expenditures				
Current:				
General administration		407,563		
Financial administration	5,154			
Administration of justice			157,377	
Construction and maintenance				
Health and welfare				
Public safety			412,940	
Libraries and education				
Capital Outlay	31,213	6,000	103,283	
Total Expenditures	36,367	413,563	673,600	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	61	(199,517)	(316,752)	1,884
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	61	(199,517)	(316,752)	1,884
Fund Balances, Beginning	41	985,203	2,084,058	9,369
Fund Balances, Ending	\$ 102	\$ 785,686	\$ 1,767,306	\$ 11,253

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
\$	\$	\$	\$	\$	\$
52,230	769,138	10,254	1,675,118		214,859
68		187		29	433
		1,528		5,402	
52,298	769,138	11,969	1,675,118	5,431	215,292
	308,779				341
		98,420	1,737,580		
735					
735	308,779	98,420	1,737,580		341
51,563	460,359	(86,451)	(62,462)	5,431	214,951
51,563	460,359	(86,451)	(62,462)	5,431	214,951
9,941		127,400			
\$ 61,504	\$ 460,359	\$ 40,949	\$ (62,462)	\$ 5,431	\$ 214,951

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Ten Months Ended July 31, 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				2,116,342
Intergovernmental	92,573	482,749	2,268,872	3,780,260
Earnings on investments	106			5,940
Miscellaneous				12,968
Total Revenues	92,679	482,749	2,268,872	5,915,510
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		203,115	1,894,335	4,435,397
Construction and maintenance				
Health and welfare				
Public safety	48,463			
Libraries and education				
Capital Outlay	5,913	24,425		
Total Expenditures	54,376	227,540	1,894,335	4,435,397
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,303	255,209	374,537	1,480,113
Other Financing Sources (Uses)				
Transfers in				286,585
Transfers (out)				(286,585)
Total Other Financing Sources (Uses)				
Net change in fund balances	38,303	255,209	374,537	1,480,113
Fund Balances, Beginning				360,640
Fund Balances, Ending	\$ 38,303	\$ 255,209	\$ 374,537	\$ 1,840,753

Capital Projects Funds			
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 20,316,012
			2,380,955
			7,331,318
			11,134,380
1,415	2,130	683	150,157
			1,340,547
1,415	2,130	683	42,653,369
			832,075
			5,154
			15,849,135
27,559	51,488	7,960	18,061,409
			1,861,673
			548,179
			46,456
14,200	1,546,245	15,126	3,685,555
41,759	1,597,733	23,086	40,889,636
(40,344)	(1,595,603)	(22,403)	1,763,733
			11,500,088
			(286,585)
			11,213,503
(40,344)	(1,595,603)	(22,403)	12,977,236
479,623	1,897,158	237,108	27,488,325
\$ 439,279	\$ 301,555	\$ 214,705	\$ 40,465,561

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Ten Months Ended July 31, 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	\$ 13,779,556	\$ 253,858	101.9%
Fees and fines	5,315,000	5,315,000	4,987,833	(327,167)	93.8%
Intergovernmental	105,000	105,000	108,862	3,862	103.7%
Earnings on investments	40,000	40,000	34,226	(5,774)	85.6%
Miscellaneous	300,000	300,000	600,426	300,426	200.1%
Total Revenues	19,285,698	19,285,698	19,510,903	225,205	101.2%
Expenditures					
Current:					
Construction and maintenance	20,318,797	20,000,046	12,370,520	7,629,526	61.9%
Capital Outlay	159,266	478,017	408,580	69,437	85.5%
Total Expenditures	20,478,063	20,478,063	12,779,100	7,698,963	62.4%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,192,365)	(1,192,365)	6,731,803	7,924,168	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(100,000)	-	-		
Total Other Financing Sources (Uses)	(100,000)				
Net change in fund balances- budgetary basis	(1,292,365)	(1,192,365)	6,731,803	7,924,168	
Net adjustment to reflect operations in accordance with GAAP (a)			(544,460)		
Fund balances, Beginning	4,845,057	4,845,057	4,845,057		
Fund balances, Ending	\$ 3,552,692	\$ 3,652,692	\$ 11,032,399	\$ 7,924,168	

(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	\$ 19,510,903	\$	\$ 19,510,903
Expenditures	12,779,100	544,460	13,323,561
Net Changes in Fund Balances	6,731,803	(544,460)	6,187,342
Fund balances, Beginning			4,845,057
Fund balances, Ending			\$ 11,032,399

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Ten Months Ended July 31, 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	\$ 6,536,456	\$ 20,434	100.3%
Earnings on investments	25,000	25,000	17,773	(7,227)	71.1%
Miscellaneous	45,000	45,000	63,306	18,306	140.7%
Total Revenues	<u>6,836,022</u>	<u>6,836,022</u>	<u>6,623,607</u>	<u>(212,415)</u>	<u>96.9%</u>
Expenditures					
Current:					
Construction and maintenance	7,601,704	7,751,323	5,586,822	2,164,500	72.1%
Capital Outlay	<u>688,600</u>	<u>788,981</u>	<u>698,162</u>	<u>90,819</u>	<u>88.5%</u>
Total Expenditures	<u>8,290,304</u>	<u>8,540,304</u>	<u>6,284,984</u>	<u>2,255,320</u>	<u>73.6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,454,282)</u>	<u>(1,704,282)</u>	<u>338,623</u>	<u>2,042,905</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>588,623</u>	<u>2,250,905</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(136,552)</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>\$ 5,349,881</u>	<u>\$ 2,250,905</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	\$ 6,623,607	\$ 45,552	\$ 6,669,159
Expenditures	<u>6,284,984</u>	<u>182,104</u>	<u>6,467,088</u>
Net Changes in Fund Balances	588,623	(136,552)	452,071
Fund balances, Beginning			<u>4,897,810</u>
Fund balances, Ending			<u>\$ 5,349,881</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Ten Months Ended July 31, 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	\$ 32,456,968	\$ 528,712	101.7%
Fees and fines	-	-	-		
Earnings on investments	35,000	35,000	23,276	(11,724)	66.5%
Total Revenues	<u>31,963,256</u>	<u>31,963,256</u>	<u>32,480,244</u>	<u>516,988</u>	<u>101.6%</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	8,222,662	7,876,886	51.1%
Debt issuance costs			234,472	(234,472)	
Total Expenditures	<u>32,349,548</u>	<u>32,349,548</u>	<u>24,707,133</u>	<u>7,642,415</u>	<u>76.4%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(386,292)</u>	<u>(386,292)</u>	<u>7,773,110</u>	<u>8,159,402</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>7,809,223</u>	<u>8,195,515</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>\$ 10,284,993</u>	<u>\$ 8,195,515</u>	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,111,612	\$ 947,763	\$ 8,059,375
Total Current Assets	<u>7,111,612</u>	<u>947,763</u>	<u>8,059,375</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	644,594		644,594
Total Capital Assets	<u>644,594</u>		<u>644,594</u>
Total Assets	<u>7,756,206</u>	<u>947,763</u>	<u>8,703,969</u>
Liabilities			
Benefits payable	3,083,926	3,477,874	6,561,800
Due to other funds	2,975,952	169,291	3,145,243
Total Liabilities	<u>6,059,878</u>	<u>3,647,165</u>	<u>9,707,043</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>1,696,328</u>	<u>(2,699,402)</u>	<u>(1,003,074)</u>
Total Net Assets (Deficit)	<u>\$ 1,696,328</u>	<u>\$ (2,699,402)</u>	<u>\$ (1,003,074)</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 28,617,994	\$ 1,950,233	\$ 30,568,227
Total Operating Revenues	<u>28,617,994</u>	<u>1,950,233</u>	<u>30,568,227</u>
Operating Expenses			
Current operations - general administration	588,395	2,292,793	2,881,188
Benefits provided	<u>28,739,818</u>	<u>2,228,443</u>	<u>30,968,261</u>
Total Operating Expenses	<u>29,328,213</u>	<u>4,521,236</u>	<u>33,849,449</u>
Operating (Loss)	(710,219)	(2,571,003)	(3,281,222)
Non-Operating Revenues			
Earnings on investments	<u>29,480</u>	<u></u>	<u>29,480</u>
Total Non-Operating Revenues	<u>29,480</u>	<u></u>	<u>29,480</u>
Income before transfers	(680,739)	(2,571,003)	(3,251,742)
Transfers in	<u></u>	<u>2,722,000</u>	<u>2,722,000</u>
Change in Net Position	(680,739)	150,997	(529,742)
Net position-beginning	<u>2,377,067</u>	<u>(2,850,399)</u>	<u>(473,332)</u>
Net position-ending	<u>\$ 1,696,328</u>	<u>\$ (2,699,402)</u>	<u>\$ (1,003,074)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Ten Months Ended July 31, 2014

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 31,933,573	\$ 984,329	\$ 32,917,902
Payment of benefits	(28,739,818)	(2,228,443)	(30,968,261)
Payment of general administration expenses	(588,395)	(2,292,793)	(2,881,188)
Net Cash Provided (used) by Operating Activities	<u>2,605,360</u>	<u>(3,536,907)</u>	<u>(931,547)</u>
Cash Flows from Non Capital Financing Activities			
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>
Cash Flows from Investing Activities:			
Interest earned on investments	29,480		29,480
Net Cash Provided by Investing Activities	<u>29,480</u>		<u>29,480</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	28,813		28,813
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>28,813</u>		<u>28,813</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,663,653	(814,907)	1,848,746
Cash and Cash Equivalents, Beginning of Year	<u>4,447,959</u>	<u>1,762,670</u>	<u>6,210,629</u>
Cash and Cash Equivalents, Ending of Year	<u>\$ 7,111,612</u>	<u>\$ 947,763</u>	<u>\$ 8,059,375</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (710,219)	\$ (2,571,003)	\$ (3,281,222)
Change in assets and liabilities:			
(Increase) Decrease in due from other funds	3,315,579	(965,904)	2,349,675
Total adjustments	<u>3,315,579</u>	<u>(965,904)</u>	<u>2,349,675</u>
Net Cash Provided by Operating Activities	<u>\$ 2,605,360</u>	<u>\$ (3,536,907)</u>	<u>\$ (931,547)</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
Governmental activities				
Invested in capital assets, net of related debt	\$ 370,338,466	\$ 432,997,770	\$ 571,604,116	\$ 617,510,083
Restricted	1,975,443	3,082,489	2,712,985	4,034,606
Unrestricted	41,861,958	65,582,780	67,881,987	42,289,889
Total governmental activities net assets	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>
Primary Government:				
Total primary government net assets	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>	<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>

Fiscal Year					Ten Months Ended 7/31/2014
<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	\$ 832,236,197
5,363,740	4,168,945	4,477,906	2,977,050	1,414,427	9,251,261
<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>(51,318,224)</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>\$ 790,169,234</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>\$ 790,169,234</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	Ten Months Ended 7/31/2014
\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 37,787,063
8,841,189	8,059,389	9,441,048	8,345,130	8,689,634	6,617,490
75,836,037	78,173,873	86,468,201	91,021,550	88,026,743	62,265,638
47,188,776	46,946,163	45,632,055	54,818,967	39,479,333	26,735,190
25,623,533	28,566,454	30,104,991	30,906,886	32,321,069	21,151,890
1,188,580	1,123,951	1,177,426	1,118,341	1,057,192	721,406
61,126,911	55,269,509	55,315,591	54,702,459	55,413,140	38,552,594
1,879,525	2,263,280	2,917,574	2,614,004	2,656,159	2,249,475
12,956,363	13,468,700	14,800,838	15,708,114	16,131,929	11,948,996
12,338,352	15,494,994	14,887,908	15,037,346	(21,997)	(653,433)
				2,097,950	954,714
				15,771,374	10,659,159
<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>\$ 218,990,182</u>
\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 7,062,623
2,451,191	3,273,137	3,988,371	4,695,710	5,938,817	2,264,197
6,828,228	7,032,374	7,222,932	7,522,930	6,180,140	4,769,271
8,442,746	6,737,542	6,679,429	7,466,798	5,549,330	4,025,159
5,057,246	5,652,201	6,396,645	6,138,679	7,085,054	5,992,502
4,887,245	5,060,714	5,621,993	5,642,978	700,554	802,277
187,724	136,864	141,893	183,406	175,619	195,209
256,730	240,719	246,699	269,015	279,570	228,438
6,257,935	2,034,953	5,257,804	4,167,626	7,907,097	3,327,562
7,242,476	6,805,719	7,719,264	6,821,433	5,355,301	6,346,294
1,509,761	356,447	1,381,572	949,663	26,918,636	3,606,798
4,982,855	8,188,534	12,506,581	10,899,781	14,545,610	5,185,185
	13,136				
13,784,334	4,464,349	8,623,225	6,252,054	4,758,606	2,703,118
61,023	1,255,743	157,468	104,002	85,560	43,917
97,403	194,400	174,204	438,841	64,483	64,408
	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>\$ 46,616,958</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	Ten Months Ended 7/31/2014
<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>\$ (172,373,224)</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>\$ (172,373,224)</u></u>
\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 222,160,987
			1,099,103	2,956,560	2,380,955
3,664,184	3,870,155	2,925,202	2,584,776	930,274	742,162
<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>14,306,117</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>239,590,221</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>\$ 239,590,221</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>\$ 67,216,997</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>\$ 67,216,997</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	Ten Months Ended 7/31/2014
\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 357,848
34,463,474	43,269,189	43,922,974	35,743,720	36,475,209	64,236,606
<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>\$ 64,594,454</u>
\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 10,284,993
11,224	4,305	69,379	54,201	7,010	
154,475,649	76,694,711		43,250,162	27,601,310	10,298,018
23,120,456	22,906,854	30,082,521	31,461,031	24,867,428	39,510,022
<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>\$ 60,093,033</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	Ten Months Ended 7/31/2014
\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 222,160,987
			1,099,103	2,956,560	2,380,955
34,591,324	35,306,339	37,371,124	39,598,440	37,219,815	27,477,516
35,910,436	28,400,145	36,971,987	29,377,233	43,641,685	27,448,975
3,509,046	3,744,027	2,798,039	2,451,577	930,275	742,162
8,396,202	7,256,967	6,635,261	7,175,498	12,198,293	33,190,496
<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>313,401,091</u>
38,259,862	40,727,455	42,352,337	35,704,861	35,700,575	33,940,151
7,162,814	6,725,826	7,176,186	7,221,313	7,180,608	6,308,390
68,150,496	67,310,882	71,839,346	75,286,042	75,903,798	62,220,646
30,896,400	26,775,517	29,542,425	28,214,027	27,403,230	19,953,338
22,539,945	21,124,782	22,067,744	27,835,260	30,447,359	20,883,368
1,049,985	933,519	986,392	960,392	883,324	664,698
44,578,722	40,895,974	44,156,502	45,463,593	44,916,198	35,557,741
1,815,986	2,231,528	2,263,590	1,957,044	1,979,888	1,768,067
11,398,561	11,354,804	12,176,637	13,012,700	13,034,164	10,810,734
102,627,536	99,931,347	88,927,796	44,845,672	57,508,193	40,898,519
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	8,219,612
1,176,319	225,979	249,266	541,944	3,650	237,522
<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>257,712,786</u>
(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	55,688,305
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>\$ 31,900,392</u>
8.26%	10.07%	10.78%	10.89%	12.00%	11.29%