

MONTHLY FINANCIAL REPORT
For Three Months Ended December 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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March 8, 2013

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

Gentlemen:

The Monthly Unaudited Financial Report for the three months ending December 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***December 31, 2012*

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 122,241,218	\$ 198,963,551
Investments		136,576,001
Receivables:		
Taxes, net	138,496,965	
Grants	2,783,446	
Fees and fines	4,323,250	
Other	1,613,303	
Prepaid items	768,921	
Deferred issuance costs	3,632,553	3,803,121
Due from component units	119,115	
Capital assets, not being depreciated	436,259,399	
Capital assets, net of accumulated depreciation	659,443,245	194,669,796
Total Assets	1,369,681,415	534,012,469
Liabilities		
Accounts payable and accrued expenses	6,480,771	
Retainage payable	970,610	1,734,762
Accrued interest payable	1,422,068	2,674,262
Unearned revenues	132,108,693	
Due to primary government		119,115
Due to other governments	587,840	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	501,853,952	478,311,041
Total Liabilities	658,729,861	482,839,180
Net Assets		
Invested in capital assets, net of related debt	769,201,768	(283,641,245)
Restricted for:		
Debt Service	28,030,625	
Unrestricted	(86,280,839)	334,814,534
Total Net Assets	\$ 710,951,554	\$ 51,173,289

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Three Months Ended December 31, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 9,684,459	\$ 1,871,692	\$ 3,705,855	\$
Financial administration	1,670,709	222,462		
Administration of justice	15,422,247	1,571,945	4,157,498	
Construction and maintenance	10,926,540	460,062	4,573,801	
Health and welfare	4,455,700	1,424,382	1,172,897	
Cooperative services	157,910			
Public safety	11,249,340	191,827	466,231	
Park and recreation	498,952	47,167		
Libraries and education	3,217,948	55,140	11,019	
Capital outlay, interim financial activity	(1,195,250)			
Internal Service Fund, interim activity	331,273			
Interest on long-term debt	1,000			
Total Primary Government	\$ 56,420,828	\$ 5,844,677	\$ 14,087,301	\$ -
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	1,517,535	3,619,998		
FB Grand Parkway Toll Road Operations	(14,136)			
FB Housing Finance Corp.				
FBC Industrial Development Corporation	12,087	146,200		
Total Component Units	\$ 1,515,486	\$ 3,766,198	\$	\$

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	
\$ (4,106,912)	\$
(1,448,247)	
(9,692,804)	
(5,892,677)	
(1,858,421)	
(157,910)	
(10,591,282)	
(451,785)	
(3,151,789)	
1,195,250	
(331,273)	
(1,000)	
<u>(36,488,850)</u>	
	2,102,463
	14,136
	134,113
	<u>2,250,712</u>
37,415,470	
22,722	
120,035	123,293
2,618,743	
<u>40,176,970</u>	<u>123,293</u>
3,688,120	2,374,005
707,263,434	48,799,284
<u>\$ 710,951,554</u>	<u>\$ 51,173,289</u>

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 31,547,976	\$ 10,348,395	\$ 43,590,705	\$ 33,164,481	\$ 118,651,557
Taxes receivable, net	104,985,439	20,198,591		13,312,935	138,496,965
Grants receivable	2,605,112			178,334	2,783,446
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,442,925			174,485	1,617,410
Due from other funds				777,616	777,616
Due from component units	117,415			1,700	119,115
Prepaid items	768,921				768,921
Total Assets	\$ 145,786,931	\$ 30,546,986	\$ 43,590,705	\$ 47,609,552	\$ 267,534,174
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,394,592	\$	\$	\$	\$ 1,394,592
Retainage payable	26,641		831,317	112,651	970,609
Due to other funds	1,559,939	1,094,293		934,399	3,588,631
Due to other governments	587,840				587,840
Deferred revenue	109,326,733	20,198,591		13,312,936	142,838,260
Total Liabilities	112,895,745	21,292,884	831,317	14,359,986	149,379,932
Fund Balances:					
Reserved for:					
Debt service		9,254,102			9,254,102
Prepaid Items	768,921				768,921
Capital projects			42,759,388	8,709,637	51,469,025
Unreserved, reported in:					
General Fund	32,122,265				32,122,265
Special revenue funds				24,539,929	24,539,929
Total Fund Balances	32,891,186	9,254,102	42,759,388	33,249,566	118,154,242
Total Liabilities and Fund Balances	\$ 145,786,931	\$ 30,546,986	\$ 43,590,705	\$ 47,609,552	\$ 267,534,174

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 28,301,202	\$ 5,618,018	\$	\$ 3,496,249	\$ 37,415,469
Taxes - Sales				22,722	22,722
Fees and fines	4,723,812			1,780,509	6,504,321
Intergovernmental	5,127,418		4,509,959	5,593,399	15,230,776
Earnings on investments	53,982	3,420	37,669	24,962	120,033
Miscellaneous	2,011,762	67,750		646,253	2,725,765
Total Revenues	40,218,176	5,689,188	4,547,628	11,564,094	62,019,086
Expenditures					
Current:					
General administration	9,248,248			63,884	9,312,132
Financial administration	1,600,164				1,600,164
Administration of justice	11,267,983			3,993,326	15,261,309
Construction and maintenance	581,414			4,600,986	5,182,400
Health and welfare	3,366,862			1,090,573	4,457,435
Cooperative services	142,822				142,822
Public safety	9,703,031			757,926	10,460,957
Parks and recreation	378,467				378,467
Libraries and education	2,850,643			2,989	2,853,632
Capital Outlay	3,213,923		5,038,402	745,263	8,997,588
Debt Service:					
Debt issuance costs		1,000			1,000
Total Expenditures	42,353,557	1,000	5,038,402	11,254,947	58,647,906
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(2,135,381)	5,688,188	(490,774)	309,147	3,371,180
Other Financing Sources (Uses)					
Transfers in				1,451,600	1,451,600
Transfers (out)	(1,000,000)	(425,187)		(26,413)	(1,451,600)
Total Other Financing Sources (Uses)	(1,000,000)	(425,187)		1,425,187	
Net change in fund balances	(3,135,381)	5,263,001	(490,774)	1,734,334	3,371,180
Fund Balances, Beginning	36,026,567	3,991,101	43,250,162	31,515,232	114,783,062
Fund Balances, Ending	\$ 32,891,186	\$ 9,254,102	\$ 42,759,388	\$ 33,249,566	\$ 118,154,242

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 3,589,657
Due from other funds	2,811,014
Total Current Assets	<u>6,400,671</u>
Noncurrent Assets:	
Construction-in-progress	<u>654,231</u>
Total Capital Assets	<u>654,231</u>
Total Assets	<u>7,054,902</u>
Liabilities	
Current Liabilities:	
Benefits payable	<u>5,380,760</u>
Total Current Liabilities	<u>5,380,760</u>
Total Liabilities	<u>5,380,760</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>1,674,142</u>

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

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 8,684,084
Total Operating Revenues	<u>8,684,084</u>
Operating Expenses	
Current operations - general administration	154,153
Benefits provided	<u>8,864,729</u>
Total Operating Expenses	<u>9,018,882</u>
Operating Income (Loss)	(334,798)
Non-Operating Revenues	
Earnings on investments	<u>3,525</u>
Total Non-Operating Revenues	<u>3,525</u>
Change in Net Assets	(331,273)
Total Net Assets (Deficit), Beginning	<u>2,005,415</u>
Total Net Assets (Deficit), Ending	<u><u>\$ 1,674,142</u></u>

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

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 5,953,673
Payment of benefits	(8,864,729)
Payment of general administration expenses	(154,153)
Net Cash Provided by Operating Activities	(3,065,209)
Cash Flows from Investing Activities	
Interest earned on investments	3,525
Net Cash Provided by Investing Activities	3,525
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	7,622
Net Cash (Used) by Capital and Related Financing Activities	7,622
Net Increase in Cash and Cash Equivalents	(3,054,062)
Cash and Cash Equivalents, Beginning	6,643,718
Cash and Cash Equivalents, End	\$ 3,589,656
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (334,798)
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	82
(Increase) Decrease in other receivables	152
(Increase) Decrease in due from other funds	(2,730,645)
Total adjustments	(2,730,411)
Net Cash Provided by Operating Activities	\$ (3,065,209)

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

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 18,519,316</u>
Total Assets	<u><u>\$ 18,519,316</u></u>
Liabilities	
Due to other governments	<u>\$ 18,519,316</u>
Total Liabilities	<u><u>\$ 18,519,316</u></u>

FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

December 31, 2012

	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	\$ 7,696	\$ 73,162,194	\$ 125,515,440	\$	\$ 278,221	\$ 198,963,551
Investments		136,576,001				136,576,001
Deferred bond issuance costs		2,187,871	1,615,250			3,803,121
Capital assets, net		147,997,942	46,671,854			194,669,796
Total Assets	<u>7,696</u>	<u>359,924,008</u>	<u>173,802,544</u>		<u>278,221</u>	<u>534,012,469</u>
Liabilities and Net Assets						
Liabilities						
Accounts payable						
Retainage payable		91,527	1,643,235			\$ 1,734,762
Due to primary government		78,811	26,900		13,404	119,115
Accrued interest payable		1,896,407	777,855			2,674,262
Long-term liabilities						-
Due in more than one year		304,470,786	173,840,255			478,311,041
Total Liabilities		<u>306,537,531</u>	<u>176,288,245</u>		<u>13,404</u>	<u>482,839,180</u>
Net Assets						
Invested in capital assets, net of related debt		(156,472,844)	(127,168,401)			(283,641,245)
Restricted for:						-
Debt Service						-
Unrestricted	7,696	209,859,321	124,682,700		264,817	334,814,534
Total Net Assets	<u>\$ 7,696</u>	<u>\$ 53,386,477</u>	<u>\$ (2,485,701)</u>	<u>\$</u>	<u>\$ 264,817</u>	<u>\$ 51,173,289</u>

** Unavailable as of issuance of this report.



FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Three Months Ended December 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	1,195,042	3,619,998	
Interest on long-term debt	322,493		
Total Fort Bend Toll Road Authority	1,517,535	3,619,998	
Grand Parkway Toll Road Operations			
Toll road operations	(14,136)		
Interest on long-term debt			
Total Grand Parkway Toll Road Operations	(14,136)		
Fort Bend Housing Finance Corporation			
General administration			
Total Fort Bend Housing Finance Corporation			
Fort Bend County Industrial Development Corporation			
General administration	12,087	146,200	
Total Fort Bend County Industrial Development Corporation	12,087	146,200	
Total Component Units	\$ 1,515,486	\$ 3,766,198	\$ -

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
\$	\$	\$	\$		\$
	2,424,956				2,424,956
	(322,493)				(322,493)
	2,102,463				2,102,463
		14,136			14,136
		14,136			14,136
				134,113	134,113
				134,113	134,113
\$ -	\$ 2,102,463	\$ 14,136	\$ -	\$ 134,113	\$ 2,250,712
5	47,222	76,066			123,293
5	47,222	76,066			123,293
5	2,149,685	90,202		134,113	2,374,005
7,691	51,236,792	(2,575,903)		130,704	48,799,284
\$ 7,696	\$ 53,386,477	\$ (2,485,701)	\$	\$ 264,817	\$ 51,173,289



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 Three Months Ended December 31, 2012

	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	\$ 28,296,097	\$(127,387,614)	18.2%
Fees and fines	22,988,350	22,988,350	4,558,889	(18,429,461)	19.8%
Intergovernmental	2,135,000	2,135,000	384,450	(1,750,550)	18.0%
Earnings on investments	753,530	753,530	53,982	(699,548)	7.2%
Miscellaneous	2,916,100	2,916,100	690,267	(2,225,833)	23.7%
Total Revenues	<u>184,476,691</u>	<u>184,476,691</u>	<u>33,983,685</u>	<u>(150,493,006)</u>	<u>18.4%</u>
Expenditures					
Current:					
General administration	34,446,533	34,162,992	8,969,480	25,193,513	26.3%
Financial administration	7,349,009	7,351,321	1,600,164	5,751,157	21.8%
Administration of justice	53,019,658	53,026,450	11,018,141	42,008,309	20.8%
Construction and maintenance	3,063,893	3,063,893	581,414	2,482,480	19.0%
Health and welfare	19,893,906	19,505,664	2,775,212	16,730,452	14.2%
Cooperative services	1,019,148	1,019,148	142,822	876,327	14.0%
Public safety	36,090,446	36,251,503	8,360,213	27,891,289	23.1%
Parks and recreation	2,113,528	2,111,048	378,467	1,732,581	17.9%
Libraries and education	13,255,384	13,251,384	2,850,643	10,400,741	21.5%
Capital Outlay	<u>6,199,791</u>	<u>2,021,453</u>	<u>113,473</u>	<u>1,907,980</u>	<u>5.6%</u>
Total Expenditures	<u>176,451,296</u>	<u>171,764,856</u>	<u>36,790,028</u>	<u>134,974,828</u>	<u>21.4%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,025,395</u>	<u>12,711,835</u>	<u>(2,806,344)</u>	<u>(15,518,178)</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(10,204,638)	(10,204,638)	(1,000,000)	(9,204,638)	
Total Other Financing Sources (Uses)	<u>(10,204,638)</u>	<u>(10,204,638)</u>	<u>(1,000,000)</u>	<u>(9,204,638)</u>	
Net change in fund balances- budgetary basis	<u>(2,179,243)</u>	<u>2,507,197</u>	<u>(3,806,344)</u>	<u>(24,722,816)</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			670,963		
Fund Balances, Beginning	<u>36,026,567</u>	<u>36,026,567</u>	<u>36,026,567</u>		
Fund Balances, Ending	<u>\$ 33,847,324</u>	<u>\$ 38,533,764</u>	<u>\$ 32,891,187</u>	<u>\$ (24,722,816)</u>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

Fort Bend County budgets for operational and capital activity through the fiscal year budget process for General Fund, Road & Bridge, Drainage, and Debt Service funds. The General Fund includes a multi-year budget that is not confined to the fiscal year ending September 30. This multi-year budget is used to account for capital projects, grants, and other activity expanding beyond the fiscal year. The funding for these projects and grants originates from a prior or current fiscal year budget allocation that is then transferred to the multi-year project budget. The schedule below shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 33,983,685	\$ 6,234,501	\$ 40,218,186
Expenditures	<u>36,790,028</u>	<u>5,563,538</u>	<u>42,353,567</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,806,344)	670,963	(2,135,381)
Transfers in		-	
Transfers out	<u>(1,000,000)</u>	<u>-</u>	<u>(1,000,000)</u>
Total Other Financing Sources (Uses)	(1,000,000)		(1,000,000)
Net Changes in Fund Balances	(3,806,344)	670,963	(3,135,381)
Fund Balances, Beginning			<u>36,026,567</u>
Fund Balances, Ending			<u><u>\$ 32,891,187</u></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
December 31, 2012

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 1,124,519	\$ 1,131,401	\$ (652,156)	\$ 5,189,606
Taxes receivable, net				8,087,423
Grants receivable				150,612
Other receivables			17,045	57,583
Due from other funds				
Due from component units				1,700
Total Assets	<u>\$ 1,124,519</u>	<u>\$ 1,131,401</u>	<u>\$ (635,111)</u>	<u>\$ 13,486,924</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 41,405
Due to other funds			385,779	124,877
Deferred revenues				8,087,423
Total Liabilities			<u>385,779</u>	<u>8,253,705</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	<u>1,124,519</u>	<u>1,131,401</u>	<u>(1,020,890)</u>	<u>5,233,219</u>
Total Fund Balances	<u>1,124,519</u>	<u>1,131,401</u>	<u>(1,020,890)</u>	<u>5,233,219</u>
Total Liabilities and Fund Balances	<u>\$ 1,124,519</u>	<u>\$ 1,131,401</u>	<u>\$ (635,111)</u>	<u>\$ 13,486,924</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 5,400,545	\$ 543,708	\$ 4,258	\$ 27,640	\$ 1,081,571	\$ 829,969
5,225,512					
6,013					12,708
				21,819	
776,405					
<u>\$ 11,408,475</u>	<u>\$ 543,708</u>	<u>\$ 4,258</u>	<u>\$ 27,640</u>	<u>\$ 1,103,390</u>	<u>\$ 842,677</u>
\$	\$	\$	\$	\$	\$
			300	2,620	1
5,225,513					
<u>5,225,513</u>			<u>300</u>	<u>2,620</u>	<u>1</u>
6,182,962	543,708	4,258	27,340	1,100,770	842,676
<u>6,182,962</u>	<u>543,708</u>	<u>4,258</u>	<u>27,340</u>	<u>1,100,770</u>	<u>842,676</u>
<u>\$ 11,408,475</u>	<u>\$ 543,708</u>	<u>\$ 4,258</u>	<u>\$ 27,640</u>	<u>\$ 1,103,390</u>	<u>\$ 842,677</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 7,946	\$ 134,112	\$ 69,548	\$ 44,770
Taxes receivable, net				
Grants receivable				
Other receivables			340	
Due from other funds				
Due from component units				
Total Assets	\$ 7,946	\$ 134,112	\$ 69,888	\$ 44,770
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	86	78		
Deferred revenues				
Total Liabilities	86	78		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	7,860	134,034	69,888	44,770
Total Fund Balances	7,860	134,034	69,888	44,770
Total Liabilities and Fund Balances	\$ 7,946	\$ 134,112	\$ 69,888	\$ 44,770

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
\$ 63,441	\$ 125,655	\$ 3,070	\$ 17,682	\$ 166,733	\$ 1,949,778
	40			665	77,529
<u>\$ 63,441</u>	<u>\$ 125,695</u>	<u>\$ 3,070</u>	<u>\$ 17,682</u>	<u>\$ 167,398</u>	<u>\$ 2,027,307</u>
\$ (83)					2,470
<u>(83)</u>					<u>2,470</u>
<u>63,524</u>	<u>125,695</u>	<u>3,070</u>	<u>17,682</u>	<u>167,398</u>	<u>2,024,837</u>
<u>63,524</u>	<u>125,695</u>	<u>3,070</u>	<u>17,682</u>	<u>167,398</u>	<u>2,024,837</u>
<u>\$ 63,441</u>	<u>\$ 125,695</u>	<u>\$ 3,070</u>	<u>\$ 17,682</u>	<u>\$ 167,398</u>	<u>\$ 2,027,307</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 451	\$ 818,539	\$ 2,191,879	\$ 8,247
Taxes receivable, net				
Grants receivable				
Other receivables				129
Due from other funds				
Due from component units				
Total Assets	\$ 451	\$ 818,539	\$ 2,191,879	\$ 8,376
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		533	11,367	
Deferred revenues				
Total Liabilities		533	11,367	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	451	818,006	2,180,512	8,376
Total Fund Balances	451	818,006	2,180,512	8,376
Total Liabilities and Fund Balances	\$ 451	\$ 818,539	\$ 2,191,879	\$ 8,376

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
\$ 11,950	\$ 1,038,140	\$ 43,349	\$ 101,742	\$ 792	\$ 197,392
		9,001			
<u>\$ 11,950</u>	<u>\$ 1,038,140</u>	<u>\$ 52,350</u>	<u>\$ 101,742</u>	<u>\$ 792</u>	<u>\$ 197,392</u>
\$ 1,660	\$	\$	\$ 273,194	\$	\$
<u>1,660</u>			<u>273,194</u>		
10,290	1,038,140	52,350	(171,452)	792	197,392
<u>10,290</u>	<u>1,038,140</u>	<u>52,350</u>	<u>(171,452)</u>	<u>792</u>	<u>197,392</u>
<u>\$ 11,950</u>	<u>\$ 1,038,140</u>	<u>\$ 52,350</u>	<u>\$ 101,742</u>	<u>\$ 792</u>	<u>\$ 197,392</u>

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

	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	\$ 92,710	\$ 101,726	\$ 385,262	\$ 2,127,408
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds	546			
Due from component units				
Total Assets	\$ 93,256	\$ 101,726	\$ 385,262	\$ 2,127,408
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		4,326	104,917	22,058
Deferred revenues				
Total Liabilities		4,326	104,917	22,058
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	93,256	97,400	280,345	2,105,350
Total Fund Balances	93,256	97,400	280,345	2,105,350
Total Liabilities and Fund Balances	\$ 93,256	\$ 101,726	\$ 385,262	\$ 2,127,408

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 2,379,742	\$ 5,255,227	\$ 1,146,130	\$ 33,164,482
			13,312,935
			178,334
			174,485
			777,616
			1,700
<u>\$ 2,379,742</u>	<u>\$ 5,255,227</u>	<u>\$ 1,146,130</u>	<u>\$ 47,609,552</u>
\$ 61,246	\$ 10,000	\$	\$ 112,651
	216		934,399
			13,312,936
<u>61,246</u>	<u>10,216</u>		<u>14,359,986</u>
2,318,496	5,245,011	1,146,130	8,709,637
			24,539,929
<u>2,318,496</u>	<u>5,245,011</u>	<u>1,146,130</u>	<u>33,249,566</u>
<u>\$ 2,379,742</u>	<u>\$ 5,255,227</u>	<u>\$ 1,146,130</u>	<u>\$ 47,609,552</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 2,097,761
Taxes, sales	22,722			
Fees and fines				531,498
Intergovernmental			38,039	
Earnings on investments	871	821	875	5,511
Miscellaneous			4,739	102,472
Total Revenues	23,593	821	43,653	2,737,242
Expenditures				
Current:				
General administration				
Administration of justice			2,201,682	
Construction and maintenance				3,244,171
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				7,500
Total Expenditures			2,201,682	3,251,671
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,593	821	(2,158,029)	(514,429)
Other Financing Sources (Uses)				
Transfers in			1,000,000	
Transfers (out)				
Total Other Financing Sources (Uses)			1,000,000	
Net change in fund balances	23,593	821	(1,158,029)	(514,429)
Fund Balances, Beginning	1,100,926	1,130,580	137,139	5,747,648
Fund Balances, Ending	\$ 1,124,519	\$ 1,131,401	\$ (1,020,890)	\$ 5,233,219

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 1,398,488	\$	\$	\$	\$	\$
				77,884	
1,415	62,424				12,708
3,990	338	3	21	667	524
4,178			350		8,430
<u>1,408,071</u>	<u>62,762</u>	<u>3</u>	<u>371</u>	<u>78,551</u>	<u>21,662</u>
				32,166	
1,325,331			11,766		12,897
31,923					
<u>1,357,254</u>			<u>11,766</u>	<u>32,166</u>	<u>12,897</u>
50,817	62,762	3	(11,395)	46,385	8,765
425,187					
<u>425,187</u>					
476,004	62,762	3	(11,395)	46,385	8,765
5,706,958	480,946	4,255	38,735	1,054,385	833,911
<u>\$ 6,182,962</u>	<u>\$ 543,708</u>	<u>\$ 4,258</u>	<u>\$ 27,340</u>	<u>\$ 1,100,770</u>	<u>\$ 842,676</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			1,140	
Intergovernmental				
Earnings on investments		82	43	28
Miscellaneous		11,019		1,265
Total Revenues		11,101	1,183	1,293
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare	86			
Public safety				
Libraries and education		2,989		
Capital Outlay				
Total Expenditures	86	2,989		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(86)	8,112	1,183	1,293
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(86)	8,112	1,183	1,293
Fund Balances, Beginning	7,946	125,922	68,705	43,477
Fund Balances, Ending	\$ 7,860	\$ 134,034	\$ 69,888	\$ 44,770

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
\$	\$	\$	\$	\$	\$
	5,831				241,779
	5,867				
		2	11	109	
5,429		360			
<u>5,429</u>	<u>11,698</u>	<u>362</u>	<u>11</u>	<u>109</u>	<u>241,779</u>
					62,445
1,238	8,347			11,858	
<u>1,238</u>	<u>8,347</u>	<u></u>	<u></u>	<u>11,858</u>	<u>62,445</u>
4,191	3,351	362	11	(11,749)	179,334
4,191	3,351	362	11	(11,749)	179,334
59,333	122,344	2,708	17,671	179,147	1,845,503
<u>\$ 63,524</u>	<u>\$ 125,695</u>	<u>\$ 3,070</u>	<u>\$ 17,682</u>	<u>\$ 167,398</u>	<u>\$ 2,024,837</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				296
Intergovernmental			(25,181)	
Earnings on investments		507	1,466	
Miscellaneous		29,126	474,430	
Total Revenues		29,633	450,715	296
Expenditures				
Current:				
General administration		1,439		
Administration of justice			70,618	
Construction and maintenance				
Health and welfare				
Public safety			718,583	
Libraries and education				
Capital Outlay			33,669	
Total Expenditures		1,439	822,870	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures		28,194	(372,155)	296
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances		28,194	(372,155)	296
Fund Balances, Beginning	451	789,812	2,552,667	8,080
Fund Balances, Ending	\$ 451	\$ 818,006	\$ 2,180,512	\$ 8,376

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
\$	\$	\$	\$	\$	\$
	1,038,140	1,734	902,351		197,485
8		37		16	123
		165		776	
8	1,038,140	1,936	902,351	792	197,608
1,422					216
2,456		4,918	1,073,803		
3,878		4,918	1,073,803		216
(3,870)	1,038,140	(2,982)	(171,452)	792	197,392
(3,870)	1,038,140	(2,982)	(171,452)	792	197,392
14,160		55,332			
\$ 10,290	\$ 1,038,140	\$ 52,350	\$ (171,452)	\$ 792	\$ 197,392

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

	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				922,081
Intergovernmental	117,195	150,973	808,480	2,281,769
Earnings on investments	51			2,298
Miscellaneous				3,514
Total Revenues	117,246	150,973	808,480	3,209,662
Expenditures				
Current:				
General administration				
Administration of justice		33,332	528,135	1,104,312
Construction and maintenance				
Health and welfare				
Public safety	23,990			
Libraries and education				
Capital Outlay		20,241		
Total Expenditures	23,990	53,573	528,135	1,104,312
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	93,256	97,400	280,345	2,105,350
Other Financing Sources (Uses)				
Transfers in				26,413
Transfers (out)				(26,413)
Total Other Financing Sources (Uses)				
Net change in fund balances	93,256	97,400	280,345	2,105,350
Fund Balances, Beginning				
Fund Balances, Ending	\$ 93,256	\$ 97,400	\$ 280,345	\$ 2,105,350

Capital Projects Funds			
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 3,496,249
			22,722
			1,780,509
			5,593,399
2,365	3,274	921	24,962
			646,253
<u>2,365</u>	<u>3,274</u>	<u>921</u>	<u>11,564,094</u>
			63,884
			3,993,326
500	20,713	10,271	4,600,986
			1,090,573
			757,926
			2,989
<u>651,930</u>			<u>745,263</u>
<u>652,430</u>	<u>20,713</u>	<u>10,271</u>	<u>11,254,947</u>
(650,065)	(17,439)	(9,350)	309,147
			1,451,600
			(26,413)
			<u>1,425,187</u>
(650,065)	(17,439)	(9,350)	1,734,334
<u>2,968,561</u>	<u>5,262,450</u>	<u>1,155,480</u>	<u>31,515,232</u>
<u>\$ 2,318,496</u>	<u>\$ 5,245,011</u>	<u>\$ 1,146,130</u>	<u>\$ 33,249,566</u>

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Three Months Ended December 31, 2012

	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	\$ 2,097,761	\$ (9,550,208)	18.0%
Fees and fines	4,975,000	4,975,000	531,498	(4,443,502)	10.7%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	150,000	150,000	5,511	(144,489)	3.7%
Miscellaneous	450,000	450,000	102,472	(347,528)	22.8%
Total Revenues	<u>17,327,969</u>	<u>17,327,969</u>	<u>2,737,242</u>	<u>(14,590,727)</u>	<u>15.8%</u>
Expenditures					
Current:					
Construction and maintenance	19,455,522	19,448,022	3,116,771	16,331,251	16.0%
Capital Outlay	<u>-</u>	<u>7,500</u>	<u>7,500</u>		<u>100.0%</u>
Total Expenditures	<u>19,455,522</u>	<u>19,455,522</u>	<u>3,124,271</u>	<u>16,331,251</u>	<u>16.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,127,553)</u>	<u>(2,127,553)</u>	<u>(387,029)</u>	<u>1,740,524</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(135,000)	-	-		
Total Other Financing Sources (Uses)	<u>(135,000)</u>				
Net change in fund balances- budgetary basis	<u>(2,262,553)</u>	<u>(2,127,553)</u>	<u>(387,029)</u>	<u>1,740,524</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(127,400)		
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>\$ 3,620,095</u>	<u>\$ 5,233,219</u>	<u>\$ 1,740,524</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	\$ 2,737,242	\$	\$ 2,737,242
Expenditures	<u>3,124,271</u>	<u>127,400</u>	<u>3,251,671</u>
Net Changes in Fund Balances	(387,029)	(127,400)	(514,429)
Fund balances, Beginning			<u>5,747,648</u>
Fund balances, Ending			<u>\$ 5,233,219</u>

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

	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	\$ 1,398,488	\$ (6,376,727)	18.0%
Earnings on investments	100,000	100,000	3,990	(96,010)	4.0%
Miscellaneous	65,000	65,000	4,178	(60,822)	6.4%
Total Revenues	<u>7,940,215</u>	<u>7,940,215</u>	<u>1,406,656</u>	<u>(6,533,559)</u>	<u>17.7%</u>
Expenditures					
Current:					
Construction and maintenance	7,296,394	7,296,394	1,325,331	5,971,064	18.2%
Capital Outlay	<u>447,720</u>	<u>447,720</u>		<u>447,720</u>	<u>0.0%</u>
Total Expenditures	<u>7,744,114</u>	<u>7,744,114</u>	<u>1,325,331</u>	<u>6,418,784</u>	<u>17.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,101</u>	<u>196,101</u>	<u>81,325</u>	<u>(114,776)</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	(345,899)	196,101	506,512	310,412	
Net adjustment to reflect operations in accordance with GAAP (a)			(30,508)		
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>\$ 5,903,059</u>	<u>\$ 6,182,963</u>	<u>\$ 310,412</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	\$ 1,406,656	\$ 1,415	\$ 1,408,071
Expenditures	<u>1,325,331</u>	<u>31,923</u>	<u>1,357,254</u>
Net Changes in Fund Balances	506,512	(30,508)	476,005
Fund balances, Beginning			<u>5,706,958</u>
Fund balances, Ending			<u>\$ 6,182,963</u>

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

	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	\$ 5,618,018	\$ (25,297,077)	18.2%
Fees and fines	100,000	100,000	67,750	(32,250)	67.8%
Earnings on investments	145,000	145,000	3,420	(141,580)	2.4%
Total Revenues	31,160,095	31,160,095	5,689,189	(25,470,906)	18.3%
Expenditures					
Current:					
Principal	15,630,000	15,630,000	-	15,630,000	0.0%
Interest and fiscal charges	16,761,429	16,761,429	1,000	16,760,429	0.0%
Debt issuance costs			-		
Total Expenditures	32,391,429	32,391,429	1,000	32,390,429	0.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,231,334)	(1,231,334)	5,688,189	6,919,523	
Other Financing Sources (Uses)					
Issuance of Bonds			-		
Total Other Financing Sources (Uses)			(425,187)	425,187	
Net change in fund balances- budgetary basis	(1,231,334)	(1,231,334)	5,263,002	7,344,710	
Fund balances, Beginning	3,991,101	3,991,101	3,991,101		
Fund balances, Ending	\$ 2,759,767	\$ 2,759,767	\$ 9,254,103	\$ 7,344,710	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,652,192	\$ 937,465	\$ 3,589,657
Due from other funds	2,405,268	405,746	2,811,014
Total Current Assets	5,057,460	1,343,211	6,400,671
Noncurrent Assets:			
Construction-in-progress	654,231		654,231
Total Capital Assets	654,231		654,231
Total Assets	5,711,691	1,343,211	7,054,902
Liabilities			
Benefits payable	1,694,834	3,685,926	5,380,760
Total Liabilities	1,694,834	3,685,926	5,380,760
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	4,016,858	(2,342,716)	1,674,142

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 8,276,118	\$ 407,966	\$ 8,684,084
Total Operating Revenues	<u>8,276,118</u>	<u>407,966</u>	<u>8,684,084</u>
Operating Expenses			
Current operations - general administration	154,153		154,153
Benefits provided	<u>8,554,603</u>	<u>310,126</u>	<u>8,864,729</u>
Total Operating Expenses	<u>8,708,756</u>	<u>310,126</u>	<u>9,018,882</u>
Operating (Loss)	(432,638)	97,840	(334,798)
Non-Operating Revenues			
Earnings on investments	<u>3,525</u>		<u>3,525</u>
Total Non-Operating Revenues	<u>3,525</u>		<u>3,525</u>
Change in Net Assets	(429,113)	97,840	(331,273)
Total Net Assets (Deficit), Beginning	<u>4,445,971</u>	<u>(2,440,556)</u>	<u>2,005,415</u>
Total Net Assets (Deficit), Ending	<u>\$ 4,016,858</u>	<u>\$ (2,342,716)</u>	<u>\$ 1,674,142</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 5,932,507	\$ 21,166	\$ 5,953,673
Payment of benefits	(8,554,603)	(310,126)	(8,864,729)
Payment of general administration expenses	(154,153)		(154,153)
Net Cash Provided (Used) by Operating Activities	(2,776,249)	(288,960)	(3,065,209)
Cash Flows from Investing Activities:			
Interest earned on investments	3,525		3,525
Net Cash Flows Provided by Investing Activities	3,525		3,525
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	7,622		7,622
Net Cash (Used) by Capital and Related Financing Activities	7,622		7,622
Net Increase (Decrease) in Cash and Cash Equivalents	(2,765,102)	(288,960)	(3,054,062)
Cash and Cash Equivalents, Beginning	5,417,295	1,226,423	6,643,718
Cash and Cash Equivalents, Ending	\$ 2,652,192	\$ 937,464	\$ 3,589,656
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (432,638)	\$ 97,840	\$ (334,798)
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	(2,343,845)	(386,800)	(2,730,645)
Total adjustments	(2,343,611)	(386,800)	(2,730,411)
Net Cash Provided by Operating Activities	\$ (2,776,249)	\$ (288,960)	\$ (3,065,209)



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					
<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Three Months Ended 12/31/12</u>
\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 769,201,768
4,034,606	5,363,740	4,168,945	4,477,906	2,977,050	28,030,625
<u>42,289,889</u>	<u>23,075,239</u>	<u>(2,719,935)</u>	<u>(29,273,588)</u>	<u>(61,148,019)</u>	<u>(86,280,839)</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>\$ 710,951,554</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>\$ 710,951,554</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>\$164,831,181</u>	<u>\$172,262,690</u>	<u>\$170,174,939</u>	<u>\$191,872,973</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>\$ 82,924,884</u>	<u>\$ 72,250,767</u>	<u>\$ 109,089,430</u>	<u>\$ 150,429,215</u>

Fiscal Year					
2008	2009	2010	2011	2012	Three Months Ended 12/31/12
\$ 33,235,842	\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 9,684,459
7,581,878	8,841,189	8,059,389	9,441,048	8,345,130	1,670,709
65,681,467	75,836,037	78,173,873	86,468,201	91,021,550	15,422,247
47,535,293	47,188,776	46,946,163	45,632,055	54,818,967	10,926,540
21,592,759	25,623,533	28,566,454	30,104,991	30,906,886	4,455,700
1,143,390	1,188,580	1,123,951	1,177,426	1,118,341	157,910
50,016,288	61,126,911	55,269,509	55,315,591	54,702,459	11,249,340
2,128,502	1,879,525	2,263,280	2,917,574	2,614,004	498,952
12,325,097	12,956,363	13,468,700	14,800,838	15,708,114	3,217,948
10,621,067	12,338,352	15,494,994	14,887,908	15,037,346	(1,195,250)
					331,273
					1,000
<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>\$ 56,420,828</u>
\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 1,871,692
1,976,033	2,451,191	3,273,137	3,988,371	4,695,710	222,462
6,692,111	6,828,228	7,032,374	7,222,932	7,522,930	1,571,945
8,305,998	8,442,746	6,737,542	6,679,429	7,466,798	460,062
4,036,821	5,057,246	5,652,201	6,396,645	6,138,679	1,424,382
3,946,125	4,887,245	5,060,714	5,621,993	5,642,978	191,827
189,273	187,724	136,864	141,893	183,406	47,167
262,957	256,730	240,719	246,699	269,015	55,140
6,386,016	6,257,935	2,034,953	5,257,804	4,167,626	3,705,855
5,995,866	7,242,476	6,805,719	7,719,264	6,821,433	4,157,498
1,137,555	1,509,761	356,447	1,381,572	949,663	4,573,801
4,663,836	4,982,855	8,188,534	12,506,581	10,899,781	1,172,897
1,936		13,136			
5,754,025	13,784,334	4,464,349	8,623,225	6,252,054	466,231
102,738	61,023	1,255,743	157,468	104,002	
141,938	97,403	194,400	174,204	438,841	11,019
		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>\$ 19,931,978</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	<u>\$ (81,906,297)</u>	<u>\$(100,011,923)</u>	<u>\$ (61,085,509)</u>	<u>\$ (41,443,758)</u>
Total primary government net (expense)/revenue	<u><u>\$ (81,906,297)</u></u>	<u><u>\$(100,011,923)</u></u>	<u><u>\$ (61,085,509)</u></u>	<u><u>\$ (41,443,758)</u></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	<u>635,621</u>	<u>329,311</u>	<u>228,309</u>	<u>875,137</u>
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><u>\$ 114,939,183</u></u>	<u><u>\$ 131,135,262</u></u>	<u><u>\$ 148,582,680</u></u>	<u><u>\$ 164,288,923</u></u>
Change in Net Assets				
Governmental Activities	<u>\$ 33,032,886</u>	<u>\$ 31,123,339</u>	<u>\$ 87,497,171</u>	<u>\$ 122,845,165</u>
Total primary government	<u><u>\$ 33,032,886</u></u>	<u><u>\$ 31,123,339</u></u>	<u><u>\$ 87,497,171</u></u>	<u><u>\$ 122,845,165</u></u>

Fiscal Year					Three Months Ended 12/31/12
2008	2009	2010	2011	2012	
<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>\$ (36,488,850)</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>\$ (36,488,850)</u></u>
\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 37,415,470
				1,099,103	22,722
8,082,178	3,664,184	3,870,155	2,925,202	2,584,776	120,035
<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>2,618,743</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>40,176,970</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>\$ 40,176,970</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>\$ 3,688,120</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>\$ 3,688,120</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	Three Months Ended 12/31/12
\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 768,921
38,547,536	34,463,474	43,269,189	43,922,974	35,743,720	32,122,265
<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>\$ 32,891,186</u>
\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 9,254,102
7,879	11,224	4,305	69,379	54,201	
106,937,644	154,475,649	76,694,711		43,250,162	51,469,025
15,585,100	23,120,456	22,906,854			24,539,929
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>\$ 85,263,056</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					Three Months Ended 12/31/12
2008	2009	2010	2011	2012	
\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 37,415,469
				1,099,103	22,722
28,948,356	34,591,324	35,306,339	37,371,124	39,598,440	6,504,321
27,189,804	35,910,436	28,400,145	36,971,987	29,377,233	15,230,776
7,875,929	3,509,046	3,744,027	2,798,039	2,451,577	120,033
5,397,431	8,396,202	7,256,967	6,635,261	7,175,498	2,725,765
243,359,126	272,965,912	273,936,675	281,183,309	279,758,358	62,019,086
36,060,406	38,259,862	40,727,455	42,352,337	35,704,861	9,312,132
6,330,272	7,162,814	6,725,826	7,176,186	7,221,313	1,600,164
38,895,064	68,150,496	67,310,882	71,839,346	75,286,042	15,261,309
28,584,504	30,896,400	26,775,517	29,542,425	28,214,027	5,182,400
20,369,042	22,539,945	21,124,782	22,067,744	27,835,260	4,457,435
975,720	1,049,985	933,519	986,392	960,392	142,822
63,081,120	44,578,722	40,895,974	44,156,502	45,463,593	10,460,957
1,739,346	1,815,986	2,231,528	2,263,590	1,957,044	378,467
10,422,032	11,398,561	11,354,804	12,176,637	13,012,700	2,853,632
78,040,663	102,627,536	99,931,347	88,927,796	44,845,672	8,997,588
8,220,000	8,305,000	8,100,000	12,590,000	13,300,000	
12,266,435	12,149,302	16,341,773	15,528,257	15,571,727	
	1,176,319	225,979	249,266	541,944	1,000
304,984,604	350,110,928	342,679,386	349,856,478	309,914,575	58,647,906
(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	3,371,180
9,569,698	23,578,390	15,248,368	14,402,786	13,258,127	1,451,600
(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(1,451,600)
	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	\$ 3,371,180
9.03%	8.26%	10.07%	10.78%	10.89%	