

MONTHLY FINANCIAL REPORT
For Eleven Months Ended August 31, 2012



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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October 26, 2012

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

Gentlemen:

The Monthly Unaudited Financial Report for the eleven months ending August 31, 2012, 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***August 31, 2012*

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 137,782,673	\$ 243,572,233
Investments		136,176,225
Receivables:		
Taxes, net	7,338,267	
Grants	3,492,150	
Fees and fines	4,560,456	
Other	1,362,329	
Prepaid items	35,873	
Deferred issuance costs	3,853,438	3,853,499
Due from component units	24,769,619	
Capital assets, not being depreciated	469,804,086	
Capital assets, net of accumulated depreciation	607,001,033	167,255,878
Total Assets	1,259,999,924	550,857,835
Liabilities		
Accounts payable and accrued expenses	11,478,648	
Retainage payable	250,776	
Accrued interest payable	1,224,897	558,119
Unearned revenues	3,805,035	
Due to primary government		24,769,619
Due to other governments	797,526	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	474,569,438	478,721,675
Total Liabilities	507,432,247	504,049,413
Net Assets		
Invested in capital assets, net of related debt	760,492,558	(311,465,797)
Restricted for:		
Debt Service	11,844,075	
Unrestricted	(19,768,956)	358,274,220
Total Net Assets	\$ 752,567,677	\$ 46,808,423

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eleven Months Ended August 31, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 35,990,631	\$ 7,098,737	\$ 3,474,212	\$
Financial administration	6,778,237	4,170,487		
Administration of justice	67,501,465	5,114,604	6,348,508	
Construction and maintenance	28,416,644	3,978,905	1,606,604	
Health and welfare	23,639,303	5,443,010	7,814,855	
Cooperative services	941,194			
Public safety	42,355,218	548,247	5,127,990	
Park and recreation	2,088,217	176,428	104,002	
Libraries and education	12,813,291	239,412	438,115	
Capital outlay, interim financial activity	3,670,985			
Internal Service Fund, interim activity	(1,865,993)			
Interest on long-term debt	7,421,632			
Total Primary Government	\$ 229,750,824	\$ 26,769,830	\$ 24,914,286	\$ -
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	12,749,178	14,442,894		
Grand Parkway Toll Road Operations	1,662,764			53,323
FB Housing Finance Corp.				
Total Component Units	\$ 14,411,942	\$ 14,442,894	\$	\$ 53,323

General revenues:

Property taxes, penalties, and interest

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	
\$ (25,417,682)	\$
(2,607,750)	
(56,038,353)	
(22,831,135)	
(10,381,438)	
(941,194)	
(36,678,981)	
(1,807,787)	
(12,135,764)	
(3,670,985)	
1,865,993	
(7,421,632)	
<u>(178,066,708)</u>	
	1,693,716
	(1,609,441)
	<u>84,275</u>
200,028,366	
2,274,519	586,062
10,607,187	761,546
<u>212,910,072</u>	<u>1,347,608</u>
34,843,364	1,431,883
717,724,313	45,376,540
<u>\$ 752,567,677</u>	<u>\$ 46,808,423</u>

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS***August 31, 2012*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 26,943,816	\$ 12,579,736	\$ 52,392,433	\$ 37,833,807	\$ 129,749,792
Taxes receivable, net	5,773,350	493,931		1,070,985	7,338,266
Grants receivable	3,280,627			211,524	3,492,151
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,171,645			431,996	1,603,641
Due from other funds	2,546,708			93,448	2,640,156
Due from component units	24,769,619				24,769,619
Prepaid items	26,483			9,308	35,791
Total Assets	\$ 68,831,391	\$ 13,073,667	\$ 52,392,433	\$ 39,651,069	\$ 173,948,560
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 7,729,196	\$	\$	\$	\$ 7,729,196
Retainage payable	26,000		152,701	72,075	250,776
Due to other funds		4,695	432,345	1,166,958	1,603,998
Due to other governments	797,376			150	797,526
Deferred revenue	10,116,093	493,931		1,070,985	11,681,009
Total Liabilities	18,668,665	498,626	585,046	2,310,168	22,062,505
Fund Balances:					
Reserved for:					
Debt service		12,575,041			12,575,041
Prepaid Items	26,483			9,237	35,720
Capital projects			51,807,387	10,581,503	62,388,890
Unreserved, reported in:					
General Fund	50,136,243				50,136,243
Special revenue funds				26,750,161	26,750,161
Total Fund Balances	50,162,726	12,575,041	51,807,387	37,340,901	151,886,055
Total Liabilities and Fund Balances	\$ 68,831,391	\$ 13,073,667	\$ 52,392,433	\$ 39,651,069	\$ 173,948,560

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS***For the Eleven Months Ended August 31, 2012*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 152,565,119	\$ 27,467,547	\$	\$ 19,461,512	\$ 199,494,178
Taxes - Sales				534,189	534,189
Fees and fines	21,054,166			8,148,849	29,203,015
Intergovernmental	13,057,667		25,950	15,277,152	28,360,769
Earnings on investments	1,312,347	113,706	294,689	553,779	2,274,521
Miscellaneous	7,978,150	533,662		2,353,889	10,865,701
Total Revenues	195,967,449	28,114,915	320,639	46,329,370	270,732,373
Expenditures					
Current:					
General administration	34,022,344			767,035	34,789,379
Financial administration	6,597,368			5,245	6,602,613
Administration of justice	50,139,904			16,787,789	66,927,693
Construction and maintenance	2,462,382			22,036,495	24,498,877
Health and welfare	19,239,326			4,418,116	23,657,442
Cooperative services	889,923				889,923
Public safety	38,677,688			975,784	39,653,472
Parks and recreation	1,688,769				1,688,769
Libraries and education	11,750,493			56,575	11,807,068
Capital Outlay	16,371,954		9,210,476	6,424,356	32,006,786
Debt Service:					
Principal		13,300,000			13,300,000
Interest and fiscal charges		7,419,632	541,944		7,961,576
Debt issuance costs		2,000			2,000
Total Expenditures	181,840,151	20,721,632	9,752,420	51,471,395	263,785,598
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	14,127,298	7,393,283	(9,431,781)	(5,142,025)	6,946,775
Other Financing Sources (Uses)					
Transfers in	363,140			12,894,986	13,258,126
Transfers (out)	(8,386,693)		(4,307,471)	(563,962)	(13,258,126)
Bonds issued			58,220,000		58,220,000
Premium on bonds issued			7,326,639		7,326,639
Total Other Financing Sources (Uses)	(8,023,553)		61,239,168	12,331,024	65,546,639
Net change in fund balances	6,103,745	7,393,283	51,807,387	7,188,999	72,493,414
Fund Balances, Beginning	44,058,981	5,181,758		30,151,901	79,392,640
Fund Balances, Ending	\$ 50,162,726	\$ 12,575,041	\$ 51,807,387	\$ 37,340,900	\$ 151,886,054

(1)

FORT BEND COUNTY, TEXAS**STATEMENT OF NET ASSETS****PROPRIETARY FUNDS***August 31, 2012*

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 8,032,890
Prepaid items	83
Total Current Assets	8,032,973
Noncurrent Assets:	
Construction-in-progress	654,792
Total Capital Assets	654,792
Total Assets	8,687,765
Liabilities	
Current Liabilities:	
Benefits payable	7,740,434
Due to other funds	1,036,159
Total Current Liabilities	8,776,593
Total Liabilities	8,776,593
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	(88,828)

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Eleven Months Ended August 31, 2012

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 29,541,455
Total Operating Revenues	<u>29,541,455</u>
Operating Expenses	
Current operations - general administration	1,393,245
Benefits provided	<u>26,423,110</u>
Total Operating Expenses	<u>27,816,355</u>
Operating Income (Loss)	1,725,100
Non-Operating Revenues	
Earnings on investments	<u>126,223</u>
Total Non-Operating Revenues	<u>126,223</u>
Change in Net Assets	1,851,323
Total Net Assets (Deficit), Beginning	<u>(1,940,151)</u>
Total Net Assets (Deficit), Ending	<u><u>\$ (88,828)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Eleven Months Ended August 31, 2012

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 30,881,239
Payment of benefits	(26,423,110)
Payment of general administration expenses	(1,393,328)
Net Cash Provided by Operating Activities	3,064,801
Cash Flows from Investing Activities	
Interest earned on investments	126,223
Net Cash Provided by Investing Activities	126,223
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(574,863)
Net Cash (Used) by Capital and Related Financing Activities	(574,863)
Net Increase in Cash and Cash Equivalents	2,616,161
Cash and Cash Equivalents, Beginning	5,416,728
Cash and Cash Equivalents, End	\$ 8,032,889
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 1,725,100
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	(83)
(Increase) Decrease in other receivables	20,490
(Increase) Decrease in due from other funds	1,319,294
Increase (Decrease) in benefits payable	
Total adjustments	1,339,701
Net Cash Provided by Operating Activities	\$ 3,064,801

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
August 31, 2012

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 9,501,201</u>
Total Assets	<u><u>\$ 9,501,201</u></u>
Liabilities	
Due to other governments	<u>\$ 9,501,201</u>
Total Liabilities	<u><u>\$ 9,501,201</u></u>

FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

August 31, 2012

	FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Totals
Assets					
Cash and cash equivalents	\$ 7,684	\$ 71,118,365	\$ 172,446,184	\$	\$ 243,572,233
Investments		136,176,225			136,176,225
Deferred bond issuance costs		2,237,607	1,615,892		3,853,499
Due from Fort Bend Grand Parkway Toll Road Authority		2,053,145			2,053,145
Capital assets, net		145,922,874	21,333,004		167,255,878
Total Assets	<u>7,684</u>	<u>357,508,216</u>	<u>195,395,080</u>		<u>552,910,980</u>
Liabilities and Net Assets					
Liabilities					
Due to primary government		1,187	24,768,432		24,769,619
Due to Fort Bend County Toll Road Authority			2,053,145		2,053,145
Accrued interest payable		558,119			558,119
Long-term liabilities					-
Due within one year					-
Due in more than one year		304,835,338	173,886,337		478,721,675
Total Liabilities		<u>305,394,644</u>	<u>200,707,914</u>		<u>506,102,558</u>
Net Assets					
Invested in capital assets, net of related debt		(158,912,464)	(152,553,333)		(311,465,797)
Unrestricted	7,684	211,026,036	147,240,500		358,274,220
Total Net Assets	<u>\$ 7,684</u>	<u>\$ 52,113,572</u>	<u>\$ (5,312,833)</u>	<u>\$</u>	<u>\$ 46,808,423</u>

** Unavailable as of issuance of this report.



FORT BEND COUNTY, TEXAS**STATEMENT OF ACTIVITIES****COMPONENT UNITS***For the Eleven Months Ended August 31, 2012*

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	9,109,124	14,442,894	
Interest on long-term debt	3,640,054		
Total Fort Bend Toll Road Authority	12,749,178	14,442,894	
Grand Parkway Toll Road Operations			
Toll road operations	1,769,197		53,323
Interest on long-term debt	(106,433)		
Total Grand Parkway Toll Road Operations	1,662,764		53,323
Fort Bend Housing Finance Corporation			
General administration			
Total Fort Bend Housing Finance Corporation			
Total Component Units	\$ 14,411,942	\$ 14,442,894	\$ 53,323

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	Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Totals
\$	\$	\$	\$	\$
	5,333,770			5,333,770
	(3,640,054)			(3,640,054)
	1,693,716			1,693,716
		(1,715,874)		(1,715,874)
		106,433		106,433
		(1,609,441)		(1,609,441)
\$ -	\$ 1,693,716	\$ (1,609,441)	\$ -	\$ 84,275
70	544,364	41,628		586,062
	761,546			761,546
70	1,305,910	41,628		1,347,608
70	2,999,626	(1,567,813)		1,431,883
7,614	49,113,946	(3,745,020)		45,376,540
\$ 7,684	\$ 52,113,572	\$ (5,312,833)	\$	\$ 46,808,423



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 Eleven Months Ended August 31, 2012

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 152,257,345	\$ 152,257,345	\$ 152,437,554	\$ 180,209	100.1%
Fees and fines	21,108,350	21,108,350	20,278,621	(829,729)	96.1%
Intergovernmental	2,232,100	2,235,100	1,536,037	(699,063)	68.7%
Earnings on investments	1,503,530	1,503,530	1,312,347	(191,183)	87.3%
Miscellaneous	2,646,100	2,665,091	2,279,470	(385,621)	85.5%
Total Revenues	179,747,425	179,769,416	177,844,029	(1,925,387)	98.9%
Expenditures					
Current:					
General administration	39,289,746	37,474,305	31,629,050	5,845,254	84.4%
Financial administration	7,351,300	7,341,373	6,597,368	744,005	89.9%
Administration of justice	53,058,031	53,681,347	49,149,156	4,532,191	91.6%
Construction and maintenance	3,062,682	3,054,494	2,469,217	585,277	80.8%
Health and welfare	20,302,509	20,118,345	13,379,581	6,738,765	66.5%
Cooperative services	980,949	1,004,337	888,797	115,539	88.5%
Public safety	35,383,422	36,220,300	31,640,358	4,579,942	87.4%
Parks and recreation	1,912,816	1,921,114	1,575,324	345,790	82.0%
Libraries and education	12,994,633	13,032,215	11,750,493	1,281,722	90.2%
Capital Outlay	6,921,642	1,818,289	1,637,566	180,723	90.1%
Total Expenditures	181,257,729	175,666,118	150,716,909	24,949,209	85.8%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,510,304)	4,103,298	27,127,120	23,023,822	
Other Financing Sources (Uses)					
Transfers out	(8,298,272)	(8,348,272)	(8,386,693)	38,421	
Total Other Financing Sources (Uses)	(8,298,272)	(8,348,272)	(8,031,154)	393,960	
Net change in fund balances- budgetary basis	(9,808,576)	(4,244,974)	19,095,966	23,417,782	
Net adjustment to reflect operations in accordance with GAAP (a)			(12,992,224)		
Fund Balances, Beginning	44,058,981	44,058,981	44,058,981		
Fund Balances, Ending	\$ 34,250,405	\$ 39,814,007	\$ 50,162,724	\$ 23,417,782	

(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	\$ 177,844,029	\$ 18,130,319	\$ 195,974,348
Expenditures	150,716,909	31,130,143	181,847,052
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,127,120	(12,999,824)	14,127,296
Transfers in	355,539	7,600	363,140
Transfers out	(8,386,693)	-	(8,386,693)
Total Other Financing Sources (Uses)	(8,031,154)	7,600	(8,023,553)
Net Changes in Fund Balances	19,095,966	(12,992,224)	6,103,743
Fund Balances, Beginning			44,058,981
Fund Balances, Ending			<u>\$ 50,162,724</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.

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

Courthouse Security

This fund is used to account for receipts and expenditures related to financing items for the purpose of providing security services for buildings housing a district or county court. This includes Fund 295.

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.

Emergency Food and Shelter Program

This fund is used to account for the receipts and disbursements of the funds provided by the Federal Emergency Management Agency which are used to assist those who need assistance in the payment of their food and utility bills in emergency situations. This includes Fund 380.

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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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.

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.

Mobility 2001-2007 Capital Projects

This fund is used to account for the proceeds of the General Obligation Bonds Series 2001, 2006, and 2007, which are being used to finance the construction and/or expansion of numerous roads in the County. This includes Fund 718.

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.

Mobility 2009 Capital Projects

This fund is used to account for the proceeds of the Unlimited Tax Road Bonds Series 2009, which are being used to finance the construction and/or expansion of numerous roads in the County. These funds are restricted pursuant to bond covenant. This includes Fund 736.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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
August 31, 2012

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 535,244	\$ 930,142	\$ 1,520,369	\$ 6,553,282
Taxes receivable, net				735,661
Grants receivable				197,400
Other receivables			4,787	70,061
Due from other funds				93,260
Prepaid items				
Total Assets	<u>\$ 535,244</u>	<u>\$ 930,142</u>	<u>\$ 1,525,156</u>	<u>\$ 7,649,664</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 72,075
Due to other funds			196,848	
Due to other governments			150	
Deferred revenues				735,661
Total Liabilities	<u></u>	<u></u>	<u>196,998</u>	<u>807,736</u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	535,244	930,142	1,328,158	6,841,928
Total Fund Balances	<u>535,244</u>	<u>930,142</u>	<u>1,328,158</u>	<u>6,841,928</u>
Total Liabilities and Fund Balances	<u>\$ 535,244</u>	<u>\$ 930,142</u>	<u>\$ 1,525,156</u>	<u>\$ 7,649,664</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 5,652,583 335,324 6,013	\$ 480,552	\$ 4,252	\$ 47,839	\$ 1,025,829	\$ 827,034
				28,847	125
<u>\$ 5,993,920</u>	<u>\$ 480,552</u>	<u>\$ 4,252</u>	<u>\$ 47,839</u>	<u>\$ 1,054,676</u>	<u>\$ 827,159</u>
\$ 86,044	\$	\$	\$ 301	\$ 3,796	\$
335,324					
<u>421,368</u>			<u>301</u>	<u>3,796</u>	
5,572,553	480,552	4,252	47,538	1,050,880	827,159
<u>5,572,553</u>	<u>480,552</u>	<u>4,252</u>	<u>47,538</u>	<u>1,050,880</u>	<u>827,159</u>
<u>\$ 5,993,920</u>	<u>\$ 480,552</u>	<u>\$ 4,252</u>	<u>\$ 47,839</u>	<u>\$ 1,054,676</u>	<u>\$ 827,159</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
August 31, 2012

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,100	\$ 129,380	\$ 67,860	\$ 43,276
Taxes receivable, net				
Grants receivable				
Other receivables			410	
Due from other funds				
Prepaid items				
Total Assets	\$ 8,100	\$ 129,380	\$ 68,270	\$ 43,276
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	39	2,589		
Due to other governments				
Deferred revenues				
Total Liabilities	39	2,589		
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,061	126,791	68,270	43,276
Total Fund Balances	8,061	126,791	68,270	43,276
Total Liabilities and Fund Balances	\$ 8,100	\$ 129,380	\$ 68,270	\$ 43,276

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
\$ 59,787	\$ 122,905	\$ 2,706	\$ 17,657	\$ 121,337	\$ 1,967,682
	49				89,974
	71			63	
<u>\$ 59,787</u>	<u>\$ 123,025</u>	<u>\$ 2,706</u>	<u>\$ 17,657</u>	<u>\$ 121,400</u>	<u>\$ 2,057,656</u>
\$ 1,867	\$ 617	\$	\$	\$	\$ 24,811
<u>1,867</u>	<u>617</u>				<u>24,811</u>
57,920	122,408	2,706	17,657	121,400	2,032,845
<u>57,920</u>	<u>122,408</u>	<u>2,706</u>	<u>17,657</u>	<u>121,400</u>	<u>2,032,845</u>
<u>\$ 59,787</u>	<u>\$ 123,025</u>	<u>\$ 2,706</u>	<u>\$ 17,657</u>	<u>\$ 121,400</u>	<u>\$ 2,057,656</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
August 31, 2012

	Special Revenue Funds			
	VIT Interest	Courthouse Security	Elections Contract	Asset Forfeitures
Assets				
Cash and cash equivalents	\$ 451	\$	\$ 783,885	\$ 2,699,570
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Prepaid items				8,155
Total Assets	\$ 451	\$	\$ 783,885	\$ 2,707,725
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			629	38,818
Due to other governments				
Deferred revenues				
Total Liabilities			629	38,818
Fund Balances:				
Reserved:				
Prepaid items				8,155
Capital projects				
Unreserved, reported in:				
Special revenue funds	451		783,256	2,660,752
Total Fund Balances	451		783,256	2,668,907
Total Liabilities and Fund Balances	\$ 451	\$ -	\$ 783,885	\$ 2,707,725

Special Revenue Funds					
County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
\$ 7,852	\$ 15,776	\$	\$ 1,079,658	\$ 93,090	\$ 55,266
194				8,111	
	1,082				
<u>\$ 8,046</u>	<u>\$ 16,858</u>	<u>\$</u>	<u>\$ 1,079,658</u>	<u>\$ 101,201</u>	<u>\$ 55,266</u>
\$	\$	\$	\$ 41,518	\$ 13,985	\$ 91,986
			41,518	13,985	91,986
	1,082				
8,046	15,776		1,038,140	87,216	(36,720)
8,046	16,858		1,038,140	87,216	(36,720)
<u>\$ 8,046</u>	<u>\$ 16,858</u>	<u>\$</u>	<u>\$ 1,079,658</u>	<u>\$ 101,201</u>	<u>\$ 55,266</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
August 31, 2012

	Special Revenue Funds			
	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Assets				
Cash and cash equivalents	\$ 791	\$ 193,097	\$ 68,135	\$ 195,195
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 791</u>	<u>\$ 193,097</u>	<u>\$ 68,135</u>	<u>\$ 195,195</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			4,446	33,846
Due to other governments				
Deferred revenues				
Total Liabilities	<u></u>	<u></u>	<u>4,446</u>	<u>33,846</u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	791	193,097	63,689	161,349
Total Fund Balances	<u>791</u>	<u>193,097</u>	<u>63,689</u>	<u>161,349</u>
Total Liabilities and Fund Balances	<u>\$ 791</u>	<u>\$ 193,097</u>	<u>\$ 68,135</u>	<u>\$ 195,195</u>

Special Revenue Fund		Capital Projects Funds			
Juvenile Probation - State Funds	Adult Probation - State Funds	FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	Mobility 2009 Projects Fund	2007 Facilities Bond Fund
\$ 359,868	\$ 1,573,666	\$ 3,544,370	\$	\$	\$ 5,329,515
	237,674				
<u>\$ 359,868</u>	<u>\$ 1,811,340</u>	<u>\$ 3,544,370</u>	<u>\$</u>	<u>\$ -</u>	<u>\$ 5,329,515</u>
\$ 340,777	\$ 275,853	\$	\$	\$	\$ 7,893
<u>340,777</u>	<u>275,853</u>	<u></u>	<u></u>	<u>-</u>	<u>7,893</u>
19,091	1,535,487	3,544,370			5,321,622
<u>19,091</u>	<u>1,535,487</u>	<u>3,544,370</u>	<u></u>	<u></u>	<u>5,321,622</u>
<u>\$ 359,868</u>	<u>\$ 1,811,340</u>	<u>\$ 3,544,370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,329,515</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
August 31, 2012

page 5 of 5

	Capital Projects Funds	
	Justice Center Project Fund	TOTALS
Assets		
Cash and cash equivalents	\$ 1,715,807	\$ 37,833,808
Taxes receivable, net		1,070,985
Grants receivable		211,524
Other receivables		431,996
Due from other funds		93,448
Prepaid items		9,308
Total Assets	\$ 1,715,807	\$ 39,651,070
Total Liabilities and Fund Balances		
Liabilities:		
Retainage payable	\$	\$ 72,075
Due to other funds	296	1,166,959
Due to other governments		150
Deferred revenues		1,070,985
Total Liabilities	296	2,310,169
Fund Balances:		
Reserved:		
Prepaid items		9,237
Capital projects	1,715,511	10,581,503
Unreserved, reported in:		
Special revenue funds		26,750,161
Total Fund Balances	1,715,511	37,340,901
Total Liabilities and Fund Balances	\$ 1,715,807	\$ 39,651,069



FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Eleven Months Ended August 31, 2012

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 12,107,426
Taxes, sales	534,189			
Fees and fines				4,242,636
Intergovernmental		923,875	114,157	1,349,096
Earnings on investments	1,055	6,267	59,324	143,301
Miscellaneous			24,715	788,274
Total Revenues	535,244	930,142	198,196	18,630,733
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			8,793,351	
Construction and maintenance				14,641,083
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			195,400	2,727,436
Total Expenditures			8,988,751	17,368,519
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	535,244	930,142	(8,790,555)	1,262,214
Other Financing Sources (Uses)				
Transfers in			8,222,643	
Transfers (out)				
Total Other Financing Sources (Uses)			8,222,643	
Net change in fund balances	535,244	930,142	(567,912)	1,262,214
Fund Balances, Beginning			1,896,070	5,579,714
Fund Balances, Ending	\$ 535,244	\$ 930,142	\$ 1,328,158	\$ 6,841,928

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>
\$ 7,354,086	\$	\$	\$	\$	\$
				293,105	
61,233	66,279				56,418
90,181	4,362	39	297	9,028	7,151
45,634			48,640	496	82,448
<u>7,551,134</u>	<u>70,641</u>	<u>39</u>	<u>48,937</u>	<u>302,629</u>	<u>146,017</u>
				199,174	
6,039,283					
			26,292		
					86,104
<u>744,299</u>					<u>27,807</u>
<u>6,783,582</u>			<u>26,292</u>	<u>199,174</u>	<u>113,911</u>
767,552	70,641	39	22,645	103,455	32,106
767,552	70,641	39	22,645	103,455	32,106
4,805,001	409,911	4,213	24,893	947,425	795,053
<u>\$ 5,572,553</u>	<u>\$ 480,552</u>	<u>\$ 4,252</u>	<u>\$ 47,538</u>	<u>\$ 1,050,880</u>	<u>\$ 827,159</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Eleven Months Ended August 31, 2012

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			4,161	
Intergovernmental				
Earnings on investments		1,285	601	383
Miscellaneous		46,832		3,410
Total Revenues		48,117	4,762	3,793
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	656			
Public safety				
Libraries and education		55,978		
Capital Outlay				
Total Expenditures	656	55,978		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(656)	(7,861)	4,762	3,793
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(656)	(7,861)	4,762	3,793
Fund Balances, Beginning	8,717	134,652	63,508	39,483
Fund Balances, Ending	\$ 8,061	\$ 126,791	\$ 68,270	\$ 43,276

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
\$	\$	\$	\$	\$	\$
	20,876				805,838
	10,794			62,500	
		28	156	1,300	
27,967			696		
27,967	31,670	28	852	63,800	805,838
					465,142
5,476	24,266			45,117	33,715
		597			
5,476	24,266	597		45,117	26,800
22,491	7,404	(569)	852	18,683	280,181
22,491	7,404	(569)	852	18,683	280,181
35,429	115,004	3,275	16,805	102,717	1,752,664
\$ 57,920	\$ 122,408	\$ 2,706	\$ 17,657	\$ 121,400	\$ 2,032,845

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Eleven Months Ended August 31, 2012

	Special Revenue Funds			
	VIT Interest	Courthouse Security	Elections Contract	Asset Forfeitures
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				
Intergovernmental				637,267
Earnings on investments	10,797		8,056	28,190
Miscellaneous			179,019	1,071,493
Total Revenues	<u>10,797</u>	<u></u>	<u>187,075</u>	<u>1,736,950</u>
Expenditures				
Current:				
General administration			301,893	
Financial administration	5,245			
Administration of justice				309,792
Construction and maintenance				
Health and welfare				
Public safety				690,655
Libraries and education				
Capital Outlay	<u>30,209</u>	<u></u>	<u></u>	<u>1,153,760</u>
Total Expenditures	<u>35,454</u>	<u></u>	<u>301,893</u>	<u>2,154,207</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(24,657)		(114,818)	(417,257)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)		(355,539)		
Total Other Financing Sources (Uses)	<u></u>	<u>(355,539)</u>	<u></u>	<u></u>
Net change in fund balances	(24,657)	(355,539)	(114,818)	(417,257)
Fund Balances, Beginning	<u>25,108</u>	<u>355,539</u>	<u>898,074</u>	<u>3,086,164</u>
Fund Balances, Ending	<u>\$ 451</u>	<u>\$</u>	<u>\$ 783,256</u>	<u>\$ 2,668,907</u>

Special Revenue Funds					
County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
\$	\$	\$	\$	\$	\$
1,575		197,735	1,068,365	17,441	3,938,706
	363			1,193	
					15,000
<u>1,575</u>	<u>363</u>	<u>197,735</u>	<u>1,068,365</u>	<u>18,634</u>	<u>3,953,706</u>
	6,723		30,225		
		197,735		103,007	4,090,426
	34,007				
	<u>40,730</u>	<u>197,735</u>	<u>30,225</u>	<u>103,007</u>	<u>4,090,426</u>
1,575	(40,367)		1,038,140	(84,373)	(136,720)
				64,050	100,000
				<u>64,050</u>	<u>100,000</u>
1,575	(40,367)		1,038,140	(20,323)	(36,720)
6,471	57,225			107,539	
<u>\$ 8,046</u>	<u>\$ 16,858</u>	<u>\$</u>	<u>\$ 1,038,140</u>	<u>\$ 87,216</u>	<u>\$ (36,720)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Eleven Months Ended August 31, 2012

	Special Revenue Funds		
	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Revenues			
Taxes, property	\$	\$	\$
Taxes, sales			
Fees and fines			
Intergovernmental		196,373	239,811
Earnings on investments	15	1,722	1,143
Miscellaneous	776		
Total Revenues	791	198,095	240,954
Expenditures			
Current:			
General administration			
Financial administration			
Administration of justice		4,998	
Construction and maintenance			
Health and welfare			
Public safety			165,018
Libraries and education			
Capital Outlay			12,247
Total Expenditures		4,998	177,265
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	791	193,097	63,689
Other Financing Sources (Uses)			
Transfers in			
Transfers (out)			
Total Other Financing Sources (Uses)			
Net change in fund balances	791	193,097	63,689
Fund Balances, Beginning			
Fund Balances, Ending	\$ 791	\$ 193,097	\$ 63,689

Special Revenue Fund		Capital Projects Funds			
Juvenile Probation - State Funds	Adult Probation - State Funds	FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	Mobility 2009 Projects Fund	2007 Facilities Bond Fund
\$	\$	\$	\$	\$	\$
	2,780,658				
2,352,254	3,494,968			104,234	
	27,320	51,084	6,478	6,906	56,621
	18,489				
<u>2,352,254</u>	<u>6,321,435</u>	<u>51,084</u>	<u>6,478</u>	<u>111,140</u>	<u>56,621</u>
2,333,163	4,778,348	44,246			1,237,769
		350,925	89,942		1,330,291
<u>2,333,163</u>	<u>4,778,348</u>	<u>395,171</u>	<u>89,942</u>		<u>2,568,060</u>
19,091	1,543,087	(344,087)	(83,464)	111,140	(2,511,439)
	200,823			4,307,471	
	(208,423)				
	<u>(7,600)</u>			<u>4,307,471</u>	
19,091	1,535,487	(344,087)	(83,464)	4,418,611	(2,511,439)
		3,888,457	83,464	(4,418,611)	7,833,061
<u>\$ 19,091</u>	<u>\$ 1,535,487</u>	<u>\$ 3,544,370</u>	<u>\$</u>	<u>\$</u>	<u>\$ 5,321,622</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Eleven Months Ended August 31, 2012

page 5 of 5

	<u>Capital</u> <u>Projects Funds</u>	
	<u>Justice Center</u> <u>Project Fund</u>	<u>TOTALS</u>
Revenues		
Taxes, property	\$	\$ 19,461,512
Taxes, sales		534,189
Fees and fines		8,148,849
Intergovernmental		15,277,152
Earnings on investments	29,133	553,779
Miscellaneous		2,353,889
Total Revenues	29,133	46,329,370
Expenditures		
Current:		
General administration		767,035
Financial administration		5,245
Administration of justice		16,787,789
Construction and maintenance	74,114	22,036,495
Health and welfare		4,418,116
Public safety		975,784
Libraries and education		56,575
Capital Outlay	(265,616)	6,424,356
Total Expenditures	(191,502)	51,471,395
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	220,635	(5,142,025)
Other Financing Sources (Uses)		
Transfers in		12,894,986
Transfers (out)		(563,962)
Total Other Financing Sources (Uses)		12,331,025
Net change in fund balances	220,635	7,189,000
Fund Balances, Beginning	1,494,876	30,151,901
Fund Balances, Ending	\$ 1,715,511	\$ 37,340,901



FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Eleven Months Ended August 31, 2012

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 12,113,848	\$ 12,113,848	\$ 12,107,426	\$ (6,422)	99.9%
Fees and fines	5,225,000	5,225,000	5,450,418	225,418	104.3%
Intergovernmental	105,000	105,000	141,314	36,314	134.6%
Earnings on investments	175,000	175,000	143,301	(31,699)	81.9%
Miscellaneous	450,000	586,538	740,892	154,354	126.3%
Total Revenues	18,068,848	18,205,386	18,583,351	377,965	102.1%
Expenditures					
Current:					
Construction and maintenance	18,910,082	19,039,520	14,641,083	4,398,437	76.9%
Capital Outlay	1,299,760	1,306,860	1,305,142	1,718	99.9%
Total Expenditures	20,209,842	20,346,380	15,946,225	4,400,155	78.4%
Net change in fund balances- budgetary basis	(2,140,994)	(2,140,994)	2,637,126	4,778,121	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,374,912)		
Fund balances, Beginning	5,579,714	5,579,714	5,579,714		
Fund balances, Ending	\$ 3,438,720	\$ 3,438,720	\$ 6,841,928	\$ 4,778,121	

(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	\$ 18,583,351	\$ 47,382	\$ 18,630,733
Expenditures	15,946,225	1,422,294	17,368,519
Net Changes in Fund Balances	2,637,126	(1,374,912)	1,262,214
Fund balances, Beginning			5,579,714
Fund balances, Ending			\$ 6,841,928

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Eleven Months Ended August 31, 2012

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 7,419,983	\$ 7,419,983	\$ 7,354,086	\$ (65,897)	99.1%
Earnings on investments	100,000	100,000	90,181	(9,819)	90.2%
Miscellaneous	90,000	90,000	45,634	(44,366)	50.7%
Total Revenues	7,609,983	7,609,983	7,489,901	(120,082)	98.4%
Expenditures					
Current:					
Construction and maintenance	7,092,284	7,011,759	6,039,283	972,477	86.1%
Capital Outlay	638,400	718,925	529,512	189,413	73.7%
Total Expenditures	7,730,684	7,730,684	6,568,794	1,161,890	85.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,701)	(120,701)	921,106	1,041,808	
Other Financing Sources (Uses)					
Transfers out	(563,000)	-			
Total Other Financing Sources (Uses)	(563,000)				
Net change in fund balances- budgetary basis	(683,701)	(120,701)	921,106	1,041,808	
Net adjustment to reflect operations in accordance with GAAP (a)			(153,554)		
Fund balances, Beginning	4,805,001	4,805,001	4,805,001		
Fund balances, Ending	\$ 4,121,300	\$ 4,684,300	\$ 5,572,553	\$ 1,041,808	

(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	\$ 7,489,901	\$ 61,233	\$ 7,551,134
Expenditures	6,568,794	214,787	6,783,581
Net Changes in Fund Balances	921,106	(153,554)	767,552
Fund balances, Beginning			4,805,001
Fund balances, Ending			\$ 5,572,553

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Eleven Months Ended August 31, 2012

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 27,368,891	\$ 27,368,891	\$ 27,467,547	\$ 98,656	100.4%
Fees and fines	100,000	100,000	533,662	433,662	533.7%
Earnings on investments	145,000	145,000	113,706	(31,294)	78.4%
Total Revenues	<u>27,613,891</u>	<u>27,613,891</u>	<u>28,114,915</u>	<u>501,024</u>	<u>101.8%</u>
Expenditures					
Current:					
Principal	13,280,000	13,280,000	13,300,000	(20,000)	100.2%
Interest and fiscal charges	14,858,461	14,858,461	7,421,632	7,436,829	49.9%
Debt issuance costs			-		
Total Expenditures	<u>28,138,461</u>	<u>28,138,461</u>	<u>20,721,632</u>	<u>7,416,829</u>	<u>73.6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(524,570)</u>	<u>(524,570)</u>	<u>7,393,282</u>	<u>7,917,852</u>	
Other Financing Sources (Uses)					
Issuance of Bonds			-		
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	<u>(524,570)</u>	<u>(524,570)</u>	<u>7,393,282</u>	<u>7,917,852</u>	
Fund balances, Beginning	<u>4,849,712</u>	<u>4,849,712</u>	<u>5,181,758</u>		
Fund balances, Ending	<u>\$ 4,325,142</u>	<u>\$ 4,325,142</u>	<u>\$ 12,575,040</u>	<u>\$ 7,917,852</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
August 31, 2012

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 6,812,290	\$ 1,220,600	\$ 8,032,890
Prepaid items	83		83
Total Current Assets	<u>6,812,373</u>	<u>1,220,600</u>	<u>8,032,973</u>
Noncurrent Assets:			
Construction-in-progress	654,792		654,792
Total Capital Assets	<u>654,792</u>		<u>654,792</u>
Total Assets	<u>7,467,165</u>	<u>1,220,600</u>	<u>8,687,765</u>
Liabilities			
Benefits payable	4,291,916	3,448,518	7,740,434
Retainage payable			
Due to other funds	1,007,067	29,092	1,036,159
Total Liabilities	<u>5,298,983</u>	<u>3,477,610</u>	<u>8,776,593</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>2,168,182</u>	<u>(2,257,010)</u>	<u>(88,828)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Eleven Months Ended August 31, 2012

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 28,044,562	\$ 1,496,893	\$ 29,541,455
Total Operating Revenues	<u>28,044,562</u>	<u>1,496,893</u>	<u>29,541,455</u>
Operating Expenses			
Current operations - general administration	1,393,245		1,393,245
Benefits provided	<u>25,176,407</u>	<u>1,246,703</u>	<u>26,423,110</u>
Total Operating Expenses	<u>26,569,652</u>	<u>1,246,703</u>	<u>27,816,355</u>
Operating (Loss)	1,474,910	250,190	1,725,100
Non-Operating Revenues			
Earnings on investments	<u>126,223</u>	<u></u>	<u>126,223</u>
Total Non-Operating Revenues	<u>126,223</u>	<u></u>	<u>126,223</u>
Change in Net Assets	1,601,133	250,190	1,851,323
Total Net Assets (Deficit), Beginning	<u>567,049</u>	<u>(2,507,200)</u>	<u>(1,940,151)</u>
Total Net Assets (Deficit), Ending	<u>\$ 2,168,182</u>	<u>\$ (2,257,010)</u>	<u>\$ (88,828)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Eleven Months Ended August 31, 2012

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 29,324,939	\$ 1,556,300	\$ 30,881,239
Payment of benefits	(25,176,407)	(1,246,703)	(26,423,110)
Payment of general administration expenses	(1,393,328)		(1,393,328)
Net Cash Provided (Used) by Operating Activities	2,755,204	309,597	3,064,801
Cash Flows from Investing Activities:			
Interest earned on investments	126,223		126,223
Net Cash Flows Provided by Investing Activities	126,223		126,223
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(574,863)		(574,863)
Net Cash (Used) by Capital and Related Financing Activities	(574,863)		(574,863)
Net Increase (Decrease) in Cash and Cash Equivalents	2,306,564	309,597	2,616,161
Cash and Cash Equivalents, Beginning	4,505,726	911,002	5,416,728
Cash and Cash Equivalents, Ending	\$ 6,812,290	\$ 1,220,599	\$ 8,032,889
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 1,474,910	\$ 250,190	\$ 1,725,100
Change in assets and liabilities:			
(Increase) Decrease in prepaid items	(83)		(83)
(Increase) Decrease in accounts receivable	19,000	1,490	20,490
(Increase) Decrease in due from other funds	1,261,377	57,917	1,319,294
Increase (Decrease) in Benefits payable			
Total adjustments	1,280,294	59,407	1,339,701
Net Cash Provided by Operating Activities	\$ 2,755,204	\$ 309,597	\$ 3,064,801



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 NINE FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2003	2004	2005	2006
Governmental activities				
Invested in capital assets, net of related debt	\$ 295,858,324	\$ 340,361,097	\$ 370,338,466	\$ 432,997,770
Restricted	824,924	1,005,711	1,975,443	3,082,489
Unrestricted	53,326,394	41,675,720	41,861,958	65,582,780
Total governmental activities net assets	<u>\$ 350,009,642</u>	<u>\$ 383,042,528</u>	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>
Primary Government: Total primary government net assets	<u>\$ 350,009,642</u>	<u>\$ 383,042,528</u>	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>

Note: Accrual-basis financial information for Fort Bend County as a whole is only available back to 2003, the year the County implemented GASB 34.

Fiscal Year					Eleven Months Ended 8/31/2012
2007	2008	2009	2010	2011	
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 752,717,326	\$ 760,492,558
2,712,985	4,034,606	5,363,740	4,168,945	4,477,906	11,844,075
67,881,987	42,289,889	23,075,239	(2,719,935)	(53,786,889)	(19,768,956)
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 703,408,343</u>	<u>\$ 752,567,677</u>
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 703,408,343</u>	<u>\$ 752,567,677</u>

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

	Fiscal Year			
	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General administration	\$ 30,985,677	\$ 36,904,539	\$ 42,976,074	\$ 23,638,550
Financial administration	4,443,323	4,131,888	4,176,563	5,127,456
Administration of justice	25,915,729	25,912,081	26,601,486	31,024,483
Construction and maintenance	27,414,081	31,832,216	31,424,221	32,721,293
Health and welfare	14,612,327	16,754,319	15,261,857	16,903,729
Cooperative services	939,145	852,041	837,121	941,743
Public safety	33,362,301	34,474,028	36,863,732	44,544,768
Park and recreation	1,692,779	1,792,004	1,712,461	623,401
Libraries and education	8,214,638	8,623,790	9,059,591	10,484,078
Interest on long-term debt	4,290,170	3,554,275	3,349,584	4,165,438
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	\$ 151,870,170	\$ 164,831,181	\$ 172,262,690	\$ 170,174,939
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 9,717,379	\$ 11,639,044	\$ 12,161,924	\$ 7,181,125
Financial administration	3,372,000	6,335,931	7,911,436	613,495
Administration of justice	4,611,550	5,349,116	5,593,224	5,761,276
Construction and maintenance	4,778,340	2,280,427	3,175,198	4,562,531
Health and welfare	2,426,239	3,455,407	4,736,269	4,961,502
Public safety	2,735,090	2,080,970	2,487,425	3,704,319
Park and recreation	181,043	169,455	186,611	201,626
Libraries and education	234,664	254,980	307,838	235,693
Interest on long-term debt	129,459			
Operating grants and contributions:				
General administration	901,495	806,411	2,048,499	1,630,190
Financial administration	800			
Administration of justice	4,165,788	10,005,555	5,285,427	4,089,072
Construction and maintenance	635,831	77,245	135,247	
Health and welfare	2,171,366	1,093,277	3,276,058	816,749
Cooperative services	3,000			
Public safety	1,211,079	1,358,976	3,345,684	1,778,870
Park and recreation			176,577	113,718
Libraries and education	66,340	54,034	74,410	187,127
Capital grants and contributions:				
Administration of justice				
Construction and maintenance	35,039,719	37,964,056	21,348,940	73,252,137
Health and welfare				
Libraries and education				
Total governmental activities program revenues	\$ 72,381,182	\$ 82,924,884	\$ 72,250,767	\$ 109,089,430

Note: Accrual-basis financial information for Fort Bend County as a whole is only available back to 2003, the year the County implemented GASB 34.

Fiscal Year					Eleven Months
2007	2008	2009	2010	2011	Ended 8/31/2012
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 45,988,801	\$ 35,990,631
5,655,962	7,581,878	8,841,189	8,059,389	8,648,273	6,778,237
33,416,844	65,681,467	75,836,037	78,194,354	86,061,375	67,501,465
25,197,262	47,535,293	47,188,776	45,850,196	37,710,914	28,416,644
19,465,407	21,592,759	25,623,533	23,789,044	25,213,466	23,639,303
826,741	1,143,390	1,188,580	1,131,763	1,169,614	941,194
49,422,796	50,016,288	61,126,911	55,214,005	54,854,242	42,355,218
1,699,999	2,128,502	1,879,525	2,576,095	2,603,171	2,088,217
10,474,327	12,325,097	12,956,363	13,468,700	14,810,488	12,813,291
9,190,051	10,621,067	12,338,352	15,494,994	14,887,908	3,670,985
					(1,865,993)
					7,421,632
<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,013,882</u>	<u>\$ 291,948,252</u>	<u>\$ 229,750,824</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 7,157,132	\$ 7,098,737
1,760,789	1,976,033	2,451,191		3,988,371	4,170,487
11,948,143	6,692,111	6,828,228	7,032,374	7,222,932	5,114,604
7,690,682	8,305,998	8,442,746	6,737,542	6,679,429	3,978,905
5,240,602	4,036,821	5,057,246	5,361,106	5,930,364	5,443,010
3,493,999	3,946,125	4,887,245	5,060,714	5,511,123	548,247
86,733	189,273	187,724	136,864	141,893	176,428
240,363	262,957	256,730	240,719	246,699	239,412
1,633,383	6,386,016	6,257,935	5,292,339	11,285,351	3,474,212
4,944,665	5,995,866	7,242,476	6,805,719	7,719,264	6,348,508
368,058	1,137,555	1,509,761	356,447	1,361,767	1,606,604
5,042,570	4,663,836	4,982,855	4,931,149	6,479,035	7,814,855
10,648	1,936		13,136		
4,895,654	5,754,025	13,784,334	4,464,349	8,549,842	5,127,990
112,464	102,738	61,023	1,255,743	157,468	104,002
88,948	141,938	97,403	194,400	174,204	438,115
			2,934	1,496,654	
101,241,210	33,540,586	62,012,765	30,355,407		
		45,000			
		1,917,000			
<u>\$ 150,429,215</u>	<u>\$ 90,096,477</u>	<u>\$ 133,013,440</u>	<u>\$ 88,828,287</u>	<u>\$ 74,101,528</u>	<u>\$ 51,684,116</u>

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

	Fiscal Year			
	2003	2004	2005	2006
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (79,488,988)</u>	<u>\$ (81,906,297)</u>	<u>\$(100,011,923)</u>	<u>\$ (61,085,509)</u>
Total primary government net (expense)/revenue	<u><u>\$ (79,488,988)</u></u>	<u><u>\$ (81,906,297)</u></u>	<u><u>\$(100,011,923)</u></u>	<u><u>\$ (61,085,509)</u></u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 105,235,742	\$ 112,279,163	\$ 127,696,573	\$ 137,839,711
Earnings on investments	2,593,227	2,024,399	3,109,378	5,999,017
Grants and contributions not restricted to specific programs				4,515,643
Miscellaneous	<u>283,570</u>	<u>635,621</u>	<u>329,311</u>	<u>228,309</u>
Total governmental activities	<u>108,112,539</u>	<u>114,939,183</u>	<u>131,135,262</u>	<u>148,582,680</u>
Total primary government	<u><u>\$ 108,112,539</u></u>	<u><u>\$ 114,939,183</u></u>	<u><u>\$ 131,135,262</u></u>	<u><u>\$ 148,582,680</u></u>
Change in Net Assets				
Governmental Activities	<u>\$ 28,623,551</u>	<u>\$ 33,032,886</u>	<u>\$ 31,123,339</u>	<u>\$ 87,497,171</u>
Total primary government	<u><u>\$ 28,623,551</u></u>	<u><u>\$ 33,032,886</u></u>	<u><u>\$ 31,123,339</u></u>	<u><u>\$ 87,497,171</u></u>

Note: Accrual-basis financial information for Fort Bend County as a whole is only available back to 2003, the year the County implemented GASB 34.

Fiscal Year					Eleven Months Ended 8/31/2012
2007	2008	2009	2010	2011	
<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,185,595)</u>	<u>\$ (217,846,724)</u>	<u>\$ (178,066,708)</u>
<u><u>\$ (41,443,758)</u></u>	<u><u>\$ (161,765,106)</u></u>	<u><u>\$ (154,841,871)</u></u>	<u><u>\$ (199,185,595)</u></u>	<u><u>\$ (217,846,724)</u></u>	<u><u>\$ (178,066,708)</u></u>
\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 200,028,366
12,009,284	8,082,178	3,664,184	3,870,155	2,925,202	2,274,519
<u>875,137</u>	<u>3,486,452</u>	<u>3,901,588</u>	<u>4,237,069</u>	<u>5,673,841</u>	<u>10,607,187</u>
<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>205,419,382</u>	<u>212,910,072</u>
<u>\$ 164,288,923</u>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>	<u>\$ 205,419,382</u>	<u>\$ 212,910,072</u>
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,809,805</u>	<u>\$ (12,427,342)</u>	<u>\$ 34,843,364</u>
<u><u>\$ 122,845,165</u></u>	<u><u>\$ 21,636,204</u></u>	<u><u>\$ 44,191,304</u></u>	<u><u>\$ 7,809,805</u></u>	<u><u>\$ (12,427,342)</u></u>	<u><u>\$ 34,843,364</u></u>

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

	Fiscal Year			
	2003	2004	2005	2006
General Fund				
Reserved:				
Prepaid Items	\$	\$	\$ 248,968	\$ 97,835
Unreserved	38,190,054	29,594,905	29,138,820	36,741,861
Total General Fund	<u>\$ 38,190,054</u>	<u>\$29,594,905</u>	<u>\$29,387,788</u>	<u>\$36,839,696</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 1,124,677	\$ 1,288,885	\$ 2,242,467	\$ 2,680,553
Prepaid items			11,528	
Capital projects	16,747,773	15,953,056	9,310,616	15,765,015
Unreserved, reported in:				
Special revenue funds	13,199,653	12,393,307	8,700,780	12,289,125
Capital project funds	19,099,442	4,038,083	4,949,578	10,218,573
Total All Other Governmental Funds	<u>\$ 50,171,545</u>	<u>\$33,673,331</u>	<u>\$25,214,969</u>	<u>\$40,953,266</u>

Note: Accrual-basis financial information for Fort Bend County as a whole is only available back to 2003, the year the County implemented GASB 34.

Fiscal Year					Eleven Months Ended 8/31/2012
2007	2008	2009	2010	2011	
\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$ 26,483
35,375,155	38,547,536	34,463,474	43,269,189	43,922,974	50,136,243
<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 50,162,726</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 12,575,041
	7,879	11,224	4,305	69,379	9,308
171,246,482	106,937,644	154,475,649	76,694,711		62,388,890
16,787,185	15,585,100	23,120,456	22,906,854	30,082,521	26,750,161
4,381,036	4,857,926				
<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 101,723,400</u>

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

	Fiscal Year			
	2002	2003	2004	2005
Revenues				
Taxes, property	\$ 99,578,488	\$ 105,288,111	\$ 112,345,331	\$ 124,128,673
Taxes, sales				
Fees and fines	11,747,190	16,734,820	18,874,999	20,732,680
Intergovernmental	11,024,068	12,751,135	15,355,629	18,740,497
Earnings on investments	2,815,189	2,533,594	1,961,631	2,700,358
Miscellaneous	4,110,450	4,900,307	7,207,238	5,099,717
Total Revenues	129,275,385	142,207,967	155,744,828	171,401,925
Expenditures				
Current:				
General administration	16,260,804	21,787,458	20,027,561	23,528,699
Financial administration	3,213,423	4,411,882	4,613,843	4,793,678
Administration of justice	18,291,723	25,613,661	27,778,206	29,106,358
Construction and maintenance	16,872,924	22,886,611	27,244,875	26,458,999
Health and welfare	10,178,844	14,994,700	17,760,912	16,411,989
Cooperative services	591,257	865,468	873,473	884,948
Public safety	25,079,460	32,329,232	36,074,647	41,102,638
Parks and recreation	1,230,488	1,547,020	1,716,716	1,619,136
Libraries and education	5,912,073	7,733,697	8,793,401	9,127,100
Capital Outlay	7,989,999	16,415,905	24,378,682	13,793,033
Debt Service:				
Principal	5,705,531	5,460,000	5,730,000	5,805,000
Interest and fiscal charges	4,684,404	4,457,074	3,557,558	3,352,437
Debt Issuance costs				
Total Expenditures	116,010,930	158,502,708	178,549,874	175,984,015
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	13,264,455	(16,294,741)	(22,805,046)	(4,582,090)
Other Financing Sources (Uses)				
Transfers in	7,374,567	6,221,498	8,465,487	7,422,408
Transfers (out)	(7,124,567)	(7,601,326)	(10,753,805)	(11,978,097)
Issuance of debt				
Premium on bonds issued				
Sale of capital assets				472,300
Proceeds from capital lease				
Total Other Financing Sources (Uses)	250,000	(1,379,828)	(2,288,318)	(4,083,389)
Net Change in Fund Balances	\$ 13,514,455	\$ (17,674,569)	\$ (25,093,364)	\$ (8,665,479)
Debt service as a percentage of noncapital expenditures	9.62%	6.98%	6.02%	5.65%

Fiscal Year						Eleven Months Ended 8/31/2012
2006	2007	2008	2009	2010	2011	
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 199,494,178
						534,189
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	37,371,124	29,203,015
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	36,898,604	28,360,769
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	2,798,039	2,274,521
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	6,635,261	10,865,701
187,522,932	216,346,901	243,359,126	272,965,912	273,936,675	281,109,926	270,732,373
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	42,538,899	34,789,379
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	7,176,186	6,602,613
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	71,692,984	66,927,693
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	29,542,425	24,498,877
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	22,067,744	23,657,442
890,696	934,276	975,720	1,049,985	933,519	986,392	889,923
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	44,156,502	39,653,472
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	2,263,590	1,688,769
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	12,176,637	11,807,068
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	88,887,596	32,006,786
5,995,000	7,125,000	8,220,000	11,170,000	32,700,000	12,590,000	13,300,000
4,105,682	6,610,629	12,266,435	13,325,621	16,567,752	15,777,523	7,961,576
						2,000
195,662,197	219,544,669	304,984,604	352,975,928	367,279,386	349,856,478	263,785,598
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	(68,746,552)	6,946,775
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,402,786	13,258,126
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,126)
30,245,000	157,552,984		127,734,150	22,950,147	229,853	58,220,000
						7,326,639
30,245,000	157,552,984		127,734,150	22,950,147	229,853	65,546,639
\$ 22,105,735	\$ 154,355,216	\$ (61,625,478)	\$ 47,724,134	\$ (70,392,564)	\$ (68,516,699)	\$ 72,493,414
5.78%	7.25%	9.03%	9.78%	18.43%	10.87%	9.17%