

MONTHLY FINANCIAL REPORT
For Five Months Ended February 28, 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

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April 19, 2013

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

Gentlemen:

The Monthly Unaudited Financial Report for the five months ending February 28, 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,



Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS**STATEMENT OF NET ASSETS***February 28, 2013*

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 252,588,399	\$ 189,337,709
Investments		
Receivables:		
Taxes, net	14,267,396	
Grants	2,801,927	
Fees and fines	4,333,669	
Other	1,683,534	
Prepaid items	768,921	
Deferred charges - debt refunding		12,069,898
Deferred issuance costs	3,632,553	3,124,972
Due from component units	1,404	
Capital assets, not being depreciated	443,252,547	
Capital assets, net of accumulated depreciation	655,135,487	207,992,051
Total Assets	1,378,465,837	412,524,630
Liabilities		
Accounts payable and accrued expenses	6,831,460	
Retainage payable	1,284,361	2,367,916
Accrued interest payable	1,422,068	2,143,862
Unearned revenues	7,684,473	
Due to primary government		1,404
Due to other governments	295,374	
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
Total Liabilities	534,677,615	352,995,030
Net Assets		
Invested in capital assets, net of related debt	766,632,803	(140,489,797)
Restricted for:		
Debt Service	33,537,475	
Unrestricted	43,617,943	200,019,397
Total Net Assets	\$ 843,788,221	\$ 59,529,600

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Five Months Ended February 28, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 15,318,733	\$ 3,219,045	\$ 4,188,766	\$
Financial administration	2,924,939	805,177		
Administration of justice	27,610,191	2,595,903	4,466,302	
Construction and maintenance	18,407,309	1,329,867	4,717,419	
Health and welfare	8,166,601	2,652,210	2,607,035	
Cooperative services	271,925			
Public safety	18,294,712	267,975	1,348,730	
Park and recreation	863,707	82,477		
Libraries and education	5,698,842	99,890	12,051	
Capital outlay, interim financial activity	(1,318,434)			
Internal Service Fund, interim activity	(151,666)			
Interest on long-term debt	1,500			
Total Primary Government	\$ 96,088,359	\$ 11,052,544	\$ 17,340,303	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	2,775,099	6,994,325		
FB Grand Parkway Toll Road Operations	82,821			1,092,983
FB Housing Finance Corp.				
FBC Industrial Development Corporation	12,087	146,200		
Total Component Units	\$ 2,870,007	\$ 7,140,525	\$	\$ 1,092,983

General revenues:

Property taxes, penalties, and interest
Sales taxes
Unrestricted earnings on investments
Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

**Net (Expense) Revenue and
Changes in Net Assets**

Primary Government	Component Units
-------------------------------	----------------------------

**Governmental
Activities**

\$ (7,910,922)	\$
(2,119,762)	
(20,547,986)	
(12,360,023)	
(2,907,356)	
(271,925)	
(16,678,007)	
(781,230)	
(5,586,901)	
1,318,434	
151,666	
(1,500)	
<u>(67,695,512)</u>	

	4,219,226
	1,010,162
	134,113
<u></u>	<u>5,363,501</u>

198,672,301	
701,275	
303,930	193,645
4,542,793	
<u>204,220,299</u>	<u>193,645</u>
136,524,787	5,557,146
707,263,434	53,972,454
<u>\$ 843,788,221</u>	<u>\$ 59,529,600</u>

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS***February 28, 2013*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 107,964,639	\$ 33,415,795	\$ 39,289,066	\$ 50,520,362	\$ 231,189,862
Taxes receivable, net	11,024,761	1,543,748		1,698,887	14,267,396
Grants receivable	2,626,787			175,139	2,801,926
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,489,393			208,667	1,698,060
Due from other funds	12,395,536			2,691,924	15,087,460
Due from component units	1,404				1,404
Prepaid items	768,921				768,921
Total Assets	\$ 140,590,584	\$ 34,959,543	\$ 39,289,066	\$ 55,294,980	\$ 270,134,173
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,550,629	\$	\$	\$	\$ 1,550,629
Retainage payable	36,219		1,136,327	111,816	1,284,362
Due to other funds				440,505	440,505
Due to other governments	295,374				295,374
Deferred revenue	15,366,055	1,543,748		1,698,888	18,608,691
Total Liabilities	17,248,277	1,543,748	1,136,327	2,251,209	22,179,561
Fund Balances:					
Reserved for:					
Debt service		33,415,795			33,415,795
Prepaid Items	768,921				768,921
Capital projects			38,152,739	8,061,931	46,214,670
Unreserved, reported in:					
General Fund	122,573,386				122,573,386
Special revenue funds				44,981,840	44,981,840
Total Fund Balances	123,342,307	33,415,795	38,152,739	53,043,771	247,954,612
Total Liabilities and Fund Balances	\$ 140,590,584	\$ 34,959,543	\$ 39,289,066	\$ 55,294,980	\$ 270,134,173

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Five Months Ended February 28, 2013*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 150,301,862	\$ 29,837,974	\$	\$ 18,532,465	\$ 198,672,301
Taxes - Sales				701,275	701,275
Fees and fines	8,770,178			3,360,398	12,130,576
Intergovernmental	7,426,497		4,653,578	7,052,285	19,132,360
Earnings on investments	178,377	13,407	62,548	49,599	303,931
Miscellaneous	3,681,406			936,060	4,617,466
Total Revenues	170,358,320	29,851,381	4,716,126	30,632,082	235,557,909
Expenditures					
Current:					
General administration	14,452,562			161,533	14,614,095
Financial administration	2,813,652				2,813,652
Administration of justice	19,994,904			7,138,422	27,133,326
Construction and maintenance	985,056			7,878,708	8,863,764
Health and welfare	6,583,646			1,684,045	8,267,691
Cooperative services	246,778				246,778
Public safety	16,072,192			950,569	17,022,761
Parks and recreation	662,949				662,949
Libraries and education	5,079,337			11,157	5,090,494
Capital Outlay	5,946,866		9,813,549	1,908,934	17,669,349
Debt Service:					
Interest and fiscal charges		500			500
Debt issuance costs		1,000			1,000
Total Expenditures	72,837,942	1,500	9,813,549	19,733,368	102,386,359
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	97,520,378	29,849,881	(5,097,423)	10,898,714	133,171,550
Other Financing Sources (Uses)					
Transfers in				10,682,779	10,682,779
Transfers (out)	(10,204,638)	(425,187)		(52,954)	(10,682,779)
Total Other Financing Sources (Uses)	(10,204,638)	(425,187)		10,629,825	
Net change in fund balances	87,315,740	29,424,694	(5,097,423)	21,528,539	133,171,550
Fund Balances, Beginning	36,026,567	3,991,101	43,250,162	31,515,232	114,783,062
Fund Balances, Ending	\$ 123,342,307	\$ 33,415,795	\$ 38,152,739	\$ 53,043,771	\$ 247,954,612

FORT BEND COUNTY, TEXAS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
February 28, 2013

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 21,398,538
Total Current Assets	<u>21,398,538</u>
Noncurrent Assets:	
Construction-in-progress	<u>684,618</u>
Total Capital Assets	<u>684,618</u>
Total Assets	<u>22,083,156</u>
Liabilities	
Current Liabilities:	
Benefits payable	5,380,760
Due to other funds	<u>14,646,953</u>
Total Current Liabilities	<u>20,027,713</u>
Total Liabilities	<u>20,027,713</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>2,055,443</u>
Total Net Assets (Deficit)	<u>\$ 2,055,443</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Five Months Ended February 28, 2013

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 13,943,723
Total Operating Revenues	<u>13,943,723</u>
Operating Expenses	
Current operations - general administration	440,434
Benefits provided	<u>13,464,990</u>
Total Operating Expenses	<u>13,905,424</u>
Operating Income (Loss)	38,299
Non-Operating Revenues	
Earnings on investments	<u>11,730</u>
Total Non-Operating Revenues	<u>11,730</u>
Change in Net Assets	50,029
Total Net Assets (Deficit), Beginning	<u>2,005,414</u>
Total Net Assets (Deficit), Ending	<u><u>\$ 2,055,443</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Five Months Ended February 28, 2013

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 28,671,279
Payment of benefits	(13,464,990)
Payment of general administration expenses	(440,434)
Net Cash Provided by Operating Activities	<u>14,765,855</u>
Cash Flows from Investing Activities	
Interest earned on investments	11,730
Net Cash Provided by Investing Activities	<u>11,730</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(22,765)
Net Cash (Used) by Capital and Related Financing Activities	<u>(22,765)</u>
Net Increase in Cash and Cash Equivalents	14,754,820
Cash and Cash Equivalents, Beginning	<u>6,643,718</u>
Cash and Cash Equivalents, End	<u><u>\$ 21,398,538</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 38,299
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	82
(Increase) Decrease in other receivables	152
(Increase) Decrease in due from other funds	14,727,322
Total adjustments	<u>14,727,556</u>
Net Cash Provided by Operating Activities	<u><u>\$ 14,765,855</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
February 28, 2013

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 17,555,506</u>
Total Assets	<u><u>\$ 17,555,506</u></u>
Liabilities	
Due to other governments	<u>\$ 17,555,506</u>
Total Liabilities	<u><u>\$ 17,555,506</u></u>

FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

February 28, 2013

	FBC Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
Assets						
Cash and cash equivalents	\$ 7,699	\$ 72,494,966	\$ 116,568,702	\$	\$ 266,342	\$ 189,337,709
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		150,895,194	57,096,857			207,992,051
Total Assets	<u>7,699</u>	<u>236,969,780</u>	<u>175,280,809</u>		<u>266,342</u>	<u>412,524,630</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		255,628	2,112,288			2,367,916
Due to primary government					1,404	1,404
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
Total Liabilities		<u>176,263,228</u>	<u>176,730,398</u>		<u>1,404</u>	<u>352,995,030</u>
Net Assets						
Invested in capital assets, net of related debt		(23,746,399)	(116,743,398)			(140,489,797)
Unrestricted	7,699	84,452,951	115,293,809		264,938	200,019,397
Total Net Assets	<u>\$ 7,699</u>	<u>\$ 60,706,552</u>	<u>\$ (1,449,589)</u>	<u>\$</u>	<u>\$ 264,938</u>	<u>\$ 59,529,600</u>

** Unavailable as of issuance of this report.



FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Five Months Ended February 28, 2013

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
FBC Surface Water Supply Corporation**			
Health and welfare	\$	\$	\$
Total FBC Surface Water Supply Corporation			
Fort Bend Toll Road Authority			
Toll road operations	2,452,606	6,994,325	
Interest on long-term debt	322,493		
Total Fort Bend Toll Road Authority	2,775,099	6,994,325	
Grand Parkway Toll Road Operations			
Toll road operations	82,821		1,092,983
Interest on long-term debt			
Total Grand Parkway Toll Road Operations	82,821		1,092,983
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	\$ 2,870,007	\$ 7,140,525	\$ 1,092,983

General Revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

** Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Assets

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$	\$	\$
	4,541,719				4,541,719
	(322,493)				(322,493)
	4,219,226				4,219,226
		1,010,162			1,010,162
		1,010,162			1,010,162
				134,113	134,113
				134,113	134,113
	4,219,226	1,010,162		134,113	5,363,501
8	77,364	116,152		121	193,645
8	77,364	116,152		121	193,645
8	4,296,590	1,126,314		134,234	5,557,146
7,691	56,409,962	(2,575,903)		130,704	53,972,454
\$ 7,699	\$ 60,706,552	\$ (1,449,589)	\$	\$ 264,938	\$ 59,529,600



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 Five Months Ended February 28, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 155,683,711	\$ 155,683,711	\$ 150,287,137	\$ (5,396,574)	96.5%
Fees and fines	22,988,350	22,988,350	8,411,866	(14,576,484)	36.6%
Intergovernmental	2,135,000	2,135,000	748,501	(1,386,499)	35.1%
Earnings on investments	753,530	753,530	178,377	(575,153)	23.7%
Miscellaneous	2,916,100	2,916,100	1,460,492	(1,455,608)	50.1%
Total Revenues	184,476,691	184,476,691	161,086,374	(23,390,317)	87.3%
Expenditures					
Current:					
General administration	34,446,533	33,495,051	13,898,119	19,596,932	41.5%
Financial administration	7,349,009	7,276,724	2,813,652	4,463,072	38.7%
Administration of justice	53,019,658	53,348,060	19,514,032	33,834,029	36.6%
Construction and maintenance	3,063,893	3,013,055	985,056	2,028,000	32.7%
Health and welfare	19,893,906	19,380,710	4,946,935	14,433,775	25.5%
Cooperative services	1,019,148	998,882	246,618	752,265	24.7%
Public safety	36,090,446	36,883,291	13,576,431	23,306,861	36.8%
Parks and recreation	2,113,528	2,057,546	662,949	1,394,598	32.2%
Libraries and education	13,255,384	13,163,106	5,062,615	8,100,491	38.5%
Capital Outlay	6,199,791	1,976,108	231,920	1,744,188	11.7%
Total Expenditures	176,451,296	171,592,535	61,938,325	109,654,210	36.1%
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,025,395	12,884,156	99,148,049	86,263,893	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(10,204,638)	(10,204,638)	(10,204,638)		
Total Other Financing Sources (Uses)	(10,204,638)	(10,204,638)	(10,204,638)		
Net change in fund balances- budgetary basis	(2,179,243)	2,679,518	88,943,411	86,263,893	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,627,671)		
Fund Balances, Beginning	36,026,567	36,026,567	36,026,567		
Fund Balances, Ending	\$ 33,847,324	\$ 38,706,085	\$ 123,342,307	\$ 86,263,893	

(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	\$ 161,086,374	\$ 9,271,962	\$ 170,358,335
Expenditures	61,938,325	10,899,632	72,837,957
Excess (Deficiency) of Revenues Over (Under) Expenditures	99,148,049	(1,627,671)	97,520,378
Transfers in			
Transfers out	(10,204,638)		(10,204,638)
Total Other Financing Sources (Uses)	(10,204,638)		(10,204,638)
Net Changes in Fund Balances	88,943,411	(1,627,671)	87,315,740
Fund Balances, Beginning			36,026,567
Fund Balances, Ending			<u>\$ 123,342,307</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
February 28, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 1,804,011	\$ 1,329,879	\$ 5,572,942	\$ 11,630,387
Taxes receivable, net				1,122,930
Grants receivable			16,780	150,612
Other receivables			17,655	90,015
Due from other funds			864,300	1,194,342
Total Assets	\$ 1,804,011	\$ 1,329,879	\$ 6,471,677	\$ 14,188,286
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 11,367
Due to other funds				
Deferred revenues				1,122,930
Total Liabilities				1,134,297
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	1,804,011	1,329,879	6,471,677	13,053,989
Total Fund Balances	1,804,011	1,329,879	6,471,677	13,053,989
Total Liabilities and Fund Balances	\$ 1,804,011	\$ 1,329,879	\$ 6,471,677	\$ 14,188,286

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 10,257,811	\$ 543,928	\$ 4,259	\$ 28,616	\$ 1,051,194	\$ 848,535
575,957					
6,013					
629,268				25,822	
				4,014	
<u>\$ 11,469,049</u>	<u>\$ 543,928</u>	<u>\$ 4,259</u>	<u>\$ 28,616</u>	<u>\$ 1,081,030</u>	<u>\$ 848,535</u>
\$	\$	\$	\$	\$	\$
					1,963
<u>575,958</u>					
<u>575,958</u>					<u>1,963</u>
10,893,091	543,928	4,259	28,616	1,081,030	846,572
<u>10,893,091</u>	<u>543,928</u>	<u>4,259</u>	<u>28,616</u>	<u>1,081,030</u>	<u>846,572</u>
<u>\$ 11,469,049</u>	<u>\$ 543,928</u>	<u>\$ 4,259</u>	<u>\$ 28,616</u>	<u>\$ 1,081,030</u>	<u>\$ 848,535</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
February 28, 2013

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,360	\$ 127,133	\$ 70,247	\$ 45,393
Taxes receivable, net				
Grants receivable				
Other receivables			465	
Due from other funds				
Total Assets	<u>\$ 8,360</u>	<u>\$ 127,133</u>	<u>\$ 70,712</u>	<u>\$ 45,393</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	86	181		
Deferred revenues				
Total Liabilities	<u>86</u>	<u>181</u>		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,274	126,952	70,712	45,393
Total Fund Balances	<u>8,274</u>	<u>126,952</u>	<u>70,712</u>	<u>45,393</u>
Total Liabilities and Fund Balances	<u>\$ 8,360</u>	<u>\$ 127,133</u>	<u>\$ 70,712</u>	<u>\$ 45,393</u>

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$ 60,436	\$ 127,248	\$ 3,071	\$ 17,689	\$ 159,400	\$ 2,021,272
	81				74,315
<u>\$ 60,436</u>	<u>\$ 127,329</u>	<u>\$ 3,071</u>	<u>\$ 17,689</u>	<u>\$ 159,400</u>	<u>\$ 2,095,587</u>
\$ 146	\$ 658	\$	\$	\$	\$ 8,741
<u>146</u>	<u>658</u>				<u>8,741</u>
60,290	126,671	3,071	17,689	159,400	2,086,846
<u>60,290</u>	<u>126,671</u>	<u>3,071</u>	<u>17,689</u>	<u>159,400</u>	<u>2,086,846</u>
<u>\$ 60,436</u>	<u>\$ 127,329</u>	<u>\$ 3,071</u>	<u>\$ 17,689</u>	<u>\$ 159,400</u>	<u>\$ 2,095,587</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
February 28, 2013

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 451	\$ 809,570	\$ 1,982,599	\$ 8,418
Taxes receivable, net				
Grants receivable				
Other receivables				314
Due from other funds				
Total Assets	\$ 451	\$ 809,570	\$ 1,982,599	\$ 8,732
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		1,173	27,829	
Deferred revenues				
Total Liabilities		1,173	27,829	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	451	808,397	1,954,770	8,732
Total Fund Balances	451	808,397	1,954,770	8,732
Total Liabilities and Fund Balances	\$ 451	\$ 809,570	\$ 1,982,599	\$ 8,732

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
\$ 10,100	\$ 1,038,140	\$ 220,833	\$ 79,704	\$ 793	\$ 198,195
		1,734			
<u>\$ 10,100</u>	<u>\$ 1,038,140</u>	<u>\$ 222,567</u>	<u>\$ 79,704</u>	<u>\$ 793</u>	<u>\$ 198,195</u>
\$	\$	\$	\$	\$	\$
			71,806		
			71,806		
10,100	1,038,140	222,567	7,898	793	198,195
10,100	1,038,140	222,567	7,898	793	198,195
<u>\$ 10,100</u>	<u>\$ 1,038,140</u>	<u>\$ 222,567</u>	<u>\$ 79,704</u>	<u>\$ 793</u>	<u>\$ 198,195</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
February 28, 2013

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 68,973	\$ 64,137	\$ 333,615	\$ 1,711,132
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	<u>\$ 68,973</u>	<u>\$ 64,137</u>	<u>\$ 333,615</u>	<u>\$ 1,711,132</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	4,080	5,545	134,795	63,990
Deferred revenues				
Total Liabilities	<u>4,080</u>	<u>5,545</u>	<u>134,795</u>	<u>63,990</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	64,893	58,592	198,820	1,647,142
Total Fund Balances	<u>64,893</u>	<u>58,592</u>	<u>198,820</u>	<u>1,647,142</u>
Total Liabilities and Fund Balances	<u>\$ 68,973</u>	<u>\$ 64,137</u>	<u>\$ 333,615</u>	<u>\$ 1,711,132</u>

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 2,108,327	\$ 5,038,869	\$ 1,134,695	\$ 50,520,362
			1,698,887
			175,139
			208,667
			2,691,924
<u>\$ 2,108,327</u>	<u>\$ 5,038,869</u>	<u>\$ 1,134,695</u>	<u>\$ 55,294,979</u>
\$ 74,502	\$ 25,946	\$	\$ 111,815
	119,465	47	440,505
			1,698,888
<u>74,502</u>	<u>145,411</u>	<u>47</u>	<u>2,251,208</u>
2,033,825	4,893,458	1,134,648	8,061,931
			44,981,840
<u>2,033,825</u>	<u>4,893,458</u>	<u>1,134,648</u>	<u>53,043,771</u>
<u>\$ 2,108,327</u>	<u>\$ 5,038,869</u>	<u>\$ 1,134,695</u>	<u>\$ 55,294,979</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Five Months Ended February 28, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 11,139,935
Taxes, sales	701,275			
Fees and fines				1,475,715
Intergovernmental		197,778	94,832	
Earnings on investments	1,810	1,521	4,277	12,100
Miscellaneous			15,577	154,132
Total Revenues	703,085	199,299	114,686	12,781,882
Expenditures				
Current:				
General administration				
Administration of justice			3,800,586	
Construction and maintenance				5,402,403
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				73,138
Total Expenditures			3,800,586	5,475,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	703,085	199,299	(3,685,900)	7,306,341
Other Financing Sources (Uses)				
Transfers in			10,020,438	
Transfers (out)				
Total Other Financing Sources (Uses)			10,020,438	
Net change in fund balances	703,085	199,299	6,334,538	7,306,341
Fund Balances, Beginning	1,100,926	1,130,580	137,139	5,747,648
Fund Balances, Ending	\$ 1,804,011	\$ 1,329,879	\$ 6,471,677	\$ 13,053,989

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 7,392,530	\$	\$	\$	\$	\$
				130,877	
1,415	62,424				12,708
9,183	558	4	32	1,101	863
94,809			3,675	47	25,210
<u>7,497,937</u>	<u>62,982</u>	<u>4</u>	<u>3,707</u>	<u>132,025</u>	<u>38,781</u>
				105,380	
2,368,175			13,826		
					26,120
<u>368,816</u>					
<u>2,736,991</u>			<u>13,826</u>	<u>105,380</u>	<u>26,120</u>
4,760,946	62,982	4	(10,119)	26,645	12,661
425,187					
<u>425,187</u>					
5,186,133	62,982	4	(10,119)	26,645	12,661
5,706,958	480,946	4,255	38,735	1,054,385	833,911
<u>\$ 10,893,091</u>	<u>\$ 543,928</u>	<u>\$ 4,259</u>	<u>\$ 28,616</u>	<u>\$ 1,081,030</u>	<u>\$ 846,572</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Five Months Ended February 28, 2013

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			1,935	
Intergovernmental				
Earnings on investments		136	72	46
Miscellaneous	500	12,051		1,870
Total Revenues	<u>500</u>	<u>12,187</u>	<u>2,007</u>	<u>1,916</u>
Expenditures				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare	172			
Public safety				
Libraries and education		11,157		
Capital Outlay				
Total Expenditures	<u>172</u>	<u>11,157</u>		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	328	1,030	2,007	1,916
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	328	1,030	2,007	1,916
Fund Balances, Beginning	<u>7,946</u>	<u>125,922</u>	<u>68,705</u>	<u>43,477</u>
Fund Balances, Ending	<u>\$ 8,274</u>	<u>\$ 126,952</u>	<u>\$ 70,712</u>	<u>\$ 45,393</u>

Special Revenue Funds					
Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$	\$	\$	\$	\$	\$
	9,737				391,499
	8,755				
		3	18	175	
11,700		360			
11,700	18,492	363	18	175	391,499
					150,156
10,743	14,165			19,922	
10,743	14,165			19,922	150,156
957	4,327	363	18	(19,747)	241,343
957	4,327	363	18	(19,747)	241,343
59,333	122,344	2,708	17,671	179,147	1,845,503
\$ 60,290	\$ 126,671	\$ 3,071	\$ 17,689	\$ 159,400	\$ 2,086,846

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Five Months Ended February 28, 2013

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				652
Intergovernmental			33,217	
Earnings on investments		836	2,330	
Miscellaneous		29,126	582,247	
Total Revenues		29,962	617,794	652
Expenditures				
Current:				
General administration		11,377		
Administration of justice			126,396	
Construction and maintenance				
Health and welfare				
Public safety			869,464	
Libraries and education				
Capital Outlay			219,831	
Total Expenditures		11,377	1,215,691	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures		18,585	(597,897)	652
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances		18,585	(597,897)	652
Fund Balances, Beginning	451	789,812	2,552,667	8,080
Fund Balances, Ending	\$ 451	\$ 808,397	\$ 1,954,770	\$ 8,732

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	1,659,024		199,907
12		57		17	203
		165		776	
12	1,038,140	1,956	1,659,024	793	200,110
1,472					1,915
2,600		18,921	1,651,126		
4,072		18,921	1,651,126		1,915
(4,060)	1,038,140	(16,965)	7,898	793	198,195
		184,200			
		184,200			
(4,060)	1,038,140	167,235	7,898	793	198,195
14,160		55,332			
\$ 10,100	\$ 1,038,140	\$ 222,567	\$ 7,898	\$ 793	\$ 198,195

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Five Months Ended February 28, 2013

	Special Revenue Funds			
	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,349,983
Intergovernmental	117,195	150,973	1,192,414	2,281,769
Earnings on investments	83			3,684
Miscellaneous				3,815
Total Revenues	117,278	150,973	1,192,414	3,639,251
Expenditures				
Current:				
General administration				
Administration of justice		72,140	993,594	1,992,109
Construction and maintenance				
Health and welfare				
Public safety	52,385			
Libraries and education				
Capital Outlay		20,241		
Total Expenditures	52,385	92,381	993,594	1,992,109
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	64,893	58,592	198,820	1,647,142
Other Financing Sources (Uses)				
Transfers in				52,954
Transfers (out)				(52,954)
Total Other Financing Sources (Uses)				
Net change in fund balances	64,893	58,592	198,820	1,647,142
Fund Balances, Beginning				
Fund Balances, Ending	\$ 64,893	\$ 58,592	\$ 198,820	\$ 1,647,142

Capital Projects Funds			
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 18,532,465
			701,275
			3,360,398
			7,052,285
3,703	5,346	1,429	49,599
			936,060
<u>3,703</u>	<u>5,346</u>	<u>1,429</u>	<u>30,632,082</u>
			161,533
			7,138,422
17,402	69,532	21,196	7,878,708
			1,684,045
			950,569
			11,157
<u>921,037</u>	<u>304,806</u>	<u>1,065</u>	<u>1,908,934</u>
<u>938,439</u>	<u>374,338</u>	<u>22,261</u>	<u>19,733,368</u>
(934,736)	(368,992)	(20,832)	10,898,714
			10,682,779
			(52,954)
			<u>10,629,825</u>
(934,736)	(368,992)	(20,832)	21,528,539
<u>2,968,561</u>	<u>5,262,450</u>	<u>1,155,480</u>	<u>31,515,232</u>
<u>\$ 2,033,825</u>	<u>\$ 4,893,458</u>	<u>\$ 1,134,648</u>	<u>\$ 53,043,771</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Five Months Ended February 28, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 11,647,969	\$ 11,647,969	\$ 11,139,935	\$ (508,034)	95.6%
Fees and fines	4,975,000	4,975,000	1,475,715	(3,499,285)	29.7%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	150,000	150,000	12,100	(137,900)	8.1%
Miscellaneous	450,000	450,000	154,132	(295,868)	34.3%
Total Revenues	17,327,969	17,327,969	12,781,882	(4,546,087)	73.8%
Expenditures					
Current:					
Construction and maintenance	19,455,522	19,366,548	5,275,003	14,091,546	27.2%
Capital Outlay		7,500	7,500		100.0%
Total Expenditures	19,455,522	19,374,048	5,282,503	14,091,546	27.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,127,553)	(2,046,079)	7,499,379	9,545,458	
Other Financing Sources (Uses)					
Transfers in					
Transfers out	(135,000)				
Total Other Financing Sources (Uses)	(135,000)				
Net change in fund balances- budgetary basis	(2,262,553)	(2,046,079)	7,499,379	9,545,458	
Net adjustment to reflect operations in accordance with GAAP (a)			(193,038)		
Fund balances, Beginning	5,747,648	5,747,648	5,747,648		
Fund balances, Ending	\$ 3,485,095	\$ 3,701,569	\$ 13,053,989	\$ 9,545,458	

(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	\$ 12,781,882	\$	\$ 12,781,882
Expenditures	5,282,503	193,038	5,475,541
Net Changes in Fund Balances	7,499,379	(193,038)	7,306,341
Fund balances, Beginning			5,747,648
Fund balances, Ending			\$ 13,053,989

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Five Months Ended February 28, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 7,775,215	\$ 7,775,215	\$ 7,392,530	\$ (382,685)	95.1%
Earnings on investments	100,000	100,000	9,183	(90,817)	9.2%
Miscellaneous	65,000	65,000	23,492	(41,508)	36.1%
Total Revenues	<u>7,940,215</u>	<u>7,940,215</u>	<u>7,496,522</u>	<u>(443,693)</u>	<u>94.4%</u>
Expenditures					
Current:					
Construction and maintenance	7,296,394	7,249,107	2,368,175	4,880,932	32.7%
Capital Outlay	<u>447,720</u>	<u>453,720</u>	<u>256,500</u>	<u>197,220</u>	<u>56.5%</u>
Total Expenditures	<u>7,744,114</u>	<u>7,702,827</u>	<u>2,624,675</u>	<u>5,078,152</u>	<u>34.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,101</u>	<u>237,388</u>	<u>4,871,847</u>	<u>4,634,459</u>	
Other Financing Sources (Uses)					
Transfers out	(542,000)				
Total Other Financing Sources (Uses)	<u>(542,000)</u>		<u>425,187</u>	<u>425,187</u>	
Net change in fund balances- budgetary basis	<u>(345,899)</u>	<u>237,388</u>	<u>5,297,034</u>	<u>5,059,646</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(110,901)		
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>\$ 5,944,346</u>	<u>\$ 10,893,091</u>	<u>\$ 5,059,646</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	\$ 7,496,522	\$ 1,415	\$ 7,497,937
Expenditures	<u>2,624,675</u>	<u>112,316</u>	<u>2,736,991</u>
Net Changes in Fund Balances	5,297,034	(110,901)	5,186,133
Fund balances, Beginning			<u>5,706,958</u>
Fund balances, Ending			<u>\$ 10,893,091</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Five Months Ended February 28, 2013

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 30,915,095	\$ 30,915,095	\$ 29,837,974	\$ (1,077,121)	96.5%
Fees and fines	100,000	100,000		(100,000)	0.0%
Earnings on investments	145,000	145,000	13,407	(131,593)	9.2%
Total Revenues	31,160,095	31,160,095	29,851,381	(1,308,714)	95.8%
Expenditures					
Current:					
Principal	15,630,000	15,630,000		15,630,000	0.0%
Interest and fiscal charges	16,761,429	16,761,429	1,500	16,759,929	0.0%
Debt issuance costs					
Total Expenditures	32,391,429	32,391,429	1,500	32,389,929	0.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,231,334)	(1,231,334)	29,849,881	31,081,215	
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)	29,424,693	31,506,402	
Fund balances, Beginning	3,991,101	3,991,101	3,991,101		
Fund balances, Ending	\$ 2,759,767	\$ 2,759,767	\$ 33,415,794	\$ 31,506,402	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
February 28, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 18,879,960	\$ 2,518,578	\$ 21,398,538
Total Current Assets	<u>18,879,960</u>	<u>2,518,578</u>	<u>21,398,538</u>
Noncurrent Assets:			
Construction-in-progress	684,618		684,618
Total Capital Assets	<u>684,618</u>	<u></u>	<u>684,618</u>
Total Assets	<u>19,564,578</u>	<u>2,518,578</u>	<u>22,083,156</u>
Liabilities			
Benefits payable	1,694,834	3,685,926	5,380,760
Due to other funds	13,813,626	833,327	14,646,953
Total Liabilities	<u>15,508,460</u>	<u>4,519,253</u>	<u>20,027,713</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>4,056,118</u>	<u>(2,000,675)</u>	<u>2,055,443</u>
Total Net Assets (Deficit)	<u>\$ 4,056,118</u>	<u>\$ (2,000,675)</u>	<u>\$ 2,055,443</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Five Months Ended February 28, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 12,957,868	\$ 985,855	\$ 13,943,723
Total Operating Revenues	<u>12,957,868</u>	<u>985,855</u>	<u>13,943,723</u>
Operating Expenses			
Current operations - general administration	337,429	103,005	440,434
Benefits provided	<u>13,022,022</u>	<u>442,968</u>	<u>13,464,990</u>
Total Operating Expenses	<u>13,359,451</u>	<u>545,973</u>	<u>13,905,424</u>
Operating (Loss)	(401,583)	439,882	38,299
Non-Operating Revenues			
Earnings on investments	<u>11,730</u>		<u>11,730</u>
Total Non-Operating Revenues	<u>11,730</u>		<u>11,730</u>
Change in Net Assets	(389,853)	439,882	50,029
Total Net Assets (Deficit), Beginning	<u>4,445,971</u>	<u>(2,440,557)</u>	<u>2,005,414</u>
Total Net Assets (Deficit), Ending	<u>\$ 4,056,118</u>	<u>\$ (2,000,675)</u>	<u>\$ 2,055,443</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Five Months Ended February 28, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 26,833,151	\$ 1,838,128	\$ 28,671,279
Payment of benefits	(13,022,022)	(442,968)	(13,464,990)
Payment of general administration expenses	(337,429)	(103,005)	(440,434)
Net Cash Provided (Used) by Operating Activities	13,473,700	1,292,155	14,765,855
Cash Flows from Investing Activities:			
Interest earned on investments	11,730		11,730
Net Cash Flows Provided by Investing Activities	11,730		11,730
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(22,765)		(22,765)
Net Cash (Used) by Capital and Related Financing Activities	(22,765)		(22,765)
Net Increase (Decrease) in Cash and Cash Equivalents	13,462,665	1,292,155	14,754,820
Cash and Cash Equivalents, Beginning	5,417,295	1,226,423	6,643,718
Cash and Cash Equivalents, Ending	\$ 18,879,960	\$ 2,518,578	\$ 21,398,538
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (401,583)	\$ 439,882	\$ 38,299
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	13,875,049	852,273	14,727,322
Total adjustments	13,875,283	852,273	14,727,556
Net Cash Provided by Operating Activities	\$ 13,473,700	\$ 1,292,155	\$ 14,765,855



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>Five Months Ended 2/28/13</u>
\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 766,632,803
4,034,606	5,363,740	4,168,945	4,477,906	2,977,050	33,537,475
<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>43,617,943</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>\$ 843,788,221</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>\$ 843,788,221</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	Five Months Ended 2/28/13
\$ 33,235,842	\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 15,318,733
7,581,878	8,841,189	8,059,389	9,441,048	8,345,130	2,924,939
65,681,467	75,836,037	78,173,873	86,468,201	91,021,550	27,610,191
47,535,293	47,188,776	46,946,163	45,632,055	54,818,967	18,407,309
21,592,759	25,623,533	28,566,454	30,104,991	30,906,886	8,166,601
1,143,390	1,188,580	1,123,951	1,177,426	1,118,341	271,925
50,016,288	61,126,911	55,269,509	55,315,591	54,702,459	18,294,712
2,128,502	1,879,525	2,263,280	2,917,574	2,614,004	863,707
12,325,097	12,956,363	13,468,700	14,800,838	15,708,114	5,698,842
10,621,067	12,338,352	15,494,994	14,887,908	15,037,346	(1,318,434)
					(151,666)
					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>\$ 96,088,359</u>
\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 3,219,045
1,976,033	2,451,191	3,273,137	3,988,371	4,695,710	805,177
6,692,111	6,828,228	7,032,374	7,222,932	7,522,930	2,595,903
8,305,998	8,442,746	6,737,542	6,679,429	7,466,798	1,329,867
4,036,821	5,057,246	5,652,201	6,396,645	6,138,679	2,652,210
3,946,125	4,887,245	5,060,714	5,621,993	5,642,978	267,975
189,273	187,724	136,864	141,893	183,406	82,477
262,957	256,730	240,719	246,699	269,015	99,890
6,386,016	6,257,935	2,034,953	5,257,804	4,167,626	4,188,766
5,995,866	7,242,476	6,805,719	7,719,264	6,821,433	4,466,302
1,137,555	1,509,761	356,447	1,381,572	949,663	4,717,419
4,663,836	4,982,855	8,188,534	12,506,581	10,899,781	2,607,035
1,936		13,136			
5,754,025	13,784,334	4,464,349	8,623,225	6,252,054	1,348,730
102,738	61,023	1,255,743	157,468	104,002	
141,938	97,403	194,400	174,204	438,841	12,051
		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>\$ 28,392,847</u>

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

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

Fiscal Year					Five Months Ended 2/28/13
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>\$ (67,695,512)</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>\$ (67,695,512)</u></u>
\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 198,672,301
				1,099,103	701,275
8,082,178	3,664,184	3,870,155	2,925,202	2,584,776	303,930
<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>4,542,793</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>204,220,299</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>\$ 204,220,299</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>\$ 136,524,787</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>\$ 136,524,787</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	Five Months Ended 2/28/13
\$ 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	122,573,386
<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>\$ 123,342,307</u>
\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 33,415,795
7,879	11,224	4,305	69,379	54,201	
106,937,644	154,475,649	76,694,711		43,250,162	46,214,670
15,585,100	23,120,456	22,906,854			44,981,840
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>\$ 124,612,305</u>

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

	Fiscal Year			
	2004	2005	2006	2007
Revenues				
Taxes, property	\$ 112,345,331	\$ 124,128,673	\$ 140,406,615	\$ 151,296,278
Taxes, sales				
Fees and fines	18,874,999	20,732,680	20,820,411	26,999,560
Intergovernmental	15,355,629	18,740,497	14,880,649	18,948,719
Earnings on investments	1,961,631	2,700,358	5,708,178	11,724,807
Miscellaneous	7,207,238	5,099,717	5,707,079	7,377,537
Total Revenues	155,744,828	171,401,925	187,522,932	216,346,901
Expenditures				
Current:				
General administration	20,027,561	23,528,699	25,168,551	26,680,249
Financial administration	4,613,843	4,793,678	5,128,091	5,666,739
Administration of justice	27,778,206	29,106,358	29,778,206	33,248,618
Construction and maintenance	27,244,875	26,458,999	29,167,929	27,314,125
Health and welfare	17,760,912	16,411,989	17,192,173	18,227,500
Cooperative services	873,473	884,948	890,696	934,276
Public safety	36,074,647	41,102,638	45,536,081	51,014,580
Parks and recreation	1,716,716	1,619,136	1,667,241	1,822,404
Libraries and education	8,793,401	9,127,100	10,154,229	10,694,749
Capital Outlay	24,378,682	13,793,033	20,878,318	30,205,800
Debt Service:				
Principal	5,730,000	5,805,000	5,995,000	7,125,000
Interest and fiscal charges	3,557,558	3,352,437	4,105,682	6,610,629
Debt Issuance costs				
Total Expenditures	178,549,874	175,984,015	195,662,197	219,544,669
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(22,805,046)	(4,582,090)	(8,139,265)	(3,197,768)
Other Financing Sources (Uses)				
Transfers in	8,465,487	7,422,408	7,413,941	9,165,382
Transfers (out)	(10,753,805)	(11,978,097)	(7,413,941)	(9,165,382)
Bonds issued				
Refunding bonds issued				
Premium on refunding bonds issued				
Issuance of debt			30,245,000	157,552,984
Payments to current refunding bond agent				
Sale of capital assets		472,300		
Proceeds from capital lease				
Total Other Financing Sources (Uses)	(2,288,318)	(4,083,389)	30,245,000	157,552,984
Net Change in Fund Balances	\$ (25,093,364)	\$ (8,665,479)	\$ 22,105,735	\$ 154,355,216
Debt service as a percentage of noncapital expenditures	6.02%	5.65%	5.78%	7.25%

Fiscal Year					
2008	2009	2010	2011	2012	Five Months Ended 2/28/13
\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 198,672,301
				1,099,103	701,275
28,948,356	34,591,324	35,306,339	37,371,124	39,598,440	12,130,576
27,189,804	35,910,436	28,400,145	36,971,987	29,377,233	19,132,360
7,875,929	3,509,046	3,744,027	2,798,039	2,451,577	303,931
5,397,431	8,396,202	7,256,967	6,635,261	7,175,498	4,617,466
243,359,126	272,965,912	273,936,675	281,183,309	279,758,358	235,557,909
36,060,406	38,259,862	40,727,455	42,352,337	35,704,861	14,614,095
6,330,272	7,162,814	6,725,826	7,176,186	7,221,313	2,813,652
38,895,064	68,150,496	67,310,882	71,839,346	75,286,042	27,133,326
28,584,504	30,896,400	26,775,517	29,542,425	28,214,027	8,863,764
20,369,042	22,539,945	21,124,782	22,067,744	27,835,260	8,267,691
975,720	1,049,985	933,519	986,392	960,392	246,778
63,081,120	44,578,722	40,895,974	44,156,502	45,463,593	17,022,761
1,739,346	1,815,986	2,231,528	2,263,590	1,957,044	662,949
10,422,032	11,398,561	11,354,804	12,176,637	13,012,700	5,090,494
78,040,663	102,627,536	99,931,347	88,927,796	44,845,672	17,669,349
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	102,386,359
(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	133,171,550
9,569,698	23,578,390	15,248,368	14,402,786	13,258,127	10,682,779
(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(10,682,779)
	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	\$ 133,171,550
9.03%	8.26%	10.07%	10.78%	10.89%	0.00%