

MONTHLY FINANCIAL REPORT

For Year Ended September 30, 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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February 12, 2015

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

Gentlemen:

The Monthly Unaudited Financial Report for the year ending September 30, 2014, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The Monthly Unaudited Financial Report is divided into three sections. The first is the Introduction with this letter; the remaining two are as follows:

Financial: The primary reporting areas of the financial section include the Basic Financial Statements and Other Supplementary Information:

Basic Financial Statements: These statements are presented as Government-Wide and Fund Financials.

Government-Wide financials segregate governmental activities (which are those financed through taxes, intergovernmental revenues, and other nonexchange revenues) from business-type activities (which are financed through specified user fees or charges). These statements use the full-accrual method of accounting along with the 'economic resources measurement focus' to more closely resemble non-governmental/private sector entities.

Fund financials are prepared for the primary government on the modified accrual basis (revenues are recognized when measurable and available). Discretely presented component units (Toll Road, Flood Control, and Housing Finance Corp.) are not included in these statements. These statements include the major governmental funds (General, special revenue, capital projects, and debt service) separately, non-major governmental funds summarized, proprietary funds (enterprise-business type, and internal service), and fiduciary funds (agency, and trust). A budget to actual schedule is also presented for General Fund. Fund accounting is used by the County to be fully accountable for collection and use of public resources, thereby demonstrating compliance with the lawfully permitted use of County resources.

Other Supplementary Information: This section details out the fund financials in combining statements and schedules to show each fund managed by the County. Budget to actual schedules are also presented for Road and Bridge, Drainage, and Debt Service.

Statistical: This section presents the current financial information along with the last eight to ten years in comparative schedules.

Please contact the Auditor's Office if any questions arise or if any additional information is needed.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Sturdivant", with a stylized flourish at the end.

Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS**STATEMENT OF NET ASSETS***September 30, 2014*

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 91,190,510	\$ 94,233,263
Receivables:		
Taxes, net	6,213,820	
Grants	9,039,883	
Fees and fines	4,389,575	
Other	5,495,242	3,392,110
Prepaid items	433,773	5,500
Deferred charges - debt refunding	930,458	10,850,203
Due from component units	3,292,500	
Capital assets, not being depreciated	418,185,395	
Capital assets, net of accumulated depreciation	769,702,774	297,121,225
Total Assets	1,308,873,930	405,602,301
Liabilities		
Accounts payable and accrued expenses	22,289,001	
Retainage payable	926,690	3,952,552
Accrued interest payable	1,288,111	1,172,852
Unearned revenues	9,328,462	
Due to primary government		3,292,500
Due to other governments	745,386	
Long-term liabilities due within one-year	15,305,927	2,575,000
Long-term liabilities due in more than one-year	528,738,177	338,029,405
Total Liabilities	578,621,754	349,022,309
Net Assets		
Invested in capital assets, net of related debt	847,230,409	(43,483,180)
Restricted for:		
Debt Service	1,753,831	
Unrestricted	(118,732,064)	100,063,172
Total Net Assets	\$ 730,252,176	\$ 56,579,992

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 49,240,840	\$ 8,707,007	\$ 4,810,568	\$
Financial administration	9,624,999	6,359,538		
Administration of justice	88,932,838	5,767,146	4,914,178	
Construction and maintenance	51,488,819	6,005,027	32,266,031	
Health and welfare	32,868,203	7,374,073	11,399,291	
Cooperative services	1,136,299			
Public safety	57,405,134	983,293	5,254,488	
Park and recreation	2,702,814	240,101	100,286	
Libraries and education	16,822,325	276,634	69,806	
Capital outlay, interim financial activity	38,708			
Internal Service Fund, interim activity	1,524,501			
Interest on long-term debt	16,467,584			
Total Primary Government	\$ 328,253,064	\$ 35,712,819	\$ 58,814,648	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	15,927,323	23,724,115		
FB Grand Parkway Toll Road Operations	11,870,348	6,770,539		
FB Housing Finance Corp.				
FBC Industrial Development Corporation	15,798	-		
Total Component Units	\$ 27,813,469	\$ 30,494,654	\$	\$

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**

\$ (35,723,265)	\$
(3,265,461)	
(78,251,514)	
(13,217,761)	
(14,094,839)	
(1,136,299)	
(51,167,353)	
(2,362,427)	
(16,475,885)	
(38,708)	
(1,524,501)	
(16,467,584)	
<u>(233,725,597)</u>	

7,796,792
(5,099,809)

	<u>(15,798)</u>
	<u>2,681,185</u>

222,976,467	
4,214,553	
848,022	257,289
<u>16,384,433</u>	<u>1,672,897</u>
<u>244,423,475</u>	<u>1,930,186</u>
<u>10,697,878</u>	<u>4,611,371</u>
<u>719,554,298</u>	<u>51,968,621</u>
<u><u>\$ 730,252,176</u></u>	<u><u>\$ 56,579,992</u></u>

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 39,694,554	\$ 2,726,547	\$ 8,169,572	\$ 36,633,534	\$ 87,224,207
Taxes receivable, net	4,698,204	287,410		882,058	5,867,672
Grants receivable	8,457,522			582,362	9,039,884
Fines and fees receivable	4,319,143				4,319,143
Other receivables	3,048,633	27,985		2,700,614	5,777,232
Due from other funds	5,452,540				5,452,540
Due from component units	3,292,500				3,292,500
Prepaid items	386,965			45,408	432,373
Total Assets	\$ 69,350,061	\$ 3,041,942	\$ 8,169,572	\$ 40,843,977	\$ 121,405,552
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 15,509,021	\$	\$	\$	\$ 15,509,021
Accrued payroll	6,048,555				6,048,555
Retainage payable	191,129		575,436	160,126	926,691
Due to other funds			1,167,334	4,715,374	5,882,708
Due to other governments	745,386				745,386
Deferred revenue	9,331,469	287,410		3,523,902	13,142,781
Total Liabilities	31,825,560	287,410	1,742,770	8,399,402	42,255,142
Fund Balances:					
Reserved for:					
Debt service		2,754,532			2,754,532
Prepaid Items	386,965				386,965
Capital projects			6,426,802	663,287	7,090,089
Unreserved, reported in:					
General Fund	37,137,536				37,137,536
Special revenue funds				31,781,288	31,781,288
Total Fund Balances	37,524,501	2,754,532	6,426,802	32,444,575	79,150,410
Total Liabilities and Fund Balances	\$ 69,350,061	\$ 3,041,942	\$ 8,169,572	\$ 40,843,977	\$ 121,405,552

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 170,128,470	\$ 32,594,407	\$	\$ 20,407,255	\$ 223,130,132
Taxes - Sales				4,214,553	4,214,553
Fees and fines	28,303,336			10,172,176	38,475,512
Intergovernmental	23,080,808		2,536,372	11,849,501	37,466,681
Earnings on investments	589,012	26,112	59,561	173,339	848,024
Miscellaneous	12,150,741	21,102,026		1,693,116	34,945,883
Total Revenues	<u>234,252,367</u>	<u>53,722,545</u>	<u>2,595,933</u>	<u>48,509,940</u>	<u>339,080,785</u>
Expenditures					
Current:					
General administration	40,110,665			1,028,288	41,138,953
Financial administration	7,883,935			7,099	7,891,034
Administration of justice	57,208,711			20,134,669	77,343,380
Construction and maintenance	2,497,848		44,897	25,243,420	27,786,165
Health and welfare	26,881,246			3,237,844	30,119,090
Cooperative services	944,039				944,039
Public safety	45,932,280			677,104	46,609,384
Parks and recreation	2,411,557				2,411,557
Libraries and education	13,551,652			62,223	13,613,875
Capital Outlay	22,655,786		21,540,612	4,497,812	48,694,210
Debt Service:					
Principal		16,250,000			16,250,000
Interest and fiscal charges		15,889,598			15,889,598
Debt issuance costs		238,272			238,272
Total Expenditures	<u>220,077,719</u>	<u>32,377,870</u>	<u>21,585,509</u>	<u>54,888,459</u>	<u>328,929,557</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>14,174,648</u>	<u>21,344,675</u>	<u>(18,989,576)</u>	<u>(6,378,519)</u>	<u>10,151,228</u>
Other Financing Sources (Uses)					
Transfers in	9,784			11,761,360	11,771,144
Transfers (out)	(14,066,553)			(426,591)	(14,493,144)
Payment to refunded bond escrow agent		(21,065,913)			(21,065,913)
Total Other Financing Sources (Uses)	<u>(14,056,769)</u>	<u>(21,065,913)</u>		<u>11,334,769</u>	<u>(23,787,913)</u>
Net change in fund balances	117,879	278,762	(18,989,576)	4,956,250	(13,636,685)
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>\$ 37,524,501</u>	<u>\$ 2,754,532</u>	<u>\$ 6,426,802</u>	<u>\$ 32,444,575</u>	<u>\$ 79,150,410</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 3,952,775
Due from other funds	600,317
Prepaid items	1,400
Other receivables	148,121
Total Current Assets	<u>4,702,613</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>638,831</u>
Total Capital Assets	<u>638,831</u>
Total Assets	<u>5,341,444</u>
Liabilities	
Current Liabilities:	
Benefits payable	7,103,922
Due to other funds	170,150
Total Current Liabilities	<u>7,274,072</u>
Total Liabilities	<u>7,274,072</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(1,932,628)</u>
Total Net Assets (Deficit)	<u>\$ (1,932,628)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2014

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 36,647,794
Total Operating Revenues	<u>36,647,794</u>
Operating Expenses	
Current operations - general administration	3,592,075
Benefits provided	<u>37,269,196</u>
Total Operating Expenses	<u>40,861,271</u>
Operating Income (Loss)	(4,213,477)
Non-Operating Revenues	
Earnings on investments	<u>32,181</u>
Total Non-Operating Revenues	<u>32,181</u>
Income before transfers	(4,181,296)
Transfers in	<u>2,722,000</u>
Change in Net Position	(1,459,296)
Net position-beginning	<u>(473,332)</u>
Net position-ending	<u><u>\$ (1,932,628)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2014

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 35,272,538
Payment of benefits	(36,727,074)
Payment of general administration expenses	(3,592,075)
Net Cash Provided (used) by Operating Activities	<u>(5,046,611)</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	32,181
Net Cash Provided by Investing Activities	<u>32,181</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	34,576
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>34,576</u>
Net Increase in Cash and Cash Equivalents	(2,257,854)
Cash and Cash Equivalents, Beginning of Year	<u>6,210,629</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 3,952,775</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (4,213,477)
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	(1,400)
(Increase) Decrease in other receivables	(148,121)
(Increase) Decrease in due from other funds	(1,225,735)
Increase (Decrease) in benefits payable	542,122
Total adjustments	<u>(833,134)</u>
Net Cash Provided by Operating Activities	<u><u>\$ (5,046,611)</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 29,999,468
Miscellaneous receivables	922,904
	<hr/>
Total Assets	\$ 30,922,372
	<hr/> <hr/>
Liabilities	
Due to other governments	\$ 30,922,372
	<hr/>
Total Liabilities	\$ 30,922,372
	<hr/> <hr/>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

September 30, 2014

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,729	\$ 66,677,968	\$ 27,306,474	\$	\$ 241,092	\$ 94,233,263
Deferred charges - debt refunding		10,850,203				10,850,203
Miscellaneous receivables		1,891,562	1,500,548			3,392,110
Prepaid items			5,500			5,500
Due from Fort Bend Grand Parkway Toll Road Authority		167,765				167,765
Capital assets, net		163,661,278	133,459,947			297,121,225
Total Assets	<u>7,729</u>	<u>243,248,776</u>	<u>162,272,469</u>		<u>241,092</u>	<u>405,770,066</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable			3,952,552			3,952,552
Due to primary government		2,627,293	665,207			3,292,500
Due to Fort Bend County Toll Road Authority			167,765			167,765
Accrued interest payable		574,502	598,350			1,172,852
Long-term liabilities						
Due within one year		2,575,000				2,575,000
Due in more than one year		165,295,111	172,734,294			338,029,405
Total Liabilities		<u>171,071,906</u>	<u>178,118,168</u>			<u>349,190,074</u>
Net Assets						
Invested in capital assets, net of related debt		(4,208,833)	(39,274,347)			(43,483,180)
Unrestricted	7,729	76,385,703	23,428,648		241,092	100,063,172
Total Net Assets	<u>\$ 7,729</u>	<u>\$ 72,176,870</u>	<u>\$ (15,845,699)</u>	<u>\$</u>	<u>\$ 241,092</u>	<u>\$ 56,579,992</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Year Ended September 30, 2014

Functions/Programs	Program Revenues	
	Expenses	Charges for Services Capital Grants and Contributions
FBC Surface Water Supply Corporation**		
Health and welfare	\$	\$
Total FBC Surface Water Supply Corporation		
Fort Bend Toll Road Authority		
Toll road operations	8,348,459	23,724,115
Principal retirement		
Interest on long-term debt	7,578,864	
Total Fort Bend Toll Road Authority	<u>15,927,323</u>	<u>23,724,115</u>
Grand Parkway Toll Road Operations		
Toll road operations	4,684,648	6,770,539
Interest on long-term debt	7,185,700	
Total Grand Parkway Toll Road Operations	<u>11,870,348</u>	<u>6,770,539</u>
Fort Bend Housing Finance Corporation		
General administration		
Total Fort Bend Housing Finance Corporation		
Fort Bend County Industrial Development Corporation		
General administration	15,798	
Total Fort Bend County Industrial Development Corporation	<u>15,798</u>	
Total Component Units	<u>\$ 27,813,469</u>	<u>\$ 30,494,654</u> <u>\$ -</u>

General Revenues:

Unrestricted earnings on investments
Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

Net (Expense) Revenue and Changes in Net Assets

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	15,375,656				15,375,656
	(7,578,864)				(7,578,864)
	7,796,792				7,796,792
		2,085,891			2,085,891
		(7,185,700)			(7,185,700)
		(5,099,809)			(5,099,809)
				(15,798)	(15,798)
				(15,798)	(15,798)
	7,796,792	(5,099,809)		(15,798)	2,681,185
19	175,305	81,124		841	257,289
	1,119,917	552,980			1,672,897
19	1,295,222	634,104		841	1,930,186
19	9,092,014	(4,465,705)		(14,957)	4,611,371
7,710	63,084,856	(11,379,994)		256,049	51,968,621
\$ 7,729	\$ 72,176,870	\$ (15,845,699)	\$	\$ 241,092	\$ 56,579,992



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 Year Ended September 30, 2014

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 166,202,765	\$ 166,202,765	\$ 169,990,645	\$ 3,787,880	102.3%
Fees and fines	23,856,500	23,869,645	27,047,543	3,177,898	113.3%
Intergovernmental	2,615,000	3,250,700	6,589,551	3,338,851	202.7%
Earnings on investments	602,325	602,325	589,520	(12,805)	97.9%
Miscellaneous	3,343,500	6,840,114	6,317,033	(523,081)	92.4%
Total Revenues	196,620,090	200,765,549	210,534,292	9,768,743	104.9%
Expenditures					
Current:					
General administration	40,535,296	35,999,997	37,367,445	(1,367,448)	103.8%
Financial administration	7,879,488	7,949,627	7,883,935	65,692	99.2%
Administration of justice	55,345,545	55,715,839	55,686,693	29,146	99.9%
Construction and maintenance	2,549,588	2,472,837	2,321,911	150,926	93.9%
Health and welfare	21,840,084	16,768,384	16,077,259	691,126	95.9%
Cooperative services	1,010,906	988,145	943,749	44,396	95.5%
Public safety	41,013,288	38,428,161	37,611,050	817,111	97.9%
Parks and recreation	2,337,814	2,466,939	2,280,148	186,791	92.4%
Libraries and education	13,871,933	13,740,043	13,547,807	192,235	98.6%
Capital Outlay	6,888,832	9,962,281	7,554,358	2,407,923	75.8%
Total Expenditures	193,272,773	184,492,252	181,274,355	3,217,898	98.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,347,317	16,273,297	29,259,938	12,986,641	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(11,087,006)	(11,033,856)	(14,066,553)	3,032,697	
Total Other Financing Sources (Uses)	(11,087,006)	(11,033,856)	(14,066,553)	3,032,697	
Net change in fund balances- budgetary basis	(7,739,689)	5,239,441	15,193,385	16,019,338	
Net adjustment to reflect operations in accordance with GAAP (a)			(15,075,507)		
Fund Balances, Beginning	37,406,622	37,406,622	37,406,622		
Fund Balances, Ending	\$ 29,666,933	\$ 42,646,063	\$ 37,524,500	\$ 16,019,338	

(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	\$ 210,534,292	\$ 23,718,785	\$ 234,253,077
Expenditures	181,274,355	38,804,075	220,078,430
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,259,938	(15,085,291)	14,174,647
Transfers in		9,784	9,784
Transfers out	(14,066,553)	-	(14,066,553)
Total Other Financing Sources (Uses)	(14,066,553)	9,784	(14,056,769)
Net Changes in Fund Balances	15,193,385	(15,075,507)	117,878
Fund Balances, Beginning			37,406,622
Fund Balances, Ending			<u>\$ 37,524,500</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
September 30, 2014

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 7,364,358	\$ 2,818,610	\$ 971,221	\$ 8,091,987
Taxes receivable, net				649,922
Grants receivable			11,818	150,612
Other receivables	890,741	280,024	25,305	1,086,424
Prepaid items			6,471	
Total Assets	\$ 8,255,099	\$ 3,098,634	\$ 1,014,815	\$ 9,978,945
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 34,921
Due to other funds	7,666		619,655	1,821,792
Deferred revenues				649,922
Total Liabilities	7,666		619,655	2,506,635
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,247,433	3,098,634	395,160	7,472,310
Total Fund Balances	8,247,433	3,098,634	395,160	7,472,310
Total Liabilities and Fund Balances	\$ 8,255,099	\$ 3,098,634	\$ 1,014,815	\$ 9,978,945

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 4,146,651	\$ 610,565	\$ 4,277	\$ 70,618	\$ 1,163,203	\$ 694,025
232,136					
6,013					39,348
18,539			279	28,133	420
3,279				5,376	3,274
<u>\$ 4,406,618</u>	<u>\$ 610,565</u>	<u>\$ 4,277</u>	<u>\$ 70,897</u>	<u>\$ 1,196,712</u>	<u>\$ 737,067</u>
\$ 19,283	\$	\$	\$	\$	\$
750,506			9,994	18,341	53,693
232,137					
<u>1,001,926</u>			<u>9,994</u>	<u>18,341</u>	<u>53,693</u>
3,404,692	610,565	4,277	60,903	1,178,371	683,374
<u>3,404,692</u>	<u>610,565</u>	<u>4,277</u>	<u>60,903</u>	<u>1,178,371</u>	<u>683,374</u>
<u>\$ 4,406,618</u>	<u>\$ 610,565</u>	<u>\$ 4,277</u>	<u>\$ 70,897</u>	<u>\$ 1,196,712</u>	<u>\$ 737,067</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 7,253	\$ 123,349	\$ 78,856	\$ 49,819
Taxes receivable, net				
Grants receivable				
Other receivables		2,843	526	
Prepaid items				
Total Assets	<u>\$ 7,253</u>	<u>\$ 126,192</u>	<u>\$ 79,382</u>	<u>\$ 49,819</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		843		
Deferred revenues				
Total Liabilities		<u>843</u>		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	7,253	125,349	79,382	49,819
Total Fund Balances	<u>7,253</u>	<u>125,349</u>	<u>79,382</u>	<u>49,819</u>
Total Liabilities and Fund Balances	<u>\$ 7,253</u>	<u>\$ 126,192</u>	<u>\$ 79,382</u>	<u>\$ 49,819</u>

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$ 93,706	\$ 101,609	\$ 2,179	\$ 17,759	\$ 213,735	\$ 2,466,734
1,796	39				53,459
<u>\$ 95,502</u>	<u>\$ 101,648</u>	<u>\$ 2,179</u>	<u>\$ 17,759</u>	<u>\$ 213,735</u>	<u>\$ 2,520,193</u>
\$ 14,113	\$ 13,651	\$ 35	\$	\$ 789	\$ 31,759
<u>14,113</u>	<u>13,651</u>	<u>35</u>		<u>789</u>	<u>31,759</u>
81,389	87,997	2,144	17,759	212,946	2,488,434
<u>81,389</u>	<u>87,997</u>	<u>2,144</u>	<u>17,759</u>	<u>212,946</u>	<u>2,488,434</u>
<u>\$ 95,502</u>	<u>\$ 101,648</u>	<u>\$ 2,179</u>	<u>\$ 17,759</u>	<u>\$ 213,735</u>	<u>\$ 2,520,193</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 2,054	\$ 884,873	\$ 1,792,307	\$ 11,476
Taxes receivable, net				
Grants receivable				
Other receivables		13,532	62,167	107
Prepaid items		23,839		
Total Assets	\$ 2,054	\$ 922,244	\$ 1,854,474	\$ 11,583
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,946	20,705	25,613	
Deferred revenues				
Total Liabilities	1,946	20,705	25,613	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	108	901,539	1,828,861	11,583
Total Fund Balances	108	901,539	1,828,861	11,583
Total Liabilities and Fund Balances	\$ 2,054	\$ 922,244	\$ 1,854,474	\$ 11,583

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
\$ 60,365	\$ 467,044	\$ 130,074	\$ 57,661	\$ 5,433	\$ 218,458
		12,992	357,075		1,327
			3,169		
<u>\$ 60,365</u>	<u>\$ 467,044</u>	<u>\$ 143,066</u>	<u>\$ 417,905</u>	<u>\$ 5,433</u>	<u>\$ 219,785</u>
\$	\$	\$	\$	\$	\$
		8,609	417,905		93
	467,044			5,433	219,692
	467,044	8,609	417,905	5,433	219,785
60,365		134,457			
60,365		134,457			
<u>\$ 60,365</u>	<u>\$ 467,044</u>	<u>\$ 143,066</u>	<u>\$ 417,905</u>	<u>\$ 5,433</u>	<u>\$ 219,785</u>

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

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 36,384	\$ 230,327	\$ 603,565	\$ 2,115,434
Taxes receivable, net				
Grants receivable				4,504
Other receivables				234,953
Prepaid items				
Total Assets	\$ 36,384	\$ 230,327	\$ 603,565	\$ 2,354,891
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	3,026	23,541	424,429	288,313
Deferred revenues	33,358	206,786	179,136	1,530,394
Total Liabilities	36,384	230,327	603,565	1,818,707
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds				536,184
Total Fund Balances				536,184
Total Liabilities and Fund Balances	\$ 36,384	\$ 230,327	\$ 603,565	\$ 2,354,891

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 424,973	\$ 296,032	\$ 206,560	\$ 36,633,534
			882,058
			582,362
			2,700,614
			45,408
<u>\$ 424,973</u>	<u>\$ 296,032</u>	<u>\$ 206,560</u>	<u>\$ 40,843,976</u>
\$	\$	\$	\$
12,710	105,921		160,125
	78,225	67,422	4,715,374
			3,523,902
<u>12,710</u>	<u>184,146</u>	<u>67,422</u>	<u>8,399,401</u>
412,263	111,886	139,138	663,287
			31,781,288
<u>412,263</u>	<u>111,886</u>	<u>139,138</u>	<u>32,444,575</u>
<u>\$ 424,973</u>	<u>\$ 296,032</u>	<u>\$ 206,560</u>	<u>\$ 40,843,976</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 13,838,262
Taxes, sales	4,214,553			
Fees and fines				6,224,590
Intergovernmental		1,054,485	158,256	878,889
Earnings on investments	17,811	7,746	19,922	41,794
Miscellaneous			22,794	638,550
Total Revenues	4,232,364	1,062,231	200,972	21,622,085
Expenditures				
Current:				
General administration	49,696			
Financial administration				
Administration of justice			10,784,932	
Construction and maintenance				17,743,245
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			79	1,251,587
Total Expenditures	49,696		10,785,011	18,994,832
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,182,668	1,062,231	(10,584,039)	2,627,253
Other Financing Sources (Uses)				
Transfers in			10,963,503	
Transfers (out)				
Total Other Financing Sources (Uses)			10,963,503	
Net change in fund balances	4,182,668	1,062,231	379,464	2,627,253
Fund Balances, Beginning	4,064,765	2,036,403	15,696	4,845,057
Fund Balances, Ending	\$ 8,247,433	\$ 3,098,634	\$ 395,160	\$ 7,472,310

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>
\$ 6,568,993	\$	\$	\$	\$	\$
				316,853	
45,552	64,321				57,111
20,266	1,518	11	150	2,842	2,036
88,628			43,269	152	44,184
<u>6,723,439</u>	<u>65,839</u>	<u>11</u>	<u>43,419</u>	<u>319,847</u>	<u>103,331</u>
				281,680	
7,367,086			45,949		
					149,044
<u>1,099,472</u>					<u>133,242</u>
<u>8,466,558</u>			<u>45,949</u>	<u>281,680</u>	<u>282,286</u>
(1,743,119)	65,839	11	(2,530)	38,167	(178,955)
250,000					
<u>250,000</u>					
(1,493,119)	65,839	11	(2,530)	38,167	(178,955)
4,897,811	544,726	4,266	63,433	1,140,204	862,329
<u>\$ 3,404,692</u>	<u>\$ 610,565</u>	<u>\$ 4,277</u>	<u>\$ 60,903</u>	<u>\$ 1,178,371</u>	<u>\$ 683,374</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			5,256	
Intergovernmental				
Earnings on investments		330	190	123
Miscellaneous		65,945		2,090
Total Revenues		66,275	5,446	2,213
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	1,295			
Public safety				
Libraries and education		62,223		
Capital Outlay				
Total Expenditures	1,295	62,223		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,295)	4,052	5,446	2,213
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(1,295)	4,052	5,446	2,213
Fund Balances, Beginning	8,548	121,297	73,936	47,606
Fund Balances, Ending	\$ 7,253	\$ 125,349	\$ 79,382	\$ 49,819

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
\$	\$	\$	\$	\$	\$
	17,413				795,601
	20,313			140,000	
		5	44	426	
32,191		1,525			
32,191	37,726	1,530	44	140,426	795,601
					539,518
26,494	65,142			55,934	
		1,468			
26,494	65,142	1,468		55,934	539,518
5,697	(27,416)	62	44	84,492	256,083
5,697	(27,416)	62	44	84,492	256,083
75,692	115,413	2,082	17,715	128,454	2,232,351
\$ 81,389	\$ 87,997	\$ 2,144	\$ 17,759	\$ 212,946	\$ 2,488,434

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				2,214
Intergovernmental			144,621	
Earnings on investments	38,379	2,291	4,638	
Miscellaneous		359,119	375,354	
Total Revenues	38,379	361,410	524,613	2,214
Expenditures				
Current:				
General administration		439,074		
Financial administration	7,099			
Administration of justice			201,755	
Construction and maintenance				
Health and welfare				
Public safety			475,306	
Libraries and education				
Capital Outlay	31,213	6,000	102,749	
Total Expenditures	38,312	445,074	779,810	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	67	(83,664)	(255,197)	2,214
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	67	(83,664)	(255,197)	2,214
Fund Balances, Beginning	41	985,203	2,084,058	9,369
Fund Balances, Ending	\$ 108	\$ 901,539	\$ 1,828,861	\$ 11,583

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	302,093	17,768	3,047,064		240
94		247			524
		1,528			
<u>52,324</u>	<u>302,093</u>	<u>19,543</u>	<u>3,047,064</u>		<u>764</u>
1,165	302,093				764
735		143,536	3,047,064		
<u>1,900</u>	<u>302,093</u>	<u>143,536</u>	<u>3,047,064</u>		<u>764</u>
50,424		(123,993)			
		131,050			
		<u>131,050</u>			
50,424		7,057			
9,941		127,400			
<u>\$ 60,365</u>	<u>\$</u>	<u>\$ 134,457</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				2,810,249
Intergovernmental	59,215	275,962	2,533,042	2,998,339
Earnings on investments	123			7,195
Miscellaneous				17,787
Total Revenues	59,338	275,962	2,533,042	5,833,570
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		251,537	2,514,931	5,648,242
Construction and maintenance				
Health and welfare				
Public safety	50,551			
Libraries and education				
Capital Outlay	8,787	24,425	18,111	
Total Expenditures	59,338	275,962	2,533,042	5,648,242
Excess (Deficiency) of Revenues Over (Under) Expenditures				185,328
Other Financing Sources (Uses)				
Transfers in				416,807
Transfers (out)				(426,591)
Total Other Financing Sources (Uses)				(9,784)
Net change in fund balances				175,544
Fund Balances, Beginning				360,640
Fund Balances, Ending	\$	\$	\$	\$ 536,184

Capital Projects Funds			
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 20,407,255
			4,214,553
			10,172,176
			11,849,501
1,622	2,215	797	173,339
			1,693,116
<u>1,622</u>	<u>2,215</u>	<u>797</u>	<u>48,509,940</u>
			1,028,288
			7,099
			20,134,669
37,032	85,974	10,083	25,243,420
			3,237,844
			677,104
			62,223
31,950	1,701,513	88,684	4,497,812
<u>68,982</u>	<u>1,787,487</u>	<u>98,767</u>	<u>54,888,459</u>
(67,360)	(1,785,272)	(97,970)	(6,378,519)
			11,761,360
			(426,591)
			<u>11,334,769</u>
(67,360)	(1,785,272)	(97,970)	4,956,250
479,623	1,897,158	237,108	27,488,325
<u>\$ 412,263</u>	<u>\$ 111,886</u>	<u>\$ 139,138</u>	<u>\$ 32,444,575</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 13,525,698	\$ 13,525,698	\$ 13,838,262	\$ 312,564	102.3%
Fees and fines	5,315,000	5,315,000	6,967,318	1,652,318	131.1%
Intergovernmental	105,000	105,000	136,161	31,161	129.7%
Earnings on investments	40,000	40,000	41,794	1,794	104.5%
Miscellaneous	300,000	300,000	638,550	338,550	212.8%
Total Revenues	<u>19,285,698</u>	<u>19,285,698</u>	<u>21,622,084</u>	<u>2,336,386</u>	<u>112.1%</u>
Expenditures					
Current:					
Construction and maintenance	20,318,797	20,000,046	17,731,998	2,268,049	88.7%
Capital Outlay	<u>159,266</u>	<u>478,017</u>	<u>408,580</u>	<u>69,437</u>	<u>85.5%</u>
Total Expenditures	<u>20,478,063</u>	<u>20,478,063</u>	<u>18,140,578</u>	<u>2,337,486</u>	<u>88.6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,192,365)</u>	<u>(1,192,365)</u>	<u>3,481,506</u>	<u>4,673,872</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	<u>(100,000)</u>	<u>-</u>	<u>-</u>		
Total Other Financing Sources (Uses)	<u>(100,000)</u>				
Net change in fund balances- budgetary basis	<u>(1,292,365)</u>	<u>(1,192,365)</u>	<u>3,481,506</u>	<u>4,673,872</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(854,254)</u>		
Fund balances, Beginning	<u>4,845,057</u>	<u>4,845,057</u>	<u>4,845,057</u>		
Fund balances, Ending	<u>\$ 3,552,692</u>	<u>\$ 3,652,692</u>	<u>\$ 7,472,309</u>	<u>\$ 4,673,872</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	\$ 21,622,084	\$	\$ 21,622,084
Expenditures	<u>18,140,578</u>	<u>854,254</u>	<u>18,994,832</u>
Net Changes in Fund Balances	<u>3,481,506</u>	<u>(854,254)</u>	<u>2,627,252</u>
Fund balances, Beginning			<u>4,845,057</u>
Fund balances, Ending			<u>\$ 7,472,309</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 6,516,022	\$ 6,516,022	\$ 6,568,993	\$ 52,971	100.8%
Earnings on investments	25,000	25,000	20,266	(4,734)	81.1%
Miscellaneous	45,000	45,000	77,280	32,280	171.7%
Total Revenues	<u>6,836,022</u>	<u>6,836,022</u>	<u>6,677,887</u>	<u>(158,135)</u>	<u>97.7%</u>
Expenditures					
Current:					
Construction and maintenance	7,601,704	7,751,323	7,355,296	396,027	94.9%
Capital Outlay	<u>688,600</u>	<u>788,981</u>	<u>771,450</u>	<u>17,531</u>	<u>97.8%</u>
Total Expenditures	<u>8,290,304</u>	<u>8,540,304</u>	<u>8,126,746</u>	<u>413,558</u>	<u>95.2%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,454,282)</u>	<u>(1,704,282)</u>	<u>(1,448,859)</u>	<u>255,423</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>(1,198,859)</u>	<u>463,422</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(294,261)</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>\$ 3,404,690</u>	<u>\$ 463,422</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	\$ 6,677,887	\$ 45,552	\$ 6,723,439
Expenditures	<u>8,126,746</u>	<u>339,813</u>	<u>8,466,559</u>
Net Changes in Fund Balances	<u>(1,198,859)</u>	<u>(294,261)</u>	<u>(1,493,120)</u>
Fund balances, Beginning			<u>4,897,810</u>
Fund balances, Ending			<u>\$ 3,404,690</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 31,928,256	\$ 31,928,256	\$ 32,594,407	\$ 666,151	102.1%
Fees and fines	-	-	-		
Earnings on investments	35,000	35,000	26,112	(8,888)	74.6%
Total Revenues	<u>31,963,256</u>	<u>31,963,256</u>	<u>32,620,518</u>	<u>657,262</u>	<u>102.1%</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	15,893,398	206,150	98.7%
Debt issuance costs			234,472	(234,472)	
Total Expenditures	<u>32,349,548</u>	<u>32,349,548</u>	<u>32,377,870</u>	<u>(28,322)</u>	<u>100.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(386,292)</u>	<u>(386,292)</u>	<u>242,649</u>	<u>628,941</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>278,761</u>	<u>665,053</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>\$ 2,754,531</u>	<u>\$ 665,053</u>	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 3,194,688	\$ 758,087	\$ 3,952,775
Due from other funds	600,317		600,317
Prepaid items		1,400	1,400
Other receivables	134,311	13,810	148,121
Total Current Assets	<u>3,929,316</u>	<u>773,297</u>	<u>4,702,613</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	<u>638,831</u>		<u>638,831</u>
Total Capital Assets	<u>638,831</u>		<u>638,831</u>
Total Assets	<u>4,568,147</u>	<u>773,297</u>	<u>5,341,444</u>
Liabilities			
Benefits payable	3,653,931	3,449,991	7,103,922
Due to other funds		170,150	170,150
Total Liabilities	<u>3,653,931</u>	<u>3,620,141</u>	<u>7,274,072</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>914,216</u>	<u>(2,846,844)</u>	<u>(1,932,628)</u>
Total Net Assets (Deficit)	<u>\$ 914,216</u>	<u>\$ (2,846,844)</u>	<u>\$ (1,932,628)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2014

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 34,356,982	\$ 2,290,812	\$ 36,647,794
Total Operating Revenues	<u>34,356,982</u>	<u>2,290,812</u>	<u>36,647,794</u>
Operating Expenses			
Current operations - general administration	939,900	2,652,175	3,592,075
Benefits provided	<u>34,912,114</u>	<u>2,357,082</u>	<u>37,269,196</u>
Total Operating Expenses	<u>35,852,014</u>	<u>5,009,257</u>	<u>40,861,271</u>
Operating (Loss)	(1,495,032)	(2,718,445)	(4,213,477)
Non-Operating Revenues			
Earnings on investments	<u>32,181</u>	<u></u>	<u>32,181</u>
Total Non-Operating Revenues	<u>32,181</u>	<u></u>	<u>32,181</u>
Income before transfers	(1,462,851)	(2,718,445)	(4,181,296)
Transfers in	<u></u>	<u>2,722,000</u>	<u>2,722,000</u>
Change in Net Position	(1,462,851)	3,555	(1,459,296)
Net position-beginning	<u>2,377,067</u>	<u>(2,850,399)</u>	<u>(473,332)</u>
Net position-ending	<u>\$ 914,216</u>	<u>\$ (2,846,844)</u>	<u>\$ (1,932,628)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2014

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 33,961,981	\$ 1,310,557	\$ 35,272,538
Payment of benefits	(34,342,109)	(2,384,965)	(36,727,074)
Payment of general administration expenses	(939,900)	(2,652,175)	(3,592,075)
Net Cash Provided (used) by Operating Activities	<u>(1,320,028)</u>	<u>(3,726,583)</u>	<u>(5,046,611)</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	32,181		32,181
Net Cash Provided by Investing Activities	<u>32,181</u>		<u>32,181</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	34,576		34,576
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>34,576</u>		<u>34,576</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,253,271)	(1,004,583)	(2,257,854)
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>\$ 3,194,688</u>	<u>\$ 758,087</u>	<u>\$ 3,952,775</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,495,032)	\$ (2,718,445)	\$ (4,213,477)
Change in assets and liabilities:			
(Increase) Decrease in prepaid items		(1,400)	(1,400)
(Increase) Decrease in accounts receivable	(134,311)	(13,810)	(148,121)
(Increase) Decrease in due from other funds	(260,690)	(965,045)	(1,225,735)
Increase (Decrease) in Benefits payable	570,005	(27,883)	542,122
Total adjustments	<u>175,004</u>	<u>(1,006,738)</u>	<u>(833,134)</u>
Net Cash Provided by Operating Activities	<u>\$ (1,320,028)</u>	<u>\$ (3,725,183)</u>	<u>\$ (5,046,611)</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><u>\$ 414,175,867</u></u>	<u><u>\$ 501,663,039</u></u>	<u><u>\$ 642,199,088</u></u>	<u><u>\$ 663,834,578</u></u>
Primary Government:				
Total primary government net assets	<u><u>\$ 414,175,867</u></u>	<u><u>\$ 501,663,039</u></u>	<u><u>\$ 642,199,088</u></u>	<u><u>\$ 663,834,578</u></u>

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828	\$ 847,230,409
5,363,740	4,168,945	4,477,906	2,977,050	1,414,427	1,753,831
23,075,239	(2,719,935)	(29,273,588)	(61,148,019)	(93,281,840)	(118,732,064)
<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>\$ 730,252,176</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>\$ 730,252,176</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>\$ 172,262,690</u>	<u>\$ 170,174,939</u>	<u>\$ 191,872,973</u>	<u>\$ 251,861,583</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>\$ 72,250,767</u>	<u>\$ 109,089,430</u>	<u>\$ 150,429,215</u>	<u>\$ 90,096,477</u>

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508	\$ 49,240,840
8,841,189	8,059,389	9,441,048	8,345,130	8,689,634	9,624,999
75,836,037	78,173,873	86,468,201	91,021,550	88,026,743	88,932,838
47,188,776	46,946,163	45,632,055	54,818,967	39,479,333	51,488,819
25,623,533	28,566,454	30,104,991	30,906,886	32,321,069	32,868,203
1,188,580	1,123,951	1,177,426	1,118,341	1,057,192	1,136,299
61,126,911	55,269,509	55,315,591	54,702,459	55,413,140	57,405,134
1,879,525	2,263,280	2,917,574	2,614,004	2,656,159	2,702,814
12,956,363	13,468,700	14,800,838	15,708,114	16,131,929	16,822,325
12,338,352	15,494,994	14,887,908	15,037,346	(21,997)	38,708
				2,097,950	1,524,501
				15,771,374	16,467,584
<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>\$ 328,253,064</u>
\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283	\$ 8,707,007
2,451,191	3,273,137	3,988,371	4,695,710	5,938,817	6,359,538
6,828,228	7,032,374	7,222,932	7,522,930	6,180,140	5,767,146
8,442,746	6,737,542	6,679,429	7,466,798	5,549,330	6,005,027
5,057,246	5,652,201	6,396,645	6,138,679	7,085,054	7,374,073
4,887,245	5,060,714	5,621,993	5,642,978	700,554	983,293
187,724	136,864	141,893	183,406	175,619	240,101
256,730	240,719	246,699	269,015	279,570	276,634
6,257,935	2,034,953	5,257,804	4,167,626	7,907,097	4,810,568
7,242,476	6,805,719	7,719,264	6,821,433	5,355,301	4,914,178
1,509,761	356,447	1,381,572	949,663	26,918,636	32,266,031
4,982,855	8,188,534	12,506,581	10,899,781	14,545,610	11,399,291
	13,136				
13,784,334	4,464,349	8,623,225	6,252,054	4,758,606	5,254,488
61,023	1,255,743	157,468	104,002	85,560	100,286
97,403	194,400	174,204	438,841	64,483	69,806
	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>\$ 94,527,467</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	329,311	228,309	875,137	3,486,452
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	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>\$ (233,725,597)</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>\$ (233,725,597)</u></u>
\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877	\$ 222,976,467
			1,099,103	2,956,560	4,214,553
3,664,184	3,870,155	2,925,202	2,584,776	930,274	848,022
<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>16,384,433</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>244,423,475</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>\$ 244,423,475</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>\$ 10,697,878</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>\$ 10,697,878</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	2014
\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591	\$ 386,965
34,463,474	43,269,189	43,922,974	35,743,720	36,475,209	37,137,536
<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>\$ 37,524,501</u>
\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770	\$ 2,754,532
11,224	4,305	69,379	54,201	7,010	
154,475,649	76,694,711		43,250,162	27,601,310	7,090,089
23,120,456	22,906,854	30,082,521	31,461,031	24,867,428	31,781,288
<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>\$ 41,625,909</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	2014
\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544	\$ 223,130,132
			1,099,103	2,956,560	4,214,553
34,591,324	35,306,339	37,371,124	39,598,440	37,219,815	38,475,512
35,910,436	28,400,145	36,971,987	29,377,233	43,641,685	37,466,681
3,509,046	3,744,027	2,798,039	2,451,577	930,275	848,024
8,396,202	7,256,967	6,635,261	7,175,498	12,198,293	34,945,883
<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>339,080,785</u>
38,259,862	40,727,455	42,352,337	35,704,861	35,700,575	41,138,953
7,162,814	6,725,826	7,176,186	7,221,313	7,180,608	7,891,034
68,150,496	67,310,882	71,839,346	75,286,042	75,903,798	77,343,380
30,896,400	26,775,517	29,542,425	28,214,027	27,403,230	27,786,165
22,539,945	21,124,782	22,067,744	27,835,260	30,447,359	30,119,090
1,049,985	933,519	986,392	960,392	883,324	944,039
44,578,722	40,895,974	44,156,502	45,463,593	44,916,198	46,609,384
1,815,986	2,231,528	2,263,590	1,957,044	1,979,888	2,411,557
11,398,561	11,354,804	12,176,637	13,012,700	13,034,164	13,613,875
102,627,536	99,931,347	88,927,796	44,845,672	57,508,193	48,694,210
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	15,889,598
1,176,319	225,979	249,266	541,944	3,650	238,272
<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>328,929,557</u>
(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	(22,122,744)	10,151,228
23,578,390	15,248,368	14,402,786	13,258,127	11,521,941	11,771,144
(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)
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>\$ (13,636,685)</u>
8.26%	10.07%	10.78%	10.89%	12.00%	11.47%