



**MONTHLY FINANCIAL REPORT**  
**For Four Months Ended January 31, 2013**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
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**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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April 5, 2013

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

Gentlemen:

The Monthly Unaudited Financial Report for the four months ending January 31, 2013, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Sturdivant", written in a cursive style.

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**





**FORT BEND COUNTY, TEXAS****STATEMENT OF NET ASSETS***January 31, 2013*

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 209,861,780	\$ 185,104,602
Investments		
Receivables:		
Taxes, net	42,051,016	
Grants	2,439,359	
Fees and fines	4,333,237	
Other	1,591,201	
Prepaid items	768,921	
Deferred charges - debt refunding		12,069,898
Deferred issuance costs	3,632,553	3,124,972
Due from component units	2,483	
Capital assets, not being depreciated	440,177,095	
Capital assets, net of accumulated depreciation	657,561,066	208,314,607
<b>Total Assets</b>	<b>1,362,418,711</b>	<b>408,614,079</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	6,085,170	
Retainage payable	1,099,224	2,367,916
Accrued interest payable	1,422,068	2,143,862
Unearned revenues	35,468,008	
Due to primary government		2,484
Due to other governments	297,001	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	501,853,952	348,481,848
<b>Total Liabilities</b>	<b>561,531,350</b>	<b>352,996,110</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	768,225,637	(140,167,241)
Restricted for:		
Debt Service	29,196,320	
Unrestricted	3,465,404	195,785,211
<b>Total Net Assets</b>	<b>\$ 800,887,361</b>	<b>\$ 55,617,970</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Four Months Ended January 31, 2013*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 12,615,666	\$ 2,634,968	\$ 3,757,658	\$
Financial administration	2,327,075	569,634		
Administration of justice	21,657,471	2,054,351	4,346,829	
Construction and maintenance	14,593,869	931,669	4,573,801	
Health and welfare	6,292,335	1,914,452	1,911,862	
Cooperative services	212,434			
Public safety	14,789,693	237,955	634,686	
Park and recreation	686,709	66,831		
Libraries and education	4,398,078	79,137	11,635	
Capital outlay, interim financial activity	(1,743,917)			
Internal Service Fund, interim activity	94,954			
Interest on long-term debt	1,500			
<b>Total Primary Government</b>	<u>\$ 75,925,867</u>	<u>\$ 8,488,997</u>	<u>\$ 15,236,471</u>	<u>\$ -</u>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	2,186,946	3,619,998		
FB Grand Parkway Toll Road Operations	82,821			
FB Housing Finance Corp.				
FBC Industrial Development Corporation	12,087	146,200		
<b>Total Component Units</b>	<u>\$ 2,281,854</u>	<u>\$ 3,766,198</u>	<u>\$</u>	<u>\$</u>

**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**

<b>Primary Government</b>	<b>Component Units</b>
-------------------------------	----------------------------

**Governmental  
Activities**

\$ (6,223,040)	\$
(1,757,441)	
(15,256,291)	
(9,088,399)	
(2,466,021)	
(212,434)	
(13,917,052)	
(619,878)	
(4,307,306)	
1,743,917	
(94,954)	
(1,500)	
<u>(52,200,399)</u>	

	1,433,052
	(82,821)
	134,113
	<u>1,484,344</u>

141,570,759	
368,738	
215,171	161,172
3,669,658	
<u>145,824,326</u>	<u>161,172</u>
93,623,927	1,645,516
707,263,434	53,972,454
<u>\$ 800,887,361</u>	<u>\$ 55,617,970</u>

**FORT BEND COUNTY, TEXAS****BALANCE SHEET****GOVERNMENTAL FUNDS***January 31, 2013*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2012 Mobility Bonds</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 77,680,847	\$ 24,903,049	\$ 41,057,319	\$ 47,790,566	\$ 191,431,781
Taxes receivable, net	32,036,229	5,715,339		4,299,448	42,051,016
Grants receivable	2,256,462			182,896	2,439,358
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,415,828			189,468	1,605,296
Due from other funds	9,966,348			2,373,165	12,339,513
Due from component units	2,483				2,483
Prepaid items	768,921				768,921
<b>Total Assets</b>	<u>\$ 128,446,261</u>	<u>\$ 30,618,388</u>	<u>\$ 41,057,319</u>	<u>\$ 54,835,544</u>	<u>\$ 254,957,512</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 804,256	\$	\$	\$	\$ 804,256
Retainage payable	29,239		974,116	95,870	1,099,225
Due to other funds			1,400	444,640	446,040
Due to other governments	297,001				297,001
Deferred revenue	36,377,523	5,715,339		4,299,449	46,392,311
<b>Total Liabilities</b>	<u>37,508,019</u>	<u>5,715,339</u>	<u>975,516</u>	<u>4,839,959</u>	<u>49,038,833</u>
Fund Balances:					
Reserved for:					
Debt service		24,903,049			24,903,049
Prepaid Items	768,921				768,921
Capital projects			40,081,803	8,375,573	48,457,376
Unreserved, reported in:					
General Fund	90,169,321				90,169,321
Special revenue funds				41,620,012	41,620,012
<b>Total Fund Balances</b>	<u>90,938,242</u>	<u>24,903,049</u>	<u>40,081,803</u>	<u>49,995,585</u>	<u>205,918,679</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 128,446,261</u>	<u>\$ 30,618,388</u>	<u>\$ 41,057,319</u>	<u>\$ 54,835,544</u>	<u>\$ 254,957,512</u>

**FORT BEND COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Four Months Ended January 31, 2013*

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>2012 Mobility Bonds</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Taxes - Property	\$ 107,089,636	\$ 21,259,732	\$	\$ 13,221,391	\$ 141,570,759
Taxes - Sales				368,738	368,738
Fees and fines	6,749,170			2,595,377	9,344,547
Intergovernmental	6,021,400		4,509,959	6,169,951	16,701,310
Earnings on investments	119,168	7,586	51,214	37,201	215,169
Miscellaneous	3,007,247	71,317		726,244	3,804,808
<b>Total Revenues</b>	<u>122,986,621</u>	<u>21,338,635</u>	<u>4,561,173</u>	<u>23,118,902</u>	<u>172,005,331</u>
<b>Expenditures</b>					
Current:					
General administration	11,915,485			101,010	12,016,495
Financial administration	2,235,761				2,235,761
Administration of justice	15,781,628			5,534,049	21,315,677
Construction and maintenance	792,528			6,157,711	6,950,239
Health and welfare	4,905,998			1,388,073	6,294,071
Cooperative services	192,317				192,317
Public safety	12,959,798			795,572	13,755,370
Parks and recreation	525,785				525,785
Libraries and education	3,906,173			5,729	3,911,902
<b>Capital Outlay</b>	4,839,035		7,729,532	1,102,030	13,670,597
<b>Debt Service:</b>					
Interest and fiscal charges		500			500
Debt issuance costs		1,000			1,000
<b>Total Expenditures</b>	<u>58,054,508</u>	<u>1,500</u>	<u>7,729,532</u>	<u>15,084,174</u>	<u>80,869,714</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>64,932,113</u>	<u>21,337,135</u>	<u>(3,168,359)</u>	<u>8,034,728</u>	<u>91,135,617</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in				10,472,038	10,472,038
Transfers (out)	(10,020,438)	(425,187)		(26,413)	(10,472,038)
<b>Total Other Financing Sources (Uses)</b>	<u>(10,020,438)</u>	<u>(425,187)</u>		<u>10,445,625</u>	
Net change in fund balances	54,911,675	20,911,948	(3,168,359)	18,480,353	91,135,617
<b>Fund Balances, Beginning</b>	<u>36,026,567</u>	<u>3,991,101</u>	<u>43,250,162</u>	<u>31,515,232</u>	<u>114,783,062</u>
<b>Fund Balances, Ending</b>	<u>\$ 90,938,242</u>	<u>\$ 24,903,049</u>	<u>\$ 40,081,803</u>	<u>\$ 49,995,585</u>	<u>\$ 205,918,679</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
*January 31, 2013*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 18,430,001
Due from other funds	539,716
Total Current Assets	<u>18,969,717</u>
Noncurrent Assets:	
Construction-in-progress	<u>651,690</u>
Total Capital Assets	<u>651,690</u>
<b>Total Assets</b>	<u>19,621,407</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	5,380,760
Due to other funds	12,433,191
Total Current Liabilities	<u>17,813,951</u>
<b>Total Liabilities</b>	<u>17,813,951</u>
<b>Net Assets (Deficit)</b>	
Invested in capital assets, net of related debt	
Unrestricted	<u>1,807,456</u>
<b>Total Net Assets (Deficit)</b>	<u><u>\$ 1,807,456</u></u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
*For the Four Months Ended January 31, 2013*

	<b>Governmental Activities Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 11,382,942
<b>Total Operating Revenues</b>	<u>11,382,942</u>
<b>Operating Expenses</b>	
Current operations - general administration	330,688
Benefits provided	<u>11,256,792</u>
<b>Total Operating Expenses</b>	<u>11,587,480</u>
<b>Operating Income (Loss)</b>	(204,538)
<b>Non-Operating Revenues</b>	
Earnings on investments	<u>6,580</u>
<b>Total Non-Operating Revenues</b>	<u>6,580</u>
Change in Net Assets	(197,958)
<b>Total Net Assets (Deficit), Beginning</b>	<u>2,005,414</u>
<b>Total Net Assets (Deficit), Ending</b>	<u><u>\$ 1,807,456</u></u>



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Four Months Ended January 31, 2013*

	<b>Governmental Activities Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 23,357,020
Payment of benefits	(11,256,792)
Payment of general administration expenses	(330,688)
<b>Net Cash Provided by Operating Activities</b>	<u>11,769,540</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	6,580
<b>Net Cash Provided by Investing Activities</b>	<u>6,580</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	10,163
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>10,163</u>
<b>Net Increase in Cash and Cash Equivalents</b>	11,786,283
<b>Cash and Cash Equivalents, Beginning</b>	<u>6,643,718</u>
<b>Cash and Cash Equivalents, End</b>	<u><u>\$ 18,430,001</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (204,538)
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	82
(Increase) Decrease in other receivables	152
(Increase) Decrease in due from other funds	11,973,844
<b>Total adjustments</b>	<u>11,974,078</u>
<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ 11,769,540</u></u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
*January 31, 2013*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 18,300,447</u>
<b>Total Assets</b>	<u><u>\$ 18,300,447</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 18,300,447</u>
<b>Total Liabilities</b>	<u><u>\$ 18,300,447</u></u>

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF NET ASSETS**

**COMPONENT UNITS**

January 31, 2013

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend County Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 7,697	\$ 69,372,500	\$ 115,458,137	\$	\$ 266,268	\$ 185,104,602
Deferred charges - debt refunding		12,069,898				12,069,898
Deferred bond issuance costs		1,509,722	1,615,250			3,124,972
Capital assets, net		151,217,750	57,096,857			208,314,607
<b>Total Assets</b>	<u>7,697</u>	<u>234,169,870</u>	<u>174,170,244</u>		<u>266,268</u>	<u>408,614,079</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		255,628	2,112,288			\$ 2,367,916
Due to primary government		280	800		1,404	2,484
Accrued interest payable		1,366,007	777,855			2,143,862
Due in more than one year		174,641,593	173,840,255			348,481,848
<b>Total Liabilities</b>		<u>176,263,508</u>	<u>176,731,198</u>		<u>1,404</u>	<u>352,996,110</u>
<b>Net Assets</b>						
Invested in capital assets, net of related debt		(23,423,843)	(116,743,398)			(140,167,241)
Unrestricted	7,697	81,330,205	114,182,445		264,864	195,785,211
<b>Total Net Assets</b>	<u>\$ 7,697</u>	<u>\$ 57,906,362</u>	<u>\$ (2,560,953)</u>	<u>\$</u>	<u>\$ 264,864</u>	<u>\$ 55,617,970</u>

\*\* Unavailable as of issuance of this report.



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Four Months Ended January 31, 2013*

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
<b>FBC Surface Water Supply Corporation**</b>			
Health and welfare	\$	\$	\$
<b>Total FBC Surface Water Supply Corporation</b>			
<b>Fort Bend Toll Road Authority</b>			
Toll road operations	1,864,453	3,619,998	
Interest on long-term debt	322,493		
<b>Total Fort Bend Toll Road Authority</b>	2,186,946	3,619,998	
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	82,821		
Interest on long-term debt			
<b>Total Grand Parkway Toll Road Operations</b>	82,821		
<b>Fort Bend Housing Finance Corporation</b>			
General administration			
<b>Total Fort Bend Housing Finance Corporation</b>			
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	12,087	146,200	
<b>Total Fort Bend County Industrial Development Corporation</b>	12,087	146,200	
<b>Total Component Units</b>	\$ 2,281,854	\$ 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**

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Fort Bend Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Fort Bend County Industrial Development Corporation</b>	<b>Totals</b>
\$	\$	\$	\$		\$
	1,755,545				1,755,545
	(322,493)				(322,493)
	1,433,052				1,433,052
		(82,821)			(82,821)
		(82,821)			(82,821)
				134,113	134,113
				134,113	134,113
\$ -	\$ 1,433,052	\$ (82,821)	\$ -	\$ 134,113	\$ 1,484,344
6	63,348	97,771		47	161,172
6	63,348	97,771		47	161,172
6	1,496,400	14,950		134,160	1,645,516
7,691	56,409,962	(2,575,903)		130,704	53,972,454
\$ 7,697	\$ 57,906,362	\$ (2,560,953)	\$	\$ 264,864	\$ 55,617,970



### **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 Four Months Ended January 31, 2013**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 155,683,711	\$ 155,683,711	\$ 107,080,281	\$ (48,603,430)	68.8%
Fees and fines	22,988,350	22,988,350	6,550,733	(16,437,617)	28.5%
Intergovernmental	2,135,000	2,135,000	508,952	(1,626,048)	23.8%
Earnings on investments	753,530	753,530	119,168	(634,362)	15.8%
Miscellaneous	2,916,100	2,916,100	1,285,207	(1,630,893)	44.1%
<b>Total Revenues</b>	<b>184,476,691</b>	<b>184,476,691</b>	<b>115,544,341</b>	<b>(68,932,350)</b>	<b>62.6%</b>
<b>Expenditures</b>					
Current:					
General administration	34,446,533	33,495,051	11,523,821	21,971,230	34.4%
Financial administration	7,349,009	7,276,724	2,235,761	5,040,964	30.7%
Administration of justice	53,019,658	53,348,060	15,411,279	37,936,781	28.9%
Construction and maintenance	3,063,893	3,013,055	792,528	2,220,528	26.3%
Health and welfare	19,893,906	19,380,710	3,883,685	15,497,025	20.0%
Cooperative services	1,019,148	998,882	192,317	806,566	19.3%
Public safety	36,090,446	36,883,291	11,035,456	25,847,835	29.9%
Parks and recreation	2,113,528	2,057,546	525,785	1,531,761	25.6%
Libraries and education	13,255,384	13,163,106	3,896,785	9,266,322	29.6%
<b>Capital Outlay</b>	<b>6,199,791</b>	<b>1,976,108</b>	<b>125,571</b>	<b>1,850,537</b>	<b>6.4%</b>
<b>Total Expenditures</b>	<b>176,451,296</b>	<b>171,592,535</b>	<b>49,622,987</b>	<b>121,969,548</b>	<b>28.9%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,025,395	12,884,156	65,921,353	53,037,198	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-		
Transfers out	(10,204,638)	(10,204,638)	(10,020,438)	(184,200)	
<b>Total Other Financing Sources (Uses)</b>	<b>(10,204,638)</b>	<b>(10,204,638)</b>	<b>(10,020,438)</b>	<b>(184,200)</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(2,179,243)</b>	<b>2,679,518</b>	<b>55,900,915</b>	<b>52,852,998</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(989,238)		
<b>Fund Balances, Beginning</b>	<b>36,026,567</b>	<b>36,026,567</b>	<b>36,026,567</b>		
<b>Fund Balances, Ending</b>	<b>\$ 33,847,324</b>	<b>\$ 38,706,085</b>	<b>\$ 90,938,244</b>	<b>\$ 52,852,998</b>	

(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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 115,544,341	\$ 7,442,296	\$ 122,986,637
Expenditures	49,622,987	8,431,535	58,054,522
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	65,921,353	(989,238)	64,932,115
Transfers in		-	
Transfers out	(10,020,438)	-	(10,020,438)
<b>Total Other Financing Sources (Uses)</b>	(10,020,438)		(10,020,438)
<b>Net Changes in Fund Balances</b>	55,900,915	(989,238)	54,911,677
<b>Fund Balances, Beginning</b>			36,026,567
<b>Fund Balances, Ending</b>			<u><u>\$ 90,938,244</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**  
**January 31, 2013**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 1,470,991	\$ 1,131,763	\$ 6,317,005	\$ 9,216,111
Taxes receivable, net				2,680,338
Grants receivable			11,829	150,612
Other receivables			9,114	78,881
Due from other funds			905,551	1,183,439
<b>Total Assets</b>	<b>\$ 1,470,991</b>	<b>\$ 1,131,763</b>	<b>\$ 7,243,499</b>	<b>\$ 13,309,381</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 11,367
Due to other funds				
Deferred revenues				2,680,338
<b>Total Liabilities</b>				<b>2,691,705</b>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	1,470,991	1,131,763	7,243,499	10,617,676
<b>Total Fund Balances</b>	<b>1,470,991</b>	<b>1,131,763</b>	<b>7,243,499</b>	<b>10,617,676</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,470,991</b>	<b>\$ 1,131,763</b>	<b>\$ 7,243,499</b>	<b>\$ 13,309,381</b>

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 9,242,563	\$ 543,824	\$ 4,259	\$ 27,826	\$ 1,070,830	\$ 825,527
1,619,110					
6,013					12,708
				25,655	
277,243				6,267	
<u>\$ 11,144,929</u>	<u>\$ 543,824</u>	<u>\$ 4,259</u>	<u>\$ 27,826</u>	<u>\$ 1,102,752</u>	<u>\$ 838,235</u>
\$	\$	\$	\$	\$	\$
1,619,111					
<u>1,619,111</u>					
9,525,818	543,824	4,259	27,826	1,102,752	838,235
<u>9,525,818</u>	<u>543,824</u>	<u>4,259</u>	<u>27,826</u>	<u>1,102,752</u>	<u>838,235</u>
<u>\$ 11,144,929</u>	<u>\$ 543,824</u>	<u>\$ 4,259</u>	<u>\$ 27,826</u>	<u>\$ 1,102,752</u>	<u>\$ 838,235</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**January 31, 2013**

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 7,860	\$ 132,004	\$ 69,903	\$ 45,054
Taxes receivable, net				
Grants receivable				
Other receivables			330	
Due from other funds				
<b>Total Assets</b>	<u>\$ 7,860</u>	<u>\$ 132,004</u>	<u>\$ 70,233</u>	<u>\$ 45,054</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	18	65		
Deferred revenues				
<b>Total Liabilities</b>	<u>18</u>	<u>65</u>		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	7,842	131,939	70,233	45,054
<b>Total Fund Balances</b>	<u>7,842</u>	<u>131,939</u>	<u>70,233</u>	<u>45,054</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 7,860</u>	<u>\$ 132,004</u>	<u>\$ 70,233</u>	<u>\$ 45,054</u>

**Special Revenue Funds**

<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>
\$ 64,614	\$ 130,079	\$ 3,070	\$ 17,686	\$ 162,736	\$ 1,995,845
	40				75,406
				665	
<u>\$ 64,614</u>	<u>\$ 130,119</u>	<u>\$ 3,070</u>	<u>\$ 17,686</u>	<u>\$ 163,401</u>	<u>\$ 2,071,251</u>
\$ 544					1,692
<u>544</u>					<u>1,692</u>
64,070	130,119	3,070	17,686	163,401	2,069,559
<u>64,070</u>	<u>130,119</u>	<u>3,070</u>	<u>17,686</u>	<u>163,401</u>	<u>2,069,559</u>
<u>\$ 64,614</u>	<u>\$ 130,119</u>	<u>\$ 3,070</u>	<u>\$ 17,686</u>	<u>\$ 163,401</u>	<u>\$ 2,071,251</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**January 31, 2013**

	<b>Special Revenue Funds</b>			
	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 451	\$ 812,259	\$ 2,225,082	\$ 8,376
Taxes receivable, net				
Grants receivable				
Other receivables				42
Due from other funds				
<b>Total Assets</b>	<b>\$ 451</b>	<b>\$ 812,259</b>	<b>\$ 2,225,082</b>	<b>\$ 8,418</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		522	10,432	
Deferred revenues				
<b>Total Liabilities</b>		<b>522</b>	<b>10,432</b>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	451	811,737	2,214,650	8,418
<b>Total Fund Balances</b>	<b>451</b>	<b>811,737</b>	<b>2,214,650</b>	<b>8,418</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 451</b>	<b>\$ 812,259</b>	<b>\$ 2,225,082</b>	<b>\$ 8,418</b>

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
\$ 10,098	\$ 1,038,140	\$ 44,079	\$ 98,628	\$ 792	\$ 197,434
		1,734			
<u>\$ 10,098</u>	<u>\$ 1,038,140</u>	<u>\$ 45,813</u>	<u>\$ 98,628</u>	<u>\$ 792</u>	<u>\$ 197,434</u>
\$	\$	\$	\$	\$	\$
		3,427	267,908		
		3,427	267,908		
10,098	1,038,140	42,386	(169,280)	792	197,434
10,098	1,038,140	42,386	(169,280)	792	197,434
<u>\$ 10,098</u>	<u>\$ 1,038,140</u>	<u>\$ 45,813</u>	<u>\$ 98,628</u>	<u>\$ 792</u>	<u>\$ 197,434</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**January 31, 2013**

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 78,726	\$ 86,308	\$ 333,775	\$ 1,909,915
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
<b>Total Assets</b>	<u>\$ 78,726</u>	<u>\$ 86,308</u>	<u>\$ 333,775</u>	<u>\$ 1,909,915</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,514	6,451	120,864	24,325
Deferred revenues				
<b>Total Liabilities</b>	<u>1,514</u>	<u>6,451</u>	<u>120,864</u>	<u>24,325</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	77,212	79,857	212,911	1,885,590
<b>Total Fund Balances</b>	<u>77,212</u>	<u>79,857</u>	<u>212,911</u>	<u>1,885,590</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 78,726</u>	<u>\$ 86,308</u>	<u>\$ 333,775</u>	<u>\$ 1,909,915</u>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2007 Facilities Bond Fund</b>	<b>Justice Center Project Fund</b>	<b>TOTALS</b>
\$ 2,107,738	\$ 5,212,812	\$ 1,146,403	\$ 47,790,566
			4,299,448
			182,896
			189,468
			2,373,165
<u>\$ 2,107,738</u>	<u>\$ 5,212,812</u>	<u>\$ 1,146,403</u>	<u>\$ 54,835,543</u>
\$ 74,502	\$ 10,000	\$	\$ 95,869
		6,878	444,640
			4,299,449
<u>74,502</u>	<u>10,000</u>	<u>6,878</u>	<u>4,839,958</u>
2,033,236	5,202,812	1,139,525	8,375,573
			41,620,012
<u>2,033,236</u>	<u>5,202,812</u>	<u>1,139,525</u>	<u>49,995,585</u>
<u>\$ 2,107,738</u>	<u>\$ 5,212,812</u>	<u>\$ 1,146,403</u>	<u>\$ 54,835,543</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Four Months Ended January 31, 2013**

	<b>Special Revenue Funds</b>			
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$ 7,937,357
Taxes, sales	368,738			
Fees and fines				1,045,223
Intergovernmental			73,028	
Earnings on investments	1,327	1,183	2,163	9,056
Miscellaneous			8,953	144,704
<b>Total Revenues</b>	<u>370,065</u>	<u>1,183</u>	<u>84,144</u>	<u>9,136,340</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice			2,998,222	
Construction and maintenance				4,262,760
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				3,552
<b>Total Expenditures</b>			<u>2,998,222</u>	<u>4,266,312</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	370,065	1,183	(2,914,078)	4,870,028
<b>Other Financing Sources (Uses)</b>				
Transfers in			10,020,438	
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>			<u>10,020,438</u>	
Net change in fund balances	370,065	1,183	7,106,360	4,870,028
<b>Fund Balances, Beginning</b>	<u>1,100,926</u>	<u>1,130,580</u>	<u>137,139</u>	<u>5,747,648</u>
<b>Fund Balances, Ending</b>	<u>\$ 1,470,991</u>	<u>\$ 1,131,763</u>	<u>\$ 7,243,499</u>	<u>\$ 10,617,676</u>

**Special Revenue Funds**

<b>Drainage District</b>	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
\$ 5,284,034	\$	\$	\$	\$	\$
				104,415	
1,415	62,424				12,708
6,394	454	4	27	897	701
21,604			2,200		8,430
<u>5,313,447</u>	<u>62,878</u>	<u>4</u>	<u>2,227</u>	<u>105,312</u>	<u>21,839</u>
				56,945	
1,807,458			13,136		
					17,515
<u>112,316</u>					
<u>1,919,774</u>			<u>13,136</u>	<u>56,945</u>	<u>17,515</u>
3,393,673	62,878	4	(10,909)	48,367	4,324
425,187					
<u>425,187</u>					
3,818,860	62,878	4	(10,909)	48,367	4,324
5,706,958	480,946	4,255	38,735	1,054,385	833,911
<u>\$ 9,525,818</u>	<u>\$ 543,824</u>	<u>\$ 4,259</u>	<u>\$ 27,826</u>	<u>\$ 1,102,752</u>	<u>\$ 838,235</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Four Months Ended January 31, 2013**

	<b>Special Revenue Funds</b>			
	<b>EMS Donations</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			1,470	
Intergovernmental				
Earnings on investments		111	58	37
Miscellaneous		11,635		1,540
<b>Total Revenues</b>		<b>11,746</b>	<b>1,528</b>	<b>1,577</b>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare	104			
Public safety				
Libraries and education		5,729		
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>104</b>	<b>5,729</b>		
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(104)</b>	<b>6,017</b>	<b>1,528</b>	<b>1,577</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(104)	6,017	1,528	1,577
<b>Fund Balances, Beginning</b>	<b>7,946</b>	<b>125,922</b>	<b>68,705</b>	<b>43,477</b>
<b>Fund Balances, Ending</b>	<b>\$ 7,842</b>	<b>\$ 131,939</b>	<b>\$ 70,233</b>	<b>\$ 45,054</b>

**Special Revenue Funds**

<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>
\$	\$	\$	\$	\$	\$
	7,859				317,184
	8,755	2	15	144	
9,110		360			
9,110	16,614	362	15	144	317,184
					93,128
4,373	8,839			15,890	
4,373	8,839			15,890	93,128
4,737	7,775	362	15	(15,746)	224,056
4,737	7,775	362	15	(15,746)	224,056
59,333	122,344	2,708	17,671	179,147	1,845,503
\$ 64,070	\$ 130,119	\$ 3,070	\$ 17,686	\$ 163,401	\$ 2,069,559



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Four Months Ended January 31, 2013**

	<b>Special Revenue Funds</b>			
	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				338
Intergovernmental			33,217	
Earnings on investments		681	1,919	
Miscellaneous		29,126	483,966	
<b>Total Revenues</b>		<b>29,807</b>	<b>519,102</b>	<b>338</b>
<b>Expenditures</b>				
Current:				
General administration		7,882		
Administration of justice			87,895	
Construction and maintenance				
Health and welfare				
Public safety			735,405	
Libraries and education				
<b>Capital Outlay</b>			<b>33,819</b>	
<b>Total Expenditures</b>		<b>7,882</b>	<b>857,119</b>	
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>		<b>21,925</b>	<b>(338,017)</b>	<b>338</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances		21,925	(338,017)	338
<b>Fund Balances, Beginning</b>	<b>451</b>	<b>789,812</b>	<b>2,552,667</b>	<b>8,080</b>
<b>Fund Balances, Ending</b>	<b>\$ 451</b>	<b>\$ 811,737</b>	<b>\$ 2,214,650</b>	<b>\$ 8,418</b>

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	1,190,662		197,485
10		46		16	165
		165		776	
10	1,038,140	1,945	1,190,662	792	197,650
1,472					216
		14,891	1,359,942		
2,600					
4,072		14,891	1,359,942		216
(4,062)	1,038,140	(12,946)	(169,280)	792	197,434
(4,062)	1,038,140	(12,946)	(169,280)	792	197,434
14,160		55,332			
\$ 10,098	\$ 1,038,140	\$ 42,386	\$ (169,280)	\$ 792	\$ 197,434

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Four Months Ended January 31, 2013**

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,118,888
Intergovernmental	117,195	150,973	1,000,446	2,281,769
Earnings on investments	69			3,045
Miscellaneous				3,675
<b>Total Revenues</b>	<b>117,264</b>	<b>150,973</b>	<b>1,000,446</b>	<b>3,407,377</b>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice		50,875	787,535	1,521,787
Construction and maintenance				
Health and welfare				
Public safety	40,052			
Libraries and education				
<b>Capital Outlay</b>		20,241		
<b>Total Expenditures</b>	<b>40,052</b>	<b>71,116</b>	<b>787,535</b>	<b>1,521,787</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>77,212</b>	<b>79,857</b>	<b>212,911</b>	<b>1,885,590</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				26,413
Transfers (out)				(26,413)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	77,212	79,857	212,911	1,885,590
<b>Fund Balances, Beginning</b>				
<b>Fund Balances, Ending</b>	<b>\$ 77,212</b>	<b>\$ 79,857</b>	<b>\$ 212,911</b>	<b>\$ 1,885,590</b>

<b>Capital Projects Funds</b>			
<b>FBFCWSC Construction Drainage Projects</b>	<b>2007 Facilities Bond Fund</b>	<b>Justice Center Project Fund</b>	<b>TOTALS</b>
\$	\$	\$	\$ 13,221,391
			368,738
			2,595,377
			6,169,951
3,114	4,369	1,194	37,201
			726,244
<u>3,114</u>	<u>4,369</u>	<u>1,194</u>	<u>23,118,902</u>
			101,010
			5,534,049
17,402	54,007	16,084	6,157,711
			1,388,073
			795,572
			5,729
<u>921,037</u>	<u>10,000</u>	<u>1,065</u>	<u>1,102,030</u>
<u>938,439</u>	<u>64,007</u>	<u>17,149</u>	<u>15,084,174</u>
(935,325)	(59,638)	(15,955)	8,034,728
			10,472,038
			(26,413)
			<u>10,445,625</u>
(935,325)	(59,638)	(15,955)	18,480,353
<u>2,968,561</u>	<u>5,262,450</u>	<u>1,155,480</u>	<u>31,515,232</u>
<u>\$ 2,033,236</u>	<u>\$ 5,202,812</u>	<u>\$ 1,139,525</u>	<u>\$ 49,995,585</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Four Months Ended January 31, 2013**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 11,647,969	\$ 11,647,969	\$ 7,937,357	\$ (3,710,612)	68.1%
Fees and fines	4,975,000	4,975,000	1,045,223	(3,929,777)	21.0%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	150,000	150,000	9,056	(140,944)	6.0%
Miscellaneous	450,000	450,000	144,704	(305,296)	32.2%
<b>Total Revenues</b>	<b>17,327,969</b>	<b>17,327,969</b>	<b>9,136,340</b>	<b>(8,191,629)</b>	<b>52.7%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	19,455,522	19,366,548	4,135,360	15,231,188	21.4%
<b>Capital Outlay</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>		<b>100.0%</b>
<b>Total Expenditures</b>	<b>19,455,522</b>	<b>19,374,048</b>	<b>4,142,860</b>	<b>15,231,188</b>	<b>21.4%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,127,553)	(2,046,079)	4,993,479	7,039,559	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-		
Transfers out	(135,000)	-	-		
<b>Total Other Financing Sources (Uses)</b>	<b>(135,000)</b>				
<b>Net change in fund balances- budgetary basis</b>	<b>(2,262,553)</b>	<b>(2,046,079)</b>	<b>4,993,479</b>	<b>7,039,559</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(123,452)		
<b>Fund balances, Beginning</b>	<b>5,747,648</b>	<b>5,747,648</b>	<b>5,747,648</b>		
<b>Fund balances, Ending</b>	<b>\$ 3,485,095</b>	<b>\$ 3,701,569</b>	<b>\$ 10,617,675</b>	<b>\$ 7,039,559</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 9,136,340	\$	\$ 9,136,340
Expenditures	4,142,860	123,452	4,266,312
<b>Net Changes in Fund Balances</b>	<b>4,993,479</b>	<b>(123,452)</b>	<b>4,870,027</b>
<b>Fund balances, Beginning</b>			<b>5,747,648</b>
<b>Fund balances, Ending</b>			<b>\$ 10,617,675</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Four Months Ended January 31, 2013**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 7,775,215	\$ 7,775,215	\$ 5,284,034	\$ (2,491,181)	68.0%
Earnings on investments	100,000	100,000	6,394	(93,606)	6.4%
Miscellaneous	65,000	65,000	21,604	(43,396)	33.2%
<b>Total Revenues</b>	<u>7,940,215</u>	<u>7,940,215</u>	<u>5,312,032</u>	<u>(2,628,183)</u>	<u>66.9%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	7,296,394	7,249,107	1,807,458	5,441,649	24.9%
<b>Capital Outlay</b>	<u>447,720</u>	<u>453,720</u>		<u>453,720</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<u>7,744,114</u>	<u>7,702,827</u>	<u>1,807,458</u>	<u>5,895,369</u>	<u>23.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,101</u>	<u>237,388</u>	<u>3,504,574</u>	<u>3,267,186</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(542,000)	-			
<b>Total Other Financing Sources (Uses)</b>	<u>(542,000)</u>		<u>425,187</u>	<u>425,187</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>(345,899)</u>	<u>237,388</u>	<u>3,929,762</u>	<u>3,692,373</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(110,901)		
<b>Fund balances, Beginning</b>	<u>5,706,958</u>	<u>5,706,958</u>	<u>5,706,958</u>		
<b>Fund balances, Ending</b>	<u>\$ 5,361,059</u>	<u>\$ 5,944,346</u>	<u>\$ 9,525,819</u>	<u>\$ 3,692,373</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 5,312,032	\$ 1,415	\$ 5,313,448
Expenditures	<u>1,807,458</u>	<u>112,316</u>	<u>1,919,774</u>
<b>Net Changes in Fund Balances</b>	<u>3,929,762</u>	<u>(110,901)</u>	<u>3,818,861</u>
<b>Fund balances, Beginning</b>			<u>5,706,958</u>
<b>Fund balances, Ending</b>			<u>\$ 9,525,819</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Four Months Ended January 31, 2013**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 30,915,095	\$ 30,915,095	\$ 21,259,732	\$ (9,655,363)	68.8%
Fees and fines	100,000	100,000	71,317	(28,683)	71.3%
Earnings on investments	145,000	145,000	7,586	(137,414)	5.2%
<b>Total Revenues</b>	<b>31,160,095</b>	<b>31,160,095</b>	<b>21,338,635</b>	<b>(9,821,460)</b>	<b>68.5%</b>
<b>Expenditures</b>					
Current:					
Principal	15,630,000	15,630,000	-	15,630,000	0.0%
Interest and fiscal charges	16,761,429	16,761,429	1,500	16,759,929	0.0%
Debt issuance costs			-		
<b>Total Expenditures</b>	<b>32,391,429</b>	<b>32,391,429</b>	<b>1,500</b>	<b>32,389,929</b>	<b>0.0%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,231,334)	(1,231,334)	21,337,135	22,568,469	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds			-		
<b>Total Other Financing Sources (Uses)</b>			<b>(425,187)</b>	<b>425,187</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(1,231,334)</b>	<b>(1,231,334)</b>	<b>20,911,948</b>	<b>22,993,656</b>	
<b>Fund balances, Beginning</b>	<b>3,991,101</b>	<b>3,991,101</b>	<b>3,991,101</b>		
<b>Fund balances, Ending</b>	<b>\$ 2,759,767</b>	<b>\$ 2,759,767</b>	<b>\$ 24,903,049</b>	<b>\$ 22,993,656</b>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
*January 31, 2013*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 17,372,078	\$ 1,057,923	\$ 18,430,001
Due from other funds		539,716	539,716
Total Current Assets	<u>17,372,078</u>	<u>1,597,639</u>	<u>18,969,717</u>
Noncurrent Assets:			
Construction-in-progress	651,690		651,690
Total Capital Assets	<u>651,690</u>		<u>651,690</u>
<b>Total Assets</b>	<u>18,023,768</u>	<u>1,597,639</u>	<u>19,621,407</u>
<b>Liabilities</b>			
Benefits payable	1,694,834	3,685,926	5,380,760
Due to other funds	12,433,191		12,433,191
<b>Total Liabilities</b>	<u>14,128,025</u>	<u>3,685,926</u>	<u>17,813,951</u>
<b>Net Assets (Deficit)</b>			
Invested in capital assets, net of related debt			
Unrestricted	<u>3,895,743</u>	<u>(2,088,287)</u>	<u>1,807,456</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
*For the Four Months Ended January 31, 2013*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 10,542,834	\$ 840,108	\$ 11,382,942
<b>Total Operating Revenues</b>	<u>10,542,834</u>	<u>840,108</u>	<u>11,382,942</u>
<b>Operating Expenses</b>			
Current operations - general administration	227,683	103,005	330,688
Benefits provided	<u>10,871,959</u>	<u>384,833</u>	<u>11,256,792</u>
<b>Total Operating Expenses</b>	<u>11,099,642</u>	<u>487,838</u>	<u>11,587,480</u>
<b>Operating (Loss)</b>	(556,808)	352,270	(204,538)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>6,580</u>		<u>6,580</u>
<b>Total Non-Operating Revenues</b>	<u>6,580</u>		<u>6,580</u>
Change in Net Assets	(550,228)	352,270	(197,958)
<b>Total Net Assets (Deficit), Beginning</b>	<u>4,445,971</u>	<u>(2,440,557)</u>	<u>2,005,414</u>
<b>Total Net Assets (Deficit), Ending</b>	<u>\$ 3,895,743</u>	<u>\$ (2,088,287)</u>	<u>\$ 1,807,456</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Four Months Ended January 31, 2013*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 23,037,682	\$ 319,338	\$ 23,357,020
Payment of benefits	(10,871,959)	(384,833)	(11,256,792)
Payment of general administration expenses	(227,683)	(103,005)	(330,688)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>11,938,040</b>	<b>(168,500)</b>	<b>11,769,540</b>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	6,580		6,580
<b>Net Cash Flows Provided by Investing Activities</b>	<b>6,580</b>		<b>6,580</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	10,163		10,163
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>10,163</b>		<b>10,163</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>11,954,783</b>	<b>(168,500)</b>	<b>11,786,283</b>
<b>Cash and Cash Equivalents, Beginning</b>	<b>5,417,295</b>	<b>1,226,423</b>	<b>6,643,718</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>\$ 17,372,078</b>	<b>\$ 1,057,922</b>	<b>\$ 18,430,001</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (556,808)	\$ 352,270	\$ (204,538)
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	12,494,614	(520,770)	11,973,844
<b>Total adjustments</b>	<b>12,494,848</b>	<b>(520,770)</b>	<b>11,974,078</b>
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 11,938,040</b>	<b>\$ (168,500)</b>	<b>\$ 11,769,540</b>



## 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.

<b>Contents</b>	<b>Pages</b>
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
<b>Governmental activities</b>				
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
<b>Total governmental activities net assets</b>	<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>
<b>Primary Government:</b>				
<b>Total primary government net assets</b>	<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>Four Months Ended 1/31/13</u>
\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 768,225,637
4,034,606	5,363,740	4,168,945	4,477,906	2,977,050	29,196,320
<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>3,465,404</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>\$ 800,887,361</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>\$ 800,887,361</u>

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

	Fiscal Year			
	2004	2005	2006	2007
<b>Expenses</b>				
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				
<b>Total governmental activities expenses</b>	<u>\$164,831,181</u>	<u>\$172,262,690</u>	<u>\$170,174,939</u>	<u>\$191,872,973</u>
<b>Program Revenues</b>				
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				
<b>Total governmental activities program revenues</b>	<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	Four Months Ended 1/31/13
\$ 33,235,842	\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 12,615,666
7,581,878	8,841,189	8,059,389	9,441,048	8,345,130	2,327,075
65,681,467	75,836,037	78,173,873	86,468,201	91,021,550	21,657,471
47,535,293	47,188,776	46,946,163	45,632,055	54,818,967	14,593,869
21,592,759	25,623,533	28,566,454	30,104,991	30,906,886	6,292,335
1,143,390	1,188,580	1,123,951	1,177,426	1,118,341	212,434
50,016,288	61,126,911	55,269,509	55,315,591	54,702,459	14,789,693
2,128,502	1,879,525	2,263,280	2,917,574	2,614,004	686,709
12,325,097	12,956,363	13,468,700	14,800,838	15,708,114	4,398,078
10,621,067	12,338,352	15,494,994	14,887,908	15,037,346	(1,743,917)
					94,954
					1,500
<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>\$ 75,925,867</u>
\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 2,634,968
1,976,033	2,451,191	3,273,137	3,988,371	4,695,710	569,634
6,692,111	6,828,228	7,032,374	7,222,932	7,522,930	2,054,351
8,305,998	8,442,746	6,737,542	6,679,429	7,466,798	931,669
4,036,821	5,057,246	5,652,201	6,396,645	6,138,679	1,914,452
3,946,125	4,887,245	5,060,714	5,621,993	5,642,978	237,955
189,273	187,724	136,864	141,893	183,406	66,831
262,957	256,730	240,719	246,699	269,015	79,137
6,386,016	6,257,935	2,034,953	5,257,804	4,167,626	3,757,658
5,995,866	7,242,476	6,805,719	7,719,264	6,821,433	4,346,829
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	1,911,862
1,936		13,136			
5,754,025	13,784,334	4,464,349	8,623,225	6,252,054	634,686
102,738	61,023	1,255,743	157,468	104,002	
141,938	97,403	194,400	174,204	438,841	11,635
		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>\$ 23,725,468</u>



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

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

Fiscal Year					Four Months Ended 1/31/13
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>\$ (52,200,399)</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>\$ (52,200,399)</u></u>
\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 141,570,759
				1,099,103	368,738
8,082,178	3,664,184	3,870,155	2,925,202	2,584,776	215,171
<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>3,669,658</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>145,824,326</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>\$ 145,824,326</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>\$ 93,623,927</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>\$ 93,623,927</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
<b>General Fund</b>				
Reserved:				
Prepaid Items	\$	\$ 248,968	\$ 97,835	\$ 326,402
Unreserved	29,594,905	29,138,820	36,741,861	35,375,155
<b>Total General Fund</b>	<u>\$29,594,905</u>	<u>\$ 29,387,788</u>	<u>\$36,839,696</u>	<u>\$ 35,701,557</u>
<b>All Other Governmental Funds</b>				
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
<b>Total All Other Governmental Funds</b>	<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	Four Months Ended 1/31/13
\$ 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	90,169,321
<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>\$ 90,938,242</u>
\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 24,903,049
7,879	11,224	4,305	69,379	54,201	
106,937,644	154,475,649	76,694,711		43,250,162	48,457,376
15,585,100	23,120,456	22,906,854			41,620,012
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>\$ 114,980,437</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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>155,744,828</b>	<b>171,401,925</b>	<b>187,522,932</b>	<b>216,346,901</b>
<b>Expenditures</b>				
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
<b>Capital Outlay</b>	<b>24,378,682</b>	<b>13,793,033</b>	<b>20,878,318</b>	<b>30,205,800</b>
<b>Debt Service:</b>				
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				
<b>Total Expenditures</b>	<b>178,549,874</b>	<b>175,984,015</b>	<b>195,662,197</b>	<b>219,544,669</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(22,805,046)</b>	<b>(4,582,090)</b>	<b>(8,139,265)</b>	<b>(3,197,768)</b>
<b>Other Financing Sources (Uses)</b>				
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				
<b>Total Other Financing Sources (Uses)</b>	<b>(2,288,318)</b>	<b>(4,083,389)</b>	<b>30,245,000</b>	<b>157,552,984</b>
<b>Net Change in Fund Balances</b>	<b>\$ (25,093,364)</b>	<b>\$ (8,665,479)</b>	<b>\$ 22,105,735</b>	<b>\$ 154,355,216</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>6.02%</b>	<b>5.65%</b>	<b>5.78%</b>	<b>7.25%</b>

Fiscal Year					
2008	2009	2010	2011	2012	Four Months Ended 1/31/13
\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 141,570,759
				1,099,103	368,738
28,948,356	34,591,324	35,306,339	37,371,124	39,598,440	9,344,547
27,189,804	35,910,436	28,400,145	36,971,987	29,377,233	16,701,310
7,875,929	3,509,046	3,744,027	2,798,039	2,451,577	215,169
5,397,431	8,396,202	7,256,967	6,635,261	7,175,498	3,804,808
243,359,126	272,965,912	273,936,675	281,183,309	279,758,358	172,005,331
36,060,406	38,259,862	40,727,455	42,352,337	35,704,861	12,016,495
6,330,272	7,162,814	6,725,826	7,176,186	7,221,313	2,235,761
38,895,064	68,150,496	67,310,882	71,839,346	75,286,042	21,315,677
28,584,504	30,896,400	26,775,517	29,542,425	28,214,027	6,950,239
20,369,042	22,539,945	21,124,782	22,067,744	27,835,260	6,294,071
975,720	1,049,985	933,519	986,392	960,392	192,317
63,081,120	44,578,722	40,895,974	44,156,502	45,463,593	13,755,370
1,739,346	1,815,986	2,231,528	2,263,590	1,957,044	525,785
10,422,032	11,398,561	11,354,804	12,176,637	13,012,700	3,911,902
78,040,663	102,627,536	99,931,347	88,927,796	44,845,672	13,670,597
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	500
	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	80,869,714
(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	91,135,617
9,569,698	23,578,390	15,248,368	14,402,786	13,258,127	10,472,038
(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(10,472,038)
	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	\$ 91,135,617
9.03%	8.26%	10.07%	10.78%	10.89%	0.00%