

MONTHLY FINANCIAL REPORT
For Year Ended September 30, 2013



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 24, 2014

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, 2013, 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, 2013*

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 110,002,739	\$ 132,352,716
Receivables:		
Taxes, net	6,120,994	
Grants	9,255,019	
Fees and fines	4,451,806	
Other	4,666,520	1,677,383
Prepaid items	1,244,554	
Deferred charges - debt refunding		11,460,051
Deferred issuance costs	3,397,939	2,998,391
Due from component units	6,681,361	
Capital assets, not being depreciated	407,881,648	
Capital assets, net of accumulated depreciation	741,053,796	264,351,455
Total Assets	1,294,756,376	412,839,996
Liabilities		
Accounts payable and accrued expenses	30,969,463	
Retainage payable	1,040,939	4,307,437
Accrued interest payable	1,368,837	1,182,623
Unearned revenues	8,282,361	
Due to primary government		6,681,361
Due to other governments	276,172	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	514,258,261	344,919,417
Total Liabilities	571,501,960	357,090,838
Net Assets		
Invested in capital assets, net of related debt	815,121,828	(80,567,962)
Restricted for:		
Debt Service	1,414,427	
Unrestricted	(93,281,840)	136,317,119
Total Net Assets	\$ 723,254,415	\$ 55,749,157

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 40,041,508	\$ 8,510,283	\$ 7,907,097	\$
Financial administration	8,689,634	5,938,817		
Administration of justice	88,026,743	6,180,140	5,355,301	
Construction and maintenance	39,479,333	5,549,330	26,918,636	
Health and welfare	32,321,069	7,085,054	14,545,610	
Cooperative services	1,057,192			
Public safety	55,413,140	700,554	4,758,606	
Park and recreation	2,656,159	175,619	85,560	
Libraries and education	16,131,929	279,570	64,483	
Capital outlay, interim financial activity	(21,997)			
Internal Service Fund, interim activity	2,097,950			
Interest on long-term debt	15,771,374			
Total Primary Government	\$ 301,664,034	\$ 34,419,367	\$ 59,635,293	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	15,348,489	21,853,536		
FB Grand Parkway Toll Road Operations	8,014,712			1,092,983
FB Housing Finance Corp.				
FBC Industrial Development Corporation	21,518	146,200		
Total Component Units	\$ 23,384,719	\$ 21,999,736	\$	\$ 1,092,983

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	
\$ (23,624,128)	\$
(2,750,817)	
(76,491,302)	
(7,011,367)	
(10,690,405)	
(1,057,192)	
(49,953,980)	
(2,394,980)	
(15,787,876)	
21,997	
(2,097,950)	
(15,771,374)	
<u>(207,609,374)</u>	
	6,505,047
	(6,921,729)
	124,682
	<u>(292,000)</u>
207,583,877	
2,956,560	
930,274	406,272
<u>12,129,644</u>	<u>1,662,431</u>
<u>223,600,355</u>	<u>2,068,703</u>
15,990,981	1,776,703
707,263,434	53,972,454
<u>\$ 723,254,415</u>	<u>\$ 55,749,157</u>

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS***September 30, 2013*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 39,840,194	\$ 2,469,801	\$ 27,510,999	\$ 33,971,114	\$ 103,792,108
Taxes receivable, net	4,800,779	307,494		913,063	6,021,336
Grants receivable	8,309,399			945,620	9,255,019
Fines and fees receivable	4,319,143				4,319,143
Other receivables	2,715,835	5,969		2,177,036	4,898,840
Due from other funds	9,724,861			1,475	9,726,336
Due from component units	6,681,361				6,681,361
Prepaid items	1,233,591			10,963	1,244,554
Total Assets	<u>\$ 77,625,163</u>	<u>\$ 2,783,264</u>	<u>\$ 27,510,999</u>	<u>\$ 38,019,272</u>	<u>\$ 145,938,698</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 24,661,559	\$	\$	\$	\$ 24,661,559
Accrued payroll	5,228,045				5,228,045
Retainage payable	422,105		139,196	479,639	1,040,940
Due to other funds			2,384,382	6,546,382	8,930,764
Due to other governments	270,784			5,388	276,172
Deferred revenue	9,333,870	307,494		3,499,536	13,140,900
Total Liabilities	<u>39,916,363</u>	<u>307,494</u>	<u>2,523,578</u>	<u>10,530,945</u>	<u>53,278,380</u>
Fund Balances:					
Reserved for:					
Debt service		2,475,770			2,475,770
Prepaid Items	1,233,591			7,010	1,240,601
Capital projects			24,987,421	2,613,889	27,601,310
Unreserved, reported in:					
General Fund	36,475,209				36,475,209
Special revenue funds				24,867,429	24,867,429
Total Fund Balances	<u>37,708,800</u>	<u>2,475,770</u>	<u>24,987,421</u>	<u>27,488,328</u>	<u>92,660,319</u>
Total Liabilities and Fund Balances	<u>\$ 77,625,163</u>	<u>\$ 2,783,264</u>	<u>\$ 27,510,999</u>	<u>\$ 38,019,273</u>	<u>\$ 145,938,699</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Year Ended September 30, 2013*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 157,586,874	\$ 31,262,511	\$	\$ 19,418,159	\$ 208,267,544
Taxes - Sales				2,956,560	2,956,560
Fees and fines	27,011,187			10,208,628	37,219,815
Intergovernmental	24,270,370		5,013,578	14,357,737	43,641,685
Earnings on investments	590,025	26,924	131,887	181,439	930,275
Miscellaneous	9,447,358			2,750,935	12,198,293
Total Revenues	<u>218,905,814</u>	<u>31,289,435</u>	<u>5,145,465</u>	<u>49,873,458</u>	<u>305,214,172</u>
Expenditures					
Current:					
General administration	34,954,579			745,996	35,700,575
Financial administration	7,169,404			11,204	7,180,608
Administration of justice	56,144,362			19,759,435	75,903,797
Construction and maintenance	2,699,036			24,704,194	27,403,230
Health and welfare	24,984,742			5,462,617	30,447,359
Cooperative services	883,324				883,324
Public safety	43,700,932			1,215,266	44,916,198
Parks and recreation	1,979,888				1,979,888
Libraries and education	12,974,697			59,467	13,034,164
Capital Outlay	22,219,267		23,408,206	11,880,720	57,508,193
Debt Service:					
Principal		15,630,000			15,630,000
Interest and fiscal charges		16,745,929			16,745,929
Debt issuance costs		3,650			3,650
Total Expenditures	<u>207,710,231</u>	<u>32,379,579</u>	<u>23,408,206</u>	<u>63,838,899</u>	<u>327,336,915</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>11,195,583</u>	<u>(1,090,144)</u>	<u>(18,262,741)</u>	<u>(13,965,441)</u>	<u>(22,122,743)</u>
Other Financing Sources (Uses)					
Transfers in	691,288			10,830,653	11,521,941
Transfers (out)	(10,204,638)	(425,187)		(892,116)	(11,521,941)
Total Other Financing Sources (Uses)	<u>(9,513,350)</u>	<u>(425,187)</u>		<u>9,938,537</u>	
Net change in fund balances	1,682,233	(1,515,331)	(18,262,741)	(4,026,904)	(22,122,743)
Fund Balances, Beginning	<u>36,026,567</u>	<u>3,991,101</u>	<u>43,250,162</u>	<u>31,515,232</u>	<u>114,783,062</u>
Fund Balances, Ending	<u>\$ 37,708,800</u>	<u>\$ 2,475,770</u>	<u>\$ 24,987,421</u>	<u>\$ 27,488,328</u>	<u>\$ 92,660,319</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2013

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 6,210,630
Due from other funds	339,627
Total Current Assets	<u>6,550,257</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>673,407</u>
Total Capital Assets	<u>673,407</u>
Total Assets	<u>7,223,664</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,561,800
Due to other funds	1,135,195
Total Current Liabilities	<u>7,696,995</u>
Total Liabilities	<u>7,696,995</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(473,331)</u>
Total Net Assets (Deficit)	<u>\$ (473,331)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended September 30, 2013

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 32,339,929
Total Operating Revenues	<u>32,339,929</u>
Operating Expenses	
Current operations - general administration	1,311,614
Benefits provided	<u>33,540,438</u>
Total Operating Expenses	<u>34,852,052</u>
Operating Income (Loss)	(2,512,123)
Non-Operating Revenues	
Earnings on investments	<u>33,378</u>
Total Non-Operating Revenues	<u>33,378</u>
Change in Net Assets	(2,478,745)
Total Net Assets (Deficit), Beginning	<u>2,005,414</u>
Total Net Assets (Deficit), Ending	<u><u>\$ (473,331)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2013

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 33,216,100
Payment of benefits	(32,359,398)
Payment of general administration expenses	<u>(1,311,614)</u>
Net Cash Provided by Operating Activities	<u>(454,912)</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>33,378</u>
Net Cash Provided by Investing Activities	<u>33,378</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	<u>(11,554)</u>
Net Cash (Used) by Capital and Related Financing Activities	<u>(11,554)</u>
Net Increase in Cash and Cash Equivalents	(433,088)
Cash and Cash Equivalents, Beginning of Year	<u>6,643,717</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 6,210,629</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (2,512,123)
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	82
(Increase) Decrease in other receivables	152
(Increase) Decrease in due from other funds	875,937
Increase (Decrease) in benefits payable	<u>1,181,040</u>
Total adjustments	<u>2,057,211</u>
Net Cash Provided by Operating Activities	<u><u>\$ (454,912)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2013

	Agency Fund
Assets	
Cash and cash equivalents	\$ 28,175,844
Miscellaneous receivables	<u>423,013</u>
Total Assets	<u><u>\$ 28,598,857</u></u>
Liabilities	
Due to other governments	<u>\$ 28,598,857</u>
Total Liabilities	<u><u>\$ 28,598,857</u></u>



FORT BEND COUNTY, TEXAS**STATEMENT OF NET ASSETS****COMPONENT UNITS***September 30, 2013*

	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	\$ 7,710	\$ 63,399,262	\$ 68,689,695	\$	\$ 256,049	\$ 132,352,716
Deferred charges - debt refunding		11,460,051				11,460,051
Miscellaneous receivables		1,677,383				1,677,383
Deferred bond issuance costs		1,430,765	1,567,626			2,998,391
Capital assets, net		160,953,472	103,397,983			264,351,455
Total Assets	<u>7,710</u>	<u>238,920,933</u>	<u>173,655,304</u>		<u>256,049</u>	<u>412,839,996</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		750,700	3,556,737			4,307,437
Due to primary government		1,749,035	4,932,326			6,681,361
Accrued interest payable		584,273	598,350			1,182,623
Due in more than one year		171,632,142	173,287,275			344,919,417
Total Liabilities		<u>174,716,150</u>	<u>182,374,688</u>			<u>357,090,838</u>
Net Assets						
Invested in capital assets, net of related debt		(10,678,670)	(69,889,292)			(80,567,962)
Unrestricted	7,710	74,883,453	61,169,907		256,049	136,317,119
Total Net Assets	<u>\$ 7,710</u>	<u>\$ 64,204,783</u>	<u>\$ (8,719,385)</u>	<u>\$</u>	<u>\$ 256,049</u>	<u>\$ 55,749,157</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Year Ended September 30, 2013

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	7,276,500	21,853,536
Interest on long-term debt	8,071,989	
Total Fort Bend Toll Road Authority	15,348,489	21,853,536
Grand Parkway Toll Road Operations		
Toll road operations	786,888	1,092,983
Interest on long-term debt	7,227,824	
Total Grand Parkway Toll Road Operations	8,014,712	1,092,983
Fort Bend Housing Finance Corporation		
General administration		
Total Fort Bend Housing Finance Corporation		
Fort Bend County Industrial Development Corporation		
General administration	21,518	146,200
Total Fort Bend County Industrial Development Corporation	21,518	146,200
Total Component Units	\$ 23,384,719	\$ 21,999,736 \$ 1,092,983

General Revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

** Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Assets

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
\$	\$	\$	\$	\$	\$
	14,577,036				14,577,036
	(8,071,989)				(8,071,989)
	6,505,047				6,505,047
		306,095			306,095
		(7,227,824)			(7,227,824)
		(6,921,729)			(6,921,729)
				124,682	124,682
				124,682	124,682
	6,505,047	(6,921,729)		124,682	(292,000)
19	180,323	225,267		663	406,272
	1,109,451	552,980			1,662,431
19	1,289,774	778,247		663	2,068,703
19	7,794,821	(6,143,482)		125,345	1,776,703
7,691	56,409,962	(2,575,903)		130,704	53,972,454
\$ 7,710	\$ 64,204,783	\$ (8,719,385)	\$	\$ 256,049	\$ 55,749,157



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 Septmeber 30, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 155,683,711	\$ 155,683,711	\$ 157,461,669	\$ 1,777,958	101.1%
Fees and fines	22,988,350	23,025,750	25,994,773	2,969,023	112.9%
Intergovernmental	2,135,000	2,228,000	2,581,101	353,101	115.8%
Earnings on investments	753,530	753,530	590,025	(163,505)	78.3%
Miscellaneous	2,916,100	2,955,090	3,211,706	256,616	108.7%
Total Revenues	184,476,691	184,646,081	189,839,273	5,193,192	102.8%
Expenditures					
Current:					
General administration	34,446,533	32,588,084	32,122,172	465,912	98.6%
Financial administration	7,349,009	7,252,247	7,169,404	82,843	98.9%
Administration of justice	53,019,658	54,964,198	54,556,560	407,638	99.3%
Construction and maintenance	3,063,893	2,721,658	2,691,533	30,126	98.9%
Health and welfare	19,893,906	15,574,911	15,089,545	485,367	96.9%
Cooperative services	1,019,148	886,777	882,518	4,259	99.5%
Public safety	36,090,446	35,824,870	35,774,450	50,420	99.9%
Parks and recreation	2,113,528	1,942,751	1,890,156	52,595	97.3%
Libraries and education	13,255,384	12,958,574	12,957,662	913	100.0%
Capital Outlay	6,199,791	1,958,591	1,923,632	34,958	98.2%
Total Expenditures	176,451,296	166,672,663	165,057,632	1,615,031	99.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,025,395	17,973,418	24,781,641	6,808,223	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(10,204,638)	(10,152,114)	(10,204,638)	52,524	
Total Other Financing Sources (Uses)	(10,204,638)	(10,152,114)	(10,204,638)	52,524	
Net change in fund balances- budgetary basis	(2,179,243)	7,821,304	14,577,003	6,860,747	
Net adjustment to reflect operations in accordance with GAAP (a)			(12,894,770)		
Fund Balances, Beginning	36,026,567	36,026,567	36,026,567		
Fund Balances, Ending	\$ 33,847,324	\$ 43,847,871	\$ 37,708,800	\$ 6,860,747	

(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	\$ 189,839,273	\$ 29,066,600	\$ 218,905,873
Expenditures	165,057,632	42,652,658	207,710,289
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,781,641	(13,586,058)	11,195,583
Transfers in		691,288	691,288
Transfers out	(10,204,638)	-	(10,204,638)
Total Other Financing Sources (Uses)	(10,204,638)	691,288	(9,513,350)
Net Changes in Fund Balances	14,577,003	(12,894,770)	1,682,233
Fund Balances, Beginning			36,026,567
Fund Balances, Ending			<u>\$ 37,708,800</u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**



FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. These funds are restricted by state statute. This includes Fund 130, 131, 133, and 134.

FBC ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its district boundaries. These funds are restricted by the interlocal agreement for mobility improvements along FM1093 within the district. This includes Fund 145.

Juvenile Probation

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. This includes Fund 150.

Road and Bridge

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. This includes Fund 155.

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad valorem taxes and impact fees assessed against the taxable properties. This includes Fund 160.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is to be spent for Texas historical markers. This includes Fund 170.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are to be used to assist Fort Bend County residents that demonstrate an inability to pay their various utility bills. This includes Funds 175, 185, and 190.

County Law Library

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. This includes Fund 195.

Gus George Law Academy

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. This includes Fund 200.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

EMS Donations

This fund is used to account for revenues obtained from donations and fundraising events for the benefit of the ambulance and paramedics department. This includes Fund 210.

Library Donations

This fund is used to account for donations by private citizens used for the purchase of books and equipment for the County library system. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees to be used for the continuing education of the probate staff. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. This includes Fund 250.

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. This includes Fund 260.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are to be used for law enforcement activities of the Sheriff's department. This includes Fund 265.

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney. This includes Fund 280.

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. This includes Fund 290.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the county election officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. This includes Fund 355.

Law Enforcement Officers Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification to be used for education and training. This includes Fund 360.

Juvenile Title IV-E Foster Care

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. This includes Fund 385.

Child Protective Services

This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. This includes Fund 390.

Community Development Combined Funds

This fund is used to account for monies received from various housing programs. The majority of monies is received from the U.S. Department of Housing and Urban Development (HUD) and is to be used for housing rehabilitation projects. This includes Fund 400.

HOPE 3 Implementation and Program Sales

These funds are used to account for the Hope 3 Planning Grant money received from the U.S. Department of Housing and Urban Development (HUD) to develop a home ownership program for low and moderate income families. This includes Fund 402.

Child Support Title IV-D Reimbursement

This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. This includes Fund 410.

Local Law Enforcement Block Grants

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. This includes Fund 415.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Juvenile Justice Alternative Education

This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. This includes Fund 425.

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Probation Commission ("TJPC"). The funds must be disbursed in accordance with TJPC regulations. This includes Fund 430.

Adult Probation - State Funds

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division ("TDCJ-CJAD"), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department (CSCD). The funds must be disbursed in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, and 451.

Capital Project Funds

Fort Bend Flood Control Water Supply Corporation (FBFCWSC)
Construction Drainage Projects

This fund is used to account for the receipts and disbursements related to the proceeds of the issuance of Revenue Bonds for the construction of drainage facilities located along Oyster Creek and Big Creek within the County. This includes Funds 726 and 728.

2007 Facilities Bonds Fund

This fund is used to account for the proceeds of the Fort Bend County Limited Tax (General Obligation) Bonds Series 2007, which are used to finance the construction and/or expansion of numerous County facilities. This includes Fund 732.

Justice Center Project Fund

This fund is used to account for the proceeds of the Fort Bend County Limited Tax Bonds Series 2009, which are being used to finance the construction of the County's Justice Center. This includes Fund 734.

Internal Service Funds

Employee Benefits

This fund is used to account for allocations from various county budgets and employee contributions to administer the self-funded medical/dental benefits plan.

Other Self-Funded Insurance

This fund is used to account for allocations from various county budgets to administer the self-funded workers' compensation plan, unemployment insurance administered through Texas Association of Counties, and property and casualty insurance.

Fiduciary Funds

Agency Funds

These funds are used to account for collections and disbursements of court costs, fees, fines, and other funds due to other entities for which the county serves as the fiscal agent.



FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 3,509,177	\$ 1,790,205	\$ 489,446	\$ 6,285,854
Taxes receivable, net				659,336
Grants receivable			40,812	150,612
Other receivables	555,589	246,198	5,607	1,044,522
Due from other funds				
Prepaid items				
Total Assets	\$ 4,064,766	\$ 2,036,403	\$ 535,865	\$ 8,140,324
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 83,718
Due to other funds			520,169	2,552,213
Due to other governments				
Deferred revenues				659,336
Total Liabilities			520,169	3,295,267
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	4,064,766	2,036,403	15,696	4,845,057
Total Fund Balances	4,064,766	2,036,403	15,696	4,845,057
Total Liabilities and Fund Balances	\$ 4,064,766	\$ 2,036,403	\$ 535,865	\$ 8,140,324

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 5,894,233	\$ 544,726	\$ 4,266	\$ 62,942	\$ 1,132,989	\$ 853,174
253,727					
6,013					18,084
3,831			858	25,722	
				790	
<u>\$ 6,157,804</u>	<u>\$ 544,726</u>	<u>\$ 4,266</u>	<u>\$ 63,800</u>	<u>\$ 1,159,501</u>	<u>\$ 871,258</u>
\$ 81,322	\$	\$	\$	\$	\$
924,944			366	19,297	8,929
253,728					
<u>1,259,994</u>			<u>366</u>	<u>19,297</u>	<u>8,929</u>
4,897,810	544,726	4,266	63,434	1,140,204	862,329
<u>4,897,810</u>	<u>544,726</u>	<u>4,266</u>	<u>63,434</u>	<u>1,140,204</u>	<u>862,329</u>
<u>\$ 6,157,804</u>	<u>\$ 544,726</u>	<u>\$ 4,266</u>	<u>\$ 63,800</u>	<u>\$ 1,159,501</u>	<u>\$ 871,258</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2013

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,713	\$ 123,347	\$ 73,622	\$ 47,607
Taxes receivable, net				
Grants receivable				
Other receivables		110	315	
Due from other funds				
Prepaid items				
Total Assets	\$ 8,713	\$ 123,457	\$ 73,937	\$ 47,607
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	165	2,161		
Due to other governments				
Deferred revenues				
Total Liabilities	165	2,161		
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,548	121,296	73,937	47,607
Total Fund Balances	8,548	121,296	73,937	47,607
Total Liabilities and Fund Balances	\$ 8,713	\$ 123,457	\$ 73,937	\$ 47,607

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
\$ 111,380	\$ 116,005	\$ 2,082	\$ 17,715	\$ 129,400	\$ 2,250,163
1,028	366				77,426
	1,500				
<u>\$ 112,408</u>	<u>\$ 117,871</u>	<u>\$ 2,082</u>	<u>\$ 17,715</u>	<u>\$ 129,400</u>	<u>\$ 2,327,589</u>
\$ 36,716	\$ 2,458	\$	\$	\$ 947	\$ 95,238
<u>36,716</u>	<u>2,458</u>			<u>947</u>	<u>95,238</u>
75,692	115,413	2,082	17,715	128,453	2,232,351
<u>75,692</u>	<u>115,413</u>	<u>2,082</u>	<u>17,715</u>	<u>128,453</u>	<u>2,232,351</u>
<u>\$ 112,408</u>	<u>\$ 117,871</u>	<u>\$ 2,082</u>	<u>\$ 17,715</u>	<u>\$ 129,400</u>	<u>\$ 2,327,589</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2013

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 41	\$ 988,600	\$ 2,137,057	\$ 9,369
Taxes receivable, net				
Grants receivable				
Other receivables			4,018	
Due from other funds				
Prepaid items			6,020	
Total Assets	\$ 41	\$ 988,600	\$ 2,147,095	\$ 9,369
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		3,397	63,037	
Due to other governments				
Deferred revenues				
Total Liabilities		3,397	63,037	
Fund Balances:				
Reserved:				
Prepaid items			6,020	
Capital projects				
Unreserved, reported in:				
Special revenue funds	41	985,203	2,078,038	9,369
Total Fund Balances	41	985,203	2,084,058	9,369
Total Liabilities and Fund Balances	\$ 41	\$ 988,600	\$ 2,147,095	\$ 9,369

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
\$ 8,465	\$ 773,147	\$ 144,639	\$ 626	\$ 793	\$ 199,930
		18,891	444,571		4,314
1,475					
		990	1,663		
<u>\$ 9,940</u>	<u>\$ 773,147</u>	<u>\$ 164,520</u>	<u>\$ 446,860</u>	<u>\$ 793</u>	<u>\$ 204,244</u>
\$	\$	\$	\$	\$	\$
	4,009	37,119	446,860		
	769,138			793	204,245
	<u>773,147</u>	<u>37,119</u>	<u>446,860</u>	<u>793</u>	<u>204,245</u>
		990			
9,940		126,411			
<u>9,940</u>		<u>127,401</u>			
<u>\$ 9,940</u>	<u>\$ 773,147</u>	<u>\$ 164,520</u>	<u>\$ 446,860</u>	<u>\$ 793</u>	<u>\$ 204,245</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2013

	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	\$ 21,897	\$ 167,858	\$ 225,273	\$ 1,991,651
Taxes receivable, net				
Grants receivable			266,637	
Other receivables				207,132
Due from other funds				
Prepaid items				
Total Assets	\$ 21,897	\$ 167,858	\$ 491,910	\$ 2,198,783
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,119	17,433	491,910	391,660
Due to other governments				5,388
Deferred revenues	20,778	150,424		1,441,094
Total Liabilities	21,897	167,857	491,910	1,838,142
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds		1		360,641
Total Fund Balances		1		360,641
Total Liabilities and Fund Balances	\$ 21,897	\$ 167,858	\$ 491,910	\$ 2,198,783

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 638,742	\$ 2,967,560	\$ 248,420	\$ 33,971,114
			913,063
			945,620
			2,177,036
			1,475
			10,963
<u>\$ 638,742</u>	<u>\$ 2,967,560</u>	<u>\$ 248,420</u>	<u>\$ 38,019,271</u>
\$ 143,325	\$ 159,962	\$ 11,311	\$ 479,638
15,794	910,441		6,546,382
			5,388
			3,499,536
<u>159,119</u>	<u>1,070,403</u>	<u>11,311</u>	<u>10,530,944</u>
			7,010
479,623	1,897,157	237,109	2,613,889
			24,867,429
<u>479,623</u>	<u>1,897,157</u>	<u>237,109</u>	<u>27,488,328</u>
<u>\$ 638,742</u>	<u>\$ 2,967,560</u>	<u>\$ 248,420</u>	<u>\$ 38,019,272</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, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 11,673,348
Taxes, sales	2,956,560			
Fees and fines				5,712,341
Intergovernmental		901,192	271,963	1,281,581
Earnings on investments	7,280	4,631	13,833	40,283
Miscellaneous			37,138	328,449
Total Revenues	<u>2,963,840</u>	<u>905,823</u>	<u>322,934</u>	<u>19,036,002</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			10,464,145	
Construction and maintenance				17,796,560
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			670	2,142,033
Total Expenditures			<u>10,464,815</u>	<u>19,938,593</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	2,963,840	905,823	(10,141,881)	(902,591)
Other Financing Sources (Uses)				
Transfers in			10,020,438	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>10,020,438</u>	
Net change in fund balances	2,963,840	905,823	(121,443)	(902,591)
Fund Balances, Beginning	<u>1,100,926</u>	<u>1,130,580</u>	<u>137,139</u>	<u>5,747,648</u>
Fund Balances, Ending	<u>\$ 4,064,766</u>	<u>\$ 2,036,403</u>	<u>\$ 15,696</u>	<u>\$ 4,845,057</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>
\$ 7,744,811	\$	\$	\$	\$	\$
				323,574	
1,415	62,424				68,352
26,841	1,356	11	86	2,702	2,096
976,987			46,824	47	59,760
<u>8,750,054</u>	<u>63,780</u>	<u>11</u>	<u>46,910</u>	<u>326,323</u>	<u>130,208</u>
				240,504	
6,676,921			22,211		
					101,790
<u>3,307,468</u>					
<u>9,984,389</u>			<u>22,211</u>	<u>240,504</u>	<u>101,790</u>
(1,234,335)	63,780	11	24,699	85,819	28,418
425,187					
<u>425,187</u>					
(809,148)	63,780	11	24,699	85,819	28,418
5,706,958	480,946	4,255	38,735	1,054,385	833,911
<u>\$ 4,897,810</u>	<u>\$ 544,726</u>	<u>\$ 4,266</u>	<u>\$ 63,434</u>	<u>\$ 1,140,204</u>	<u>\$ 862,329</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, 2013

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			5,055	
Intergovernmental				
Earnings on investments		344	177	115
Miscellaneous	1,000	54,497		4,015
Total Revenues	<u>1,000</u>	<u>54,841</u>	<u>5,232</u>	<u>4,130</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	398			
Public safety				
Libraries and education		59,467		
Capital Outlay				
Total Expenditures	<u>398</u>	<u>59,467</u>		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	602	(4,626)	5,232	4,130
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	602	(4,626)	5,232	4,130
Fund Balances, Beginning	<u>7,946</u>	<u>125,922</u>	<u>68,705</u>	<u>43,477</u>
Fund Balances, Ending	<u>\$ 8,548</u>	<u>\$ 121,296</u>	<u>\$ 73,937</u>	<u>\$ 47,607</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
\$	\$	\$	\$	\$	\$
	21,907				1,004,858
	32,892	7	44	386	
31,792		420			
<u>31,792</u>	<u>54,799</u>	<u>427</u>	<u>44</u>	<u>386</u>	<u>1,004,858</u>
					602,627
15,433	61,730			51,080	5,126
		1,053			
<u>15,433</u>	<u>61,730</u>	<u>1,053</u>		<u>51,080</u>	<u>10,257</u>
<u>16,359</u>	<u>(6,931)</u>	<u>(626)</u>	<u>44</u>	<u>(50,694)</u>	<u>386,848</u>
16,359	(6,931)	(626)	44	(50,694)	386,848
59,333	122,344	2,708	17,671	179,147	1,845,503
<u>\$ 75,692</u>	<u>\$ 115,413</u>	<u>\$ 2,082</u>	<u>\$ 17,715</u>	<u>\$ 128,453</u>	<u>\$ 2,232,351</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, 2013

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,289
Intergovernmental			268,488	
Earnings on investments	45,534	2,212	5,191	
Miscellaneous		360,387	834,963	
Total Revenues	45,534	362,599	1,108,642	1,289
Expenditures				
Current:				
General administration		143,369		
Financial administration	11,204			
Administration of justice			309,920	
Construction and maintenance				
Health and welfare				
Public safety			1,013,095	
Libraries and education				
Capital Outlay	34,740	23,839	254,236	
Total Expenditures	45,944	167,208	1,577,251	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(410)	195,391	(468,609)	1,289
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(410)	195,391	(468,609)	1,289
Fund Balances, Beginning	451	789,812	2,552,667	8,080
Fund Balances, Ending	\$ 41	\$ 985,203	\$ 2,084,058	\$ 9,369

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
\$	\$	\$	\$	\$	\$
	269,002	21,982	5,305,294		8,540
26		330			494
		165	106		
26	269,002	22,477	5,305,400		9,034
1,472	269,002				9,034
		134,608	5,305,400		
2,774					
4,246	269,002	134,608	5,305,400		9,034
(4,220)		(112,131)			
		184,200			
		184,200			
(4,220)		72,069			
14,160		55,332			
\$ 9,940	\$	\$ 127,401	\$	\$	\$

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, 2013

	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				3,139,604
Intergovernmental	96,418	256,826	2,423,991	3,087,377
Earnings on investments	136			8,511
Miscellaneous				13,875
Total Revenues	<u>96,554</u>	<u>256,826</u>	<u>2,423,991</u>	<u>6,249,367</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		207,363	2,423,991	5,700,635
Construction and maintenance				
Health and welfare				
Public safety	96,554			
Libraries and education				
Capital Outlay		49,462		179,348
Total Expenditures	<u>96,554</u>	<u>256,825</u>	<u>2,423,991</u>	<u>5,879,983</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		1		369,384
Other Financing Sources (Uses)				
Transfers in				200,828
Transfers (out)				(209,571)
Total Other Financing Sources (Uses)				<u>(8,743)</u>
Net change in fund balances		1		360,641
Fund Balances, Beginning				
Fund Balances, Ending	<u>\$</u>	<u>\$ 1</u>	<u>\$</u>	<u>\$ 360,641</u>

Capital Projects Funds			
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 19,418,159
			2,956,560
			10,208,628
			14,357,737
5,389	11,025	2,399	181,439
510			2,750,935
<u>5,899</u>	<u>11,025</u>	<u>2,399</u>	<u>49,873,458</u>
			745,996
			11,204
			19,759,435
43,787	161,483	25,443	24,704,194
			5,462,617
			1,215,266
			59,467
<u>2,451,050</u>	<u>3,214,835</u>	<u>212,782</u>	<u>11,880,720</u>
<u>2,494,837</u>	<u>3,376,318</u>	<u>238,225</u>	<u>63,838,899</u>
(2,488,938)	(3,365,293)	(235,826)	(13,965,441)
			10,830,653
		(682,545)	(892,116)
		(682,545)	9,938,537
(2,488,938)	(3,365,293)	(918,371)	(4,026,904)
2,968,561	5,262,450	1,155,480	31,515,232
<u>\$ 479,623</u>	<u>\$ 1,897,157</u>	<u>\$ 237,109</u>	<u>\$ 27,488,328</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, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 11,647,969	\$ 11,647,969	\$ 11,673,348	\$ 25,379	100.2%
Fees and fines	4,975,000	4,975,000	6,788,405	1,813,405	136.5%
Intergovernmental	105,000	105,000	205,517	100,517	195.7%
Earnings on investments	150,000	150,000	40,283	(109,717)	26.9%
Miscellaneous	450,000	450,000	234,654	(215,346)	52.1%
Total Revenues	<u>17,327,969</u>	<u>17,327,969</u>	<u>18,942,208</u>	<u>1,614,239</u>	<u>109.3%</u>
Expenditures					
Current:					
Construction and maintenance	19,455,522	17,881,034	17,663,311	217,724	98.8%
Capital Outlay	<u>-</u>	<u>224,761</u>	<u>224,761</u>	<u>-</u>	<u>100.0%</u>
Total Expenditures	<u>19,455,522</u>	<u>18,105,795</u>	<u>17,888,072</u>	<u>217,724</u>	<u>98.8%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,127,553)</u>	<u>(777,826)</u>	<u>1,054,137</u>	<u>1,831,963</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(135,000)	-	-		
Total Other Financing Sources (Uses)	<u>(135,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net change in fund balances- budgetary basis	<u>(2,262,553)</u>	<u>(777,826)</u>	<u>1,054,137</u>	<u>1,831,963</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,956,727)		
Fund balances, Beginning	<u>5,747,648</u>	<u>5,747,648</u>	<u>5,747,648</u>		
Fund balances, Ending	<u>\$ 3,485,095</u>	<u>\$ 4,969,822</u>	<u>\$ 4,845,058</u>	<u>\$ 1,831,963</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	\$ 18,942,208	\$ 93,795	\$ 19,036,003
Expenditures	<u>17,888,072</u>	<u>2,050,522</u>	<u>19,938,594</u>
Net Changes in Fund Balances	1,054,137	(1,956,727)	(902,590)
Fund balances, Beginning			<u>5,747,648</u>
Fund balances, Ending			<u>\$ 4,845,058</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, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 7,775,215	\$ 7,775,215	\$ 7,744,811	\$ (30,404)	99.6%
Earnings on investments	100,000	100,000	26,841	(73,159)	26.8%
Miscellaneous	65,000	65,000	39,858	(25,142)	61.3%
Total Revenues	<u>7,940,215</u>	<u>7,940,215</u>	<u>8,748,639</u>	<u>808,424</u>	<u>110.2%</u>
Expenditures					
Current:					
Construction and maintenance	7,296,394	6,901,234	6,676,921	224,313	96.7%
Capital Outlay	<u>447,720</u>	<u>551,593</u>	<u>551,592</u>	<u>1</u>	<u>100.0%</u>
Total Expenditures	<u>7,744,114</u>	<u>7,452,827</u>	<u>7,228,513</u>	<u>224,314</u>	<u>97.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,101</u>	<u>487,388</u>	<u>1,520,126</u>	<u>1,032,738</u>	
Other Financing Sources (Uses)					
Transfers out	(542,000)	-			
Total Other Financing Sources (Uses)	<u>(542,000)</u>		<u>425,187</u>	<u>425,187</u>	
Net change in fund balances- budgetary basis	<u>(345,899)</u>	<u>487,388</u>	<u>1,945,313</u>	<u>1,457,925</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(2,754,460)		
Fund balances, Beginning	<u>5,706,958</u>	<u>5,706,958</u>	<u>5,706,958</u>		
Fund balances, Ending	<u>\$ 5,361,059</u>	<u>\$ 6,194,346</u>	<u>\$ 4,897,811</u>	<u>\$ 1,457,925</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	\$ 8,748,639	\$ 1,415	\$ 8,750,054
Expenditures	<u>7,228,513</u>	<u>2,755,876</u>	<u>9,984,389</u>
Net Changes in Fund Balances	1,945,313	(2,754,460)	(809,147)
Fund balances, Beginning			<u>5,706,958</u>
Fund balances, Ending			<u>\$ 4,897,811</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, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 30,915,095	\$ 30,915,095	\$ 31,262,511	\$ 347,416	101.1%
Fees and fines	100,000	100,000	-	(100,000)	0.0%
Earnings on investments	145,000	145,000	26,924	(118,076)	18.6%
Total Revenues	<u>31,160,095</u>	<u>31,160,095</u>	<u>31,289,435</u>	<u>129,340</u>	<u>100.4%</u>
Expenditures					
Current:					
Principal	15,630,000	15,630,000	15,630,000		100.0%
Interest and fiscal charges	16,761,429	16,761,429	16,749,579	11,850	99.9%
Debt issuance costs			-		
Total Expenditures	<u>32,391,429</u>	<u>32,391,429</u>	<u>32,379,579</u>	<u>11,850</u>	<u>100.0%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(1,231,334)</u>	<u>(1,231,334)</u>	<u>(1,090,143)</u>	<u>141,191</u>	
Other Financing Sources (Uses)					
Issuance of Bonds			-		
Total Other Financing Sources (Uses)			<u>(425,187)</u>	<u>425,187</u>	
Net change in fund balances- budgetary basis	<u>(1,231,334)</u>	<u>(1,231,334)</u>	<u>(1,515,331)</u>	<u>566,378</u>	
Fund balances, Beginning	<u>3,991,101</u>	<u>3,991,101</u>	<u>3,991,101</u>		
Fund balances, Ending	<u>\$ 2,759,767</u>	<u>\$ 2,759,767</u>	<u>\$ 2,475,770</u>	<u>\$ 566,378</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
September 30, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 4,447,959	\$ 1,762,670	\$ 6,210,629
Due from other funds	339,627		339,627
Total Current Assets	<u>4,787,586</u>	<u>1,762,670</u>	<u>6,550,256</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	<u>673,407</u>		<u>673,407</u>
Total Capital Assets	<u>673,407</u>		<u>673,407</u>
Total Assets	<u>5,460,993</u>	<u>1,762,670</u>	<u>7,223,663</u>
Liabilities			
Benefits payable	3,083,926	3,477,874	6,561,800
Due to other funds		1,135,195	1,135,195
Total Liabilities	<u>3,083,926</u>	<u>4,613,069</u>	<u>7,696,995</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>2,377,068</u>	<u>(2,850,399)</u>	<u>(473,331)</u>
Total Net Assets (Deficit)	<u>\$ 2,377,068</u>	<u>\$ (2,850,399)</u>	<u>\$ (473,331)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 30,150,621	\$ 2,189,308	\$ 32,339,929
Total Operating Revenues	<u>30,150,621</u>	<u>2,189,308</u>	<u>32,339,929</u>
Operating Expenses			
Current operations - general administration	930,618	380,996	1,311,614
Benefits provided	<u>32,431,233</u>	<u>1,109,205</u>	<u>33,540,438</u>
Total Operating Expenses	<u>33,361,851</u>	<u>1,490,201</u>	<u>34,852,052</u>
Operating (Loss)	(3,211,230)	699,107	(2,512,123)
Non-Operating Revenues			
Earnings on investments	<u>33,378</u>	<u></u>	<u>33,378</u>
Total Non-Operating Revenues	<u>33,378</u>	<u></u>	<u>33,378</u>
Change in Net Assets	(3,177,852)	699,107	(2,478,745)
Total Net Assets (Deficit), Beginning	<u>5,554,920</u>	<u>(3,549,506)</u>	<u>2,005,414</u>
Total Net Assets (Deficit), Ending	<u>\$ 2,377,068</u>	<u>\$ (2,850,399)</u>	<u>\$ (473,331)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 29,872,651	\$ 3,343,449	\$ 33,216,100
Payment of benefits	(31,042,141)	(1,317,257)	(32,359,398)
Payment of general administration expenses	(930,618)	(380,996)	(1,311,614)
Net Cash Provided (Used) by Operating Activities	(2,100,108)	1,645,196	(454,912)
Cash Flows from Investing Activities:			
Interest earned on investments	33,378		33,378
Net Cash Flows Provided by Investing Activities	33,378		33,378
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(11,554)		(11,554)
Net Cash (Used) by Capital and Related Financing Activities	(11,554)		(11,554)
Net Increase (Decrease) in Cash and Cash Equivalents	(2,078,284)	1,645,196	(433,088)
Cash and Cash Equivalents, Beginning of Year	6,526,243	117,474	6,643,717
Cash and Cash Equivalents, Ending of Year	\$ 4,447,959	\$ 1,762,670	\$ 6,210,629
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (3,211,230)	\$ 699,107	\$ (2,512,123)
Change in assets and liabilities:			
(Increase) Decrease in prepaid items	82		82
(Increase) Decrease in accounts receivable	152		152
(Increase) Decrease in due from other funds	(278,204)	1,154,141	875,937
Increase (Decrease) in Benefits payable	1,389,092	(208,052)	1,181,040
Total adjustments	1,111,122	946,089	2,057,211
Net Cash Provided by Operating Activities	\$ (2,100,108)	\$ 1,645,196	\$ (454,912)



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			
	2004	2005	2006	2007
Governmental activities				
Invested in capital assets, net of related debt	\$ 340,361,097	\$ 370,338,466	\$ 432,997,770	\$ 571,604,116
Restricted	1,005,711	1,975,443	3,082,489	2,712,985
Unrestricted	41,675,720	41,861,958	65,582,780	67,881,987
Total governmental activities net assets	<u><u>\$ 383,042,528</u></u>	<u><u>\$ 414,175,867</u></u>	<u><u>\$ 501,663,039</u></u>	<u><u>\$ 642,199,088</u></u>
Primary Government:				
Total primary government net assets	<u><u>\$ 383,042,528</u></u>	<u><u>\$ 414,175,867</u></u>	<u><u>\$ 501,663,039</u></u>	<u><u>\$ 642,199,088</u></u>

Fiscal Year					
2008	2009	2010	2011	2012	2013
\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 815,121,828
4,034,606	5,363,740	4,168,945	4,477,906	2,977,050	1,414,427
42,289,889	23,075,239	(2,719,935)	(29,273,588)	(61,148,019)	(93,281,840)
<u>\$ 663,834,578</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>\$ 663,834,578</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>

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

	Fiscal Year			
	2004	2005	2006	2007
Expenses				
Governmental Activities:				
General administration	\$ 36,904,539	\$ 42,976,074	\$ 23,638,550	\$ 36,523,584
Financial administration	4,131,888	4,176,563	5,127,456	5,655,962
Administration of justice	25,912,081	26,601,486	31,024,483	33,416,844
Construction and maintenance	31,832,216	31,424,221	32,721,293	25,197,262
Health and welfare	16,754,319	15,261,857	16,903,729	19,465,407
Cooperative services	852,041	837,121	941,743	826,741
Public safety	34,474,028	36,863,732	44,544,768	49,422,796
Park and recreation	1,792,004	1,712,461	623,401	1,699,999
Libraries and education	8,623,790	9,059,591	10,484,078	10,474,327
Interest on long-term debt	3,554,275	3,349,584	4,165,438	9,190,051
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	<u><u>\$164,831,181</u></u>	<u><u>\$ 172,262,690</u></u>	<u><u>\$170,174,939</u></u>	<u><u>\$ 191,872,973</u></u>
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 11,639,044	\$ 12,161,924	\$ 7,181,125	\$ 1,630,304
Financial administration	6,335,931	7,911,436	613,495	1,760,789
Administration of justice	5,349,116	5,593,224	5,761,276	11,948,143
Construction and maintenance	2,280,427	3,175,198	4,562,531	7,690,682
Health and welfare	3,455,407	4,736,269	4,961,502	5,240,602
Public safety	2,080,970	2,487,425	3,704,319	3,493,999
Park and recreation	169,455	186,611	201,626	86,733
Libraries and education	254,980	307,838	235,693	240,363
Interest on long-term debt				
Operating grants and contributions:				
General administration	806,411	2,048,499	1,630,190	1,633,383
Financial administration				
Administration of justice	10,005,555	5,285,427	4,089,072	4,944,665
Construction and maintenance	77,245	135,247		368,058
Health and welfare	1,093,277	3,276,058	816,749	5,042,570
Cooperative services				10,648
Public safety	1,358,976	3,345,684	1,778,870	4,895,654
Park and recreation		176,577	113,718	112,464
Libraries and education	54,034	74,410	187,127	88,948
Capital grants and contributions:				
Administration of justice				
Construction and maintenance	37,964,056	21,348,940	73,252,137	101,241,210
Health and welfare				
Libraries and education				
Total governmental activities program revenues	<u><u>\$ 82,924,884</u></u>	<u><u>\$ 72,250,767</u></u>	<u><u>\$109,089,430</u></u>	<u><u>\$ 150,429,215</u></u>

Fiscal Year					
2008	2009	2010	2011	2012	2013
\$ 33,235,842	\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 40,041,508
7,581,878	8,841,189	8,059,389	9,441,048	8,345,130	8,689,634
65,681,467	75,836,037	78,173,873	86,468,201	91,021,550	88,026,743
47,535,293	47,188,776	46,946,163	45,632,055	54,818,967	39,479,333
21,592,759	25,623,533	28,566,454	30,104,991	30,906,886	32,321,069
1,143,390	1,188,580	1,123,951	1,177,426	1,118,341	1,057,192
50,016,288	61,126,911	55,269,509	55,315,591	54,702,459	55,413,140
2,128,502	1,879,525	2,263,280	2,917,574	2,614,004	2,656,159
12,325,097	12,956,363	13,468,700	14,800,838	15,708,114	16,131,929
10,621,067	12,338,352	15,494,994	14,887,908	15,037,346	(21,997)
					2,097,950
					15,771,374
<u>\$ 251,861,583</u>	<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>
\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,510,283
1,976,033	2,451,191	3,273,137	3,988,371	4,695,710	5,938,817
6,692,111	6,828,228	7,032,374	7,222,932	7,522,930	6,180,140
8,305,998	8,442,746	6,737,542	6,679,429	7,466,798	5,549,330
4,036,821	5,057,246	5,652,201	6,396,645	6,138,679	7,085,054
3,946,125	4,887,245	5,060,714	5,621,993	5,642,978	700,554
189,273	187,724	136,864	141,893	183,406	175,619
262,957	256,730	240,719	246,699	269,015	279,570
6,386,016	6,257,935	2,034,953	5,257,804	4,167,626	7,907,097
5,995,866	7,242,476	6,805,719	7,719,264	6,821,433	5,355,301
1,137,555	1,509,761	356,447	1,381,572	949,663	26,918,636
4,663,836	4,982,855	8,188,534	12,506,581	10,899,781	14,545,610
1,936		13,136			
5,754,025	13,784,334	4,464,349	8,623,225	6,252,054	4,758,606
102,738	61,023	1,255,743	157,468	104,002	85,560
141,938	97,403	194,400	174,204	438,841	64,483
		2,934		27,234	
33,540,586	62,012,765	30,355,407	25,214,312	23,872,205	
	45,000				
	1,917,000				
<u>\$ 90,096,477</u>	<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>

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

	Fiscal Year			
	2004	2005	2006	2007
Net (Expense)/Revenue				
Governmental Activities	\$ (81,906,297)	\$(100,011,923)	\$ (61,085,509)	\$ (41,443,758)
Total primary government net (expense)/revenue	<u>\$ (81,906,297)</u>	<u>\$(100,011,923)</u>	<u>\$ (61,085,509)</u>	<u>\$ (41,443,758)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 112,279,163	\$ 127,696,573	\$ 137,839,711	\$ 151,404,502
Sales taxes				
Earnings on investments	2,024,399	3,109,378	5,999,017	12,009,284
Grants and contributions not restricted to specific programs			4,515,643	
Miscellaneous	635,621	329,311	228,309	875,137
Total governmental activities	<u>114,939,183</u>	<u>131,135,262</u>	<u>148,582,680</u>	<u>164,288,923</u>
Total primary government	<u>\$ 114,939,183</u>	<u>\$ 131,135,262</u>	<u>\$ 148,582,680</u>	<u>\$ 164,288,923</u>
Change in Net Assets				
Governmental Activities	\$ 33,032,886	\$ 31,123,339	\$ 87,497,171	\$ 122,845,165
Total primary government	<u>\$ 33,032,886</u>	<u>\$ 31,123,339</u>	<u>\$ 87,497,171</u>	<u>\$ 122,845,165</u>

Fiscal Year					
2008	2009	2010	2011	2012	2013
<u>\$ (161,765,106)</u>	<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><u>\$ (161,765,106)</u></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>
\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,583,877
				1,099,103	2,956,560
8,082,178	3,664,184	3,870,155	2,925,202	2,584,776	930,274
<u>3,486,452</u>	<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>183,401,310</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><u>\$ 183,401,310</u></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>\$ 21,636,204</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><u>\$ 21,636,204</u></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>

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

	Fiscal Year			
	2004	2005	2006	2007
General Fund				
Reserved:				
Prepaid Items	\$	\$ 248,968	\$ 97,835	\$ 326,402
Unreserved	29,594,905	29,138,820	36,741,861	35,375,155
Total General Fund	<u>\$29,594,905</u>	<u>\$ 29,387,788</u>	<u>\$36,839,696</u>	<u>\$ 35,701,557</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 1,288,885	\$ 2,242,467	\$ 2,680,553	\$ 4,031,923
Prepaid items		11,528		
Capital projects	15,953,056	9,310,616	15,765,015	171,246,482
Unreserved, reported in:				
Special revenue funds	12,393,307	8,700,780	12,289,125	16,787,185
Capital project funds	4,038,083	4,949,578	10,218,573	4,381,036
Total All Other Governmental Funds	<u>\$33,673,331</u>	<u>\$ 25,214,969</u>	<u>\$40,953,266</u>	<u>\$ 196,446,626</u>

Fiscal Year					
2008	2009	2010	2011	2012	2013
\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 1,233,591
38,547,536	34,463,474	43,269,189	43,922,974	35,743,720	36,475,209
<u>\$ 38,745,342</u>	<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>
\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 2,475,770
7,879	11,224	4,305	69,379	54,201	7,010
106,937,644	154,475,649	76,694,711		43,250,162	27,601,310
15,585,100	23,120,456	22,906,854			24,867,429
4,857,926			30,082,521	31,461,031	
<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 54,951,519</u>

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

	Fiscal Year			
	2004	2005	2006	2007
Revenues				
Taxes, property	\$ 112,345,331	\$ 124,128,673	\$ 140,406,615	\$ 151,296,278
Taxes, sales				
Fees and fines	18,874,999	20,732,680	20,820,411	26,999,560
Intergovernmental	15,355,629	18,740,497	14,880,649	18,948,719
Earnings on investments	1,961,631	2,700,358	5,708,178	11,724,807
Miscellaneous	7,207,238	5,099,717	5,707,079	7,377,537
Total Revenues	155,744,828	171,401,925	187,522,932	216,346,901
Expenditures				
Current:				
General administration	20,027,561	23,528,699	25,168,551	26,680,249
Financial administration	4,613,843	4,793,678	5,128,091	5,666,739
Administration of justice	27,778,206	29,106,358	29,778,206	33,248,618
Construction and maintenance	27,244,875	26,458,999	29,167,929	27,314,125
Health and welfare	17,760,912	16,411,989	17,192,173	18,227,500
Cooperative services	873,473	884,948	890,696	934,276
Public safety	36,074,647	41,102,638	45,536,081	51,014,580
Parks and recreation	1,716,716	1,619,136	1,667,241	1,822,404
Libraries and education	8,793,401	9,127,100	10,154,229	10,694,749
Capital Outlay	24,378,682	13,793,033	20,878,318	30,205,800
Debt Service:				
Principal	5,730,000	5,805,000	5,995,000	7,125,000
Interest and fiscal charges	3,557,558	3,352,437	4,105,682	6,610,629
Debt Issuance costs				
Total Expenditures	178,549,874	175,984,015	195,662,197	219,544,669
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(22,805,046)	(4,582,090)	(8,139,265)	(3,197,768)
Other Financing Sources (Uses)				
Transfers in	8,465,487	7,422,408	7,413,941	9,165,382
Transfers (out)	(10,753,805)	(11,978,097)	(7,413,941)	(9,165,382)
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)	(2,288,318)	(4,083,389)	30,245,000	157,552,984
Net Change in Fund Balances	\$ (25,093,364)	\$ (8,665,479)	\$ 22,105,735	\$ 154,355,216
Debt service as a percentage of noncapital expenditures	6.02%	5.65%	5.78%	7.25%

Fiscal Year					
2008	2009	2010	2011	2012	2013
\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,267,544
				1,099,103	2,956,560
28,948,356	34,591,324	35,306,339	37,371,124	39,598,440	37,219,815
27,189,804	35,910,436	28,400,145	36,971,987	29,377,233	43,641,685
7,875,929	3,509,046	3,744,027	2,798,039	2,451,577	930,275
5,397,431	8,396,202	7,256,967	6,635,261	7,175,498	12,198,293
243,359,126	272,965,912	273,936,675	281,183,309	279,758,358	305,214,172
36,060,406	38,259,862	40,727,455	42,352,337	35,704,861	35,700,575
6,330,272	7,162,814	6,725,826	7,176,186	7,221,313	7,180,608
38,895,064	68,150,496	67,310,882	71,839,346	75,286,042	75,903,797
28,584,504	30,896,400	26,775,517	29,542,425	28,214,027	27,403,230
20,369,042	22,539,945	21,124,782	22,067,744	27,835,260	30,447,359
975,720	1,049,985	933,519	986,392	960,392	883,324
63,081,120	44,578,722	40,895,974	44,156,502	45,463,593	44,916,198
1,739,346	1,815,986	2,231,528	2,263,590	1,957,044	1,979,888
10,422,032	11,398,561	11,354,804	12,176,637	13,012,700	13,034,164
78,040,663	102,627,536	99,931,347	88,927,796	44,845,672	57,508,193
8,220,000	8,305,000	8,100,000	12,590,000	13,300,000	15,630,000
12,266,435	12,149,302	16,341,773	15,528,257	15,571,727	16,745,929
	1,176,319	225,979	249,266	541,944	3,650
304,984,604	350,110,928	342,679,386	349,856,478	309,914,575	327,336,915
(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	(22,122,743)
9,569,698	23,578,390	15,248,368	14,402,786	13,258,127	11,521,941
(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)
	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)		
	124,869,150	(1,649,853)	229,853	65,546,639	
\$ (61,625,478)	\$ 47,724,134	\$ (70,392,564)	\$ (68,443,316)	\$ 35,390,422	\$ (22,122,743)
9.03%	8.26%	10.07%	10.78%	10.89%	12.00%