



**MONTHLY FINANCIAL REPORT**  
**For Seven Months Ended April 30, 2013**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



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

**Robert Ed Sturdivant**  
County Auditor

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June 19, 2013

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

Gentlemen:

The Monthly Unaudited Financial Report for the seven months ending April 30, 2013, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Sturdivant", with a stylized flourish at the end.

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**





**FORT BEND COUNTY, TEXAS****STATEMENT OF NET ASSETS***April 30, 2013*

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 198,818,983	\$ 171,321,500
Receivables:		
Taxes, net	9,568,155	
Grants	3,407,666	
Fees and fines	4,339,106	
Other	1,685,065	
Prepaid items	768,921	
Deferred charges - debt refunding		12,069,898
Deferred issuance costs	3,632,553	3,124,972
Due from component units	250,344	
Capital assets, not being depreciated	451,781,591	
Capital assets, net of accumulated depreciation	650,375,214	219,122,719
<b>Total Assets</b>	<b>1,324,627,598</b>	<b>405,639,089</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	6,560,844	
Retainage payable	1,629,538	2,794,247
Accrued interest payable	1,422,068	2,143,862
Unearned revenues	7,105,488	
Due to primary government		250,344
Due to other governments	288,655	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	486,223,952	346,581,848
<b>Total Liabilities</b>	<b>518,536,472</b>	<b>351,770,301</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	780,198,259	(127,459,129)
Restricted for:		
Debt Service	9,496,526	
Unrestricted	16,396,346	181,327,917
<b>Total Net Assets</b>	<b>\$ 806,091,131</b>	<b>\$ 53,868,788</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Seven Months Ended April 30, 2013*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 23,804,786	\$ 4,789,194	\$ 5,614,010	\$
Financial administration	4,299,610	1,371,929		
Administration of justice	41,586,058	3,662,236	5,460,631	
Construction and maintenance	26,853,455	2,148,532	6,096,092	
Health and welfare	13,239,581	3,838,878	4,617,427	
Cooperative services	510,666			
Public safety	26,435,390	350,949	2,038,255	
Park and recreation	1,333,422	116,824		
Libraries and education	8,279,751	142,941	44,917	
Capital outlay, interim financial activity	(986,492)			
Internal Service Fund, interim activity	346,696			
Interest on long-term debt	8,533,905			
Total Primary Government	\$ 154,236,828	\$ 16,421,483	\$ 23,871,332	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	8,318,896	10,706,660		
FB Grand Parkway Toll Road Operations	3,980,982			1,092,983
FB Housing Finance Corp.				
FBC Industrial Development Corporation	12,087	146,200		
Total Component Units	\$ 12,311,965	\$ 10,852,860	\$	\$ 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
<b>Governmental Activities</b>	
\$ (13,401,582)	\$
(2,927,681)	
(32,463,191)	
(18,608,831)	
(4,783,276)	
(510,666)	
(24,046,186)	
(1,216,598)	
(8,091,893)	
986,492	
(346,696)	
(8,533,905)	
<u>(113,944,013)</u>	
	2,387,764
	(2,887,999)
	134,113
	<u>(366,122)</u>
204,156,854	
1,162,304	
580,872	262,456
6,871,680	
<u>212,771,710</u>	<u>262,456</u>
98,827,697	(103,666)
707,263,434	53,972,454
<u>\$ 806,091,131</u>	<u>\$ 53,868,788</u>

**FORT BEND COUNTY, TEXAS****BALANCE SHEET****GOVERNMENTAL FUNDS***April 30, 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	\$ 89,009,213	\$ 10,079,954	\$ 36,237,749	\$ 46,942,494	\$ 182,269,410
Taxes receivable, net	7,474,095	838,640		1,255,419	9,568,154
Grants receivable	3,223,024			184,642	3,407,666
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,472,709			232,319	1,705,028
Due from other funds	10,156,976			885,440	11,042,416
Due from component units	250,344				250,344
Prepaid items	768,921				768,921
<b>Total Assets</b>	<b>\$ 116,674,425</b>	<b>\$ 10,918,594</b>	<b>\$ 36,237,749</b>	<b>\$ 49,500,315</b>	<b>\$ 213,331,083</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 5,400,269	\$	\$	\$	\$ 5,400,269
Retainage payable	90,396		1,311,829	227,315	1,629,540
Due to other funds			7,285	655,885	663,170
Due to other governments	288,655				288,655
Deferred revenue	11,815,389	838,640		1,255,420	13,909,449
<b>Total Liabilities</b>	<b>17,594,709</b>	<b>838,640</b>	<b>1,319,114</b>	<b>2,138,620</b>	<b>21,891,083</b>
Fund Balances:					
Reserved for:					
Debt service		10,079,954			10,079,954
Prepaid Items	768,921				768,921
Capital projects			34,918,635	5,462,720	40,381,355
Unreserved, reported in:					
General Fund	98,310,795				98,310,795
Special revenue funds				41,898,975	41,898,975
<b>Total Fund Balances</b>	<b>99,079,716</b>	<b>10,079,954</b>	<b>34,918,635</b>	<b>47,361,695</b>	<b>191,440,000</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 116,674,425</b>	<b>\$ 10,918,594</b>	<b>\$ 36,237,749</b>	<b>\$ 49,500,315</b>	<b>\$ 213,331,083</b>

**FORT BEND COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Seven Months Ended April 30, 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	\$ 154,455,817	\$ 30,660,436	\$	\$ 19,040,601	\$ 204,156,854
Taxes - Sales				1,162,304	1,162,304
Fees and fines	13,016,730			4,918,059	17,934,789
Intergovernmental	11,109,615		5,013,578	10,188,225	26,311,418
Earnings on investments	351,500	17,509	87,360	124,503	580,872
Miscellaneous	5,372,224			1,562,091	6,934,315
<b>Total Revenues</b>	<b>184,305,886</b>	<b>30,677,945</b>	<b>5,100,938</b>	<b>36,995,783</b>	<b>257,080,552</b>
<b>Expenditures</b>					
Current:					
General administration	22,644,230			236,975	22,881,205
Financial administration	4,141,797				4,141,797
Administration of justice	30,144,511			10,724,102	40,868,613
Construction and maintenance	1,456,763			12,012,486	13,469,249
Health and welfare	10,793,850			2,591,747	13,385,597
Cooperative services	475,661				475,661
Public safety	23,597,836			1,015,614	24,613,450
Parks and recreation	976,471				976,471
Libraries and education	7,410,952			16,549	7,427,501
<b>Capital Outlay</b>	<b>10,088,573</b>		<b>13,432,465</b>	<b>4,499,127</b>	<b>28,020,165</b>
<b>Debt Service:</b>					
Principal		15,630,000			15,630,000
Interest and fiscal charges		8,532,905			8,532,905
Debt issuance costs		1,000			1,000
<b>Total Expenditures</b>	<b>111,730,644</b>	<b>24,163,905</b>	<b>13,432,465</b>	<b>31,096,600</b>	<b>180,423,614</b>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	72,575,242	6,514,040	(8,331,527)	5,899,183	76,656,938
<b>Other Financing Sources (Uses)</b>					
Transfers in	682,545			10,682,779	11,365,324
Transfers (out)	(10,204,638)	(425,187)		(735,499)	(11,365,324)
<b>Total Other Financing Sources (Uses)</b>	<b>(9,522,093)</b>	<b>(425,187)</b>		<b>9,947,280</b>	
Net change in fund balances	63,053,149	6,088,853	(8,331,527)	15,846,463	76,656,938
<b>Fund Balances, Beginning</b>	<b>36,026,567</b>	<b>3,991,101</b>	<b>43,250,162</b>	<b>31,515,232</b>	<b>114,783,062</b>
<b>Fund Balances, Ending</b>	<b>\$ 99,079,716</b>	<b>\$ 10,079,954</b>	<b>\$ 34,918,635</b>	<b>\$ 47,361,695</b>	<b>\$ 191,440,000</b>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 16,549,571
Total Current Assets	<u>16,549,571</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>679,537</u>
Total Capital Assets	<u>679,537</u>
<b>Total Assets</b>	<u>17,229,108</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	5,380,760
Due to other funds	<u>10,379,246</u>
Total Current Liabilities	<u>15,760,006</u>
<b>Total Liabilities</b>	<u>15,760,006</u>
<b>Net Assets (Deficit)</b>	
Invested in capital assets, net of related debt	
Unrestricted	<u>1,469,102</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ 1,469,102</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
*For the Seven Months Ended April 30, 2013*

	<b>Governmental Activities Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 19,116,515
<b>Total Operating Revenues</b>	<u>19,116,515</u>
<b>Operating Expenses</b>	
Current operations - general administration	679,367
Benefits provided	<u>18,995,066</u>
<b>Total Operating Expenses</b>	<u>19,674,433</u>
<b>Operating Income (Loss)</b>	(557,918)
<b>Non-Operating Revenues</b>	
Earnings on investments	<u>21,606</u>
<b>Total Non-Operating Revenues</b>	<u>21,606</u>
Change in Net Assets	(536,312)
<b>Total Net Assets (Deficit), Beginning</b>	<u>2,005,414</u>
<b>Total Net Assets (Deficit), Ending</b>	<u><u>\$ 1,469,102</u></u>



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Seven Months Ended April 30, 2013*

	<b>Governmental Activities Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 29,576,364
Payment of benefits	(18,995,066)
Payment of general administration expenses	(679,367)
<b>Net Cash Provided by Operating Activities</b>	<u>9,901,931</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	21,606
<b>Net Cash Provided by Investing Activities</b>	<u>21,606</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	(17,684)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>(17,684)</u>
<b>Net Increase in Cash and Cash Equivalents</b>	9,905,853
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>6,643,718</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 16,549,571</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (557,918)
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	82
(Increase) Decrease in other receivables	152
(Increase) Decrease in due from other funds	10,459,615
<b>Total adjustments</b>	<u>10,459,849</u>
<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ 9,901,931</u></u>

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

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 17,275,676</u>
<b>Total Assets</b>	<u><u>\$ 17,275,676</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 17,275,676</u>
<b>Total Liabilities</b>	<u><u>\$ 17,275,676</u></u>



**FORT BEND COUNTY, TEXAS**

**STATEMENT OF NET ASSETS**

**COMPONENT UNITS**

*April 30, 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	\$ 7,702	\$ 67,797,099	\$ 103,250,182	\$	\$ 266,517	\$ 171,321,500
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		152,202,197	66,920,522			219,122,719
<b>Total Assets</b>	<u>7,702</u>	<u>233,578,916</u>	<u>171,785,954</u>		<u>266,517</u>	<u>405,639,089</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Retainage payable		315,858	2,478,389			2,794,247
Due to primary government		248,940			1,404	250,344
Accrued interest payable		1,366,007	777,855			2,143,862
Due in more than one year		172,741,593	173,840,255			346,581,848
<b>Total Liabilities</b>		<u>174,672,398</u>	<u>177,096,499</u>		<u>1,404</u>	<u>351,770,301</u>
<b>Net Assets</b>						
Invested in capital assets, net of related debt		(20,539,396)	(106,919,733)			(127,459,129)
Unrestricted	7,702	79,445,914	101,609,188		265,113	181,327,917
<b>Total Net Assets</b>	<u>\$ 7,702</u>	<u>\$ 58,906,518</u>	<u>\$ (5,310,545)</u>	<u>\$</u>	<u>\$ 265,113</u>	<u>\$ 53,868,788</u>

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

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Seven Months Ended April 30, 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	3,677,365	10,706,660
Interest on long-term debt	4,641,531	
<b>Total Fort Bend Toll Road Authority</b>	8,318,896	10,706,660
<b>Grand Parkway Toll Road Operations</b>		
Toll road operations	211,377	1,092,983
Interest on long-term debt	3,769,605	
<b>Total Grand Parkway Toll Road Operations</b>	3,980,982	1,092,983
<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>	<b>\$ 12,311,965</b>	<b>\$ 10,852,860 \$ 1,092,983</b>

**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>
\$	\$	\$	\$	\$	\$
	7,029,295				7,029,295
	(4,641,531)				(4,641,531)
	2,387,764				2,387,764
		881,606			881,606
		(3,769,605)			(3,769,605)
		(2,887,999)			(2,887,999)
				134,113	134,113
				134,113	134,113
	2,387,764	(2,887,999)		134,113	(366,122)
11	108,792	153,357		296	262,456
11	108,792	153,357		296	262,456
11	2,496,556	(2,734,642)		134,409	(103,666)
7,691	56,409,962	(2,575,903)		130,704	53,972,454
\$ 7,702	\$ 58,906,518	\$ (5,310,545)	\$	\$ 265,113	\$ 53,868,788



## **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 Seven Months Ended April 30, 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	\$ 154,429,687	\$ (1,254,024)	99.2%
Fees and fines	22,988,350	22,988,350	12,499,091	(10,489,259)	54.4%
Intergovernmental	2,135,000	2,138,000	1,228,957	(909,043)	57.5%
Earnings on investments	753,530	753,530	351,500	(402,030)	46.6%
Miscellaneous	2,916,100	2,923,740	1,834,590	(1,089,150)	62.7%
<b>Total Revenues</b>	<b>184,476,691</b>	<b>184,487,331</b>	<b>170,343,825</b>	<b>(14,143,506)</b>	<b>92.3%</b>
<b>Expenditures</b>					
Current:					
General administration	34,446,533	33,280,205	21,415,018	11,865,187	64.3%
Financial administration	7,349,009	7,271,582	4,141,797	3,129,785	57.0%
Administration of justice	53,019,658	53,452,946	29,398,401	24,054,546	55.0%
Construction and maintenance	3,063,893	2,979,558	1,456,763	1,522,796	48.9%
Health and welfare	19,893,906	19,137,324	7,794,862	11,342,462	40.7%
Cooperative services	1,019,148	986,526	475,436	511,091	48.2%
Public safety	36,090,446	37,007,560	19,911,594	17,095,966	53.8%
Parks and recreation	2,113,528	2,035,107	976,471	1,058,636	48.0%
Libraries and education	13,255,384	13,159,696	7,393,940	5,765,757	56.2%
<b>Capital Outlay</b>	<b>6,199,791</b>	<b>2,075,337</b>	<b>1,142,462</b>	<b>932,874</b>	<b>55.0%</b>
<b>Total Expenditures</b>	<b>176,451,296</b>	<b>171,385,843</b>	<b>94,106,744</b>	<b>77,279,099</b>	<b>54.9%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,025,395	13,101,488	76,237,081	63,135,593	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-		
Transfers out	(10,204,638)	(10,152,114)	(10,204,638)	52,524	
<b>Total Other Financing Sources (Uses)</b>	<b>(10,204,638)</b>	<b>(10,152,114)</b>	<b>(10,204,638)</b>	<b>52,524</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(2,179,243)</b>	<b>2,949,374</b>	<b>66,032,443</b>	<b>63,188,117</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(2,979,291)		
<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>\$ 38,975,941</b>	<b>\$ 99,079,718</b>	<b>\$ 63,188,117</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	\$ 170,343,825	\$ 13,962,107	\$ 184,305,931
Expenditures	94,106,744	17,623,943	111,730,687
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	76,237,081	(3,661,837)	72,575,244
Transfers in		682,545	682,545
Transfers out	(10,204,638)	-	(10,204,638)
<b>Total Other Financing Sources (Uses)</b>	(10,204,638)	682,545	(9,522,093)
<b>Net Changes in Fund Balances</b>	66,032,443	(2,979,291)	63,053,151
<b>Fund Balances, Beginning</b>			36,026,567
<b>Fund Balances, Ending</b>			<u>\$ 99,079,718</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**  
*April 30, 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	\$ 2,266,416	\$ 1,330,750	\$ 4,251,327	\$ 11,599,882
Taxes receivable, net				857,829
Grants receivable			22,756	150,612
Other receivables			18,530	90,664
Due from other funds			309,725	273,517
<b>Total Assets</b>	<u>\$ 2,266,416</u>	<u>\$ 1,330,750</u>	<u>\$ 4,602,338</u>	<u>\$ 12,972,504</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 29,948
Due to other funds				
Deferred revenues				857,829
<b>Total Liabilities</b>				<u>887,777</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	2,266,416	1,330,750	4,602,338	12,084,727
<b>Total Fund Balances</b>	<u>2,266,416</u>	<u>1,330,750</u>	<u>4,602,338</u>	<u>12,084,727</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,266,416</u>	<u>\$ 1,330,750</u>	<u>\$ 4,602,338</u>	<u>\$ 12,972,504</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>
\$ 9,529,497	\$ 544,155	\$ 4,261	\$ 27,077	\$ 1,075,837	\$ 842,764
397,590					
6,013					
				29,591	
302,049					
<u>\$ 10,235,149</u>	<u>\$ 544,155</u>	<u>\$ 4,261</u>	<u>\$ 27,077</u>	<u>\$ 1,105,428</u>	<u>\$ 842,764</u>
\$	\$	\$	\$	\$	\$
			95	9,530	4,097
397,591					
<u>397,591</u>			<u>95</u>	<u>9,530</u>	<u>4,097</u>
9,837,558	544,155	4,261	26,982	1,095,898	838,667
<u>9,837,558</u>	<u>544,155</u>	<u>4,261</u>	<u>26,982</u>	<u>1,095,898</u>	<u>838,667</u>
<u>\$ 10,235,149</u>	<u>\$ 544,155</u>	<u>\$ 4,261</u>	<u>\$ 27,077</u>	<u>\$ 1,105,428</u>	<u>\$ 842,764</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**April 30, 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	\$ 8,274	\$ 147,020	\$ 71,196	\$ 46,402
Taxes receivable, net				
Grants receivable				
Other receivables			565	
Due from other funds				
<b>Total Assets</b>	<u>\$ 8,274</u>	<u>\$ 147,020</u>	<u>\$ 71,761</u>	<u>\$ 46,402</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	61	2,211		
Deferred revenues				
<b>Total Liabilities</b>	<u>61</u>	<u>2,211</u>		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,213	144,809	71,761	46,402
<b>Total Fund Balances</b>	<u>8,213</u>	<u>144,809</u>	<u>71,761</u>	<u>46,402</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 8,274</u>	<u>\$ 147,020</u>	<u>\$ 71,761</u>	<u>\$ 46,402</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>
\$ 57,004	\$ 129,446	\$ 2,880	\$ 17,697	\$ 150,768	\$ 2,104,043
	70				92,848
<u>\$ 57,004</u>	<u>\$ 129,516</u>	<u>\$ 2,880</u>	<u>\$ 17,697</u>	<u>\$ 150,768</u>	<u>\$ 2,196,891</u>
\$ 142	\$ 2,229	\$	\$	\$ 685	\$ 6,264
<u>142</u>	<u>2,229</u>			<u>685</u>	<u>6,264</u>
<u>56,862</u>	<u>127,287</u>	<u>2,880</u>	<u>17,697</u>	<u>150,083</u>	<u>2,190,627</u>
<u>56,862</u>	<u>127,287</u>	<u>2,880</u>	<u>17,697</u>	<u>150,083</u>	<u>2,190,627</u>
<u>\$ 57,004</u>	<u>\$ 129,516</u>	<u>\$ 2,880</u>	<u>\$ 17,697</u>	<u>\$ 150,768</u>	<u>\$ 2,196,891</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**April 30, 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	\$ 45,963	\$ 1,027,369	\$ 1,982,734	\$ 8,793
Taxes receivable, net				
Grants receivable				
Other receivables				51
Due from other funds				
<b>Total Assets</b>	<b>\$ 45,963</b>	<b>\$ 1,027,369</b>	<b>\$ 1,982,734</b>	<b>\$ 8,844</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		2,481	13,893	
Deferred revenues				
<b>Total Liabilities</b>		<b>2,481</b>	<b>13,893</b>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	45,963	1,024,888	1,968,841	8,844
<b>Total Fund Balances</b>	<b>45,963</b>	<b>1,024,888</b>	<b>1,968,841</b>	<b>8,844</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 45,963</b>	<b>\$ 1,027,369</b>	<b>\$ 1,982,734</b>	<b>\$ 8,844</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
\$ 10,074	\$ 863,723	\$ 200,214	\$ 107,591	\$ 793	\$ 200,926
		5,261			
<u>\$ 10,074</u>	<u>\$ 863,723</u>	<u>\$ 205,475</u>	<u>\$ 107,591</u>	<u>\$ 793</u>	<u>\$ 200,926</u>
\$	\$	\$	\$	\$	\$
		447	137,708		
		447	137,708		
10,074	863,723	205,028	(30,117)	793	200,926
10,074	863,723	205,028	(30,117)	793	200,926
<u>\$ 10,074</u>	<u>\$ 863,723</u>	<u>\$ 205,475</u>	<u>\$ 107,591</u>	<u>\$ 793</u>	<u>\$ 200,926</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**April 30, 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	\$ 36,570	\$ 38,333	\$ 521,781	\$ 2,030,997
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
<b>Total Assets</b>	<u>\$ 36,570</u>	<u>\$ 38,333</u>	<u>\$ 521,781</u>	<u>\$ 2,030,997</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	730	42,007	240,329	192,976
Deferred revenues				
<b>Total Liabilities</b>	<u>730</u>	<u>42,007</u>	<u>240,329</u>	<u>192,976</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	35,840	(3,674)	281,452	1,838,021
<b>Total Fund Balances</b>	<u>35,840</u>	<u>(3,674)</u>	<u>281,452</u>	<u>1,838,021</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 36,570</u>	<u>\$ 38,333</u>	<u>\$ 521,781</u>	<u>\$ 2,030,997</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>
\$ 801,982	\$ 4,466,913	\$ 391,042	\$ 46,942,494
			1,255,419
			184,642
			232,319
	149		885,440
<u>\$ 801,982</u>	<u>\$ 4,467,062</u>	<u>\$ 391,042</u>	<u>\$ 49,500,314</u>
\$ 143,325	\$ 54,041	\$	\$ 227,314
			655,885
			1,255,420
<u>143,325</u>	<u>54,041</u>		<u>2,138,619</u>
658,657	4,413,021	391,042	5,462,720
			41,898,975
<u>658,657</u>	<u>4,413,021</u>	<u>391,042</u>	<u>47,361,695</u>
<u>\$ 801,982</u>	<u>\$ 4,467,062</u>	<u>\$ 391,042</u>	<u>\$ 49,500,314</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Seven Months Ended April 30, 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	\$	\$	\$	\$ 11,447,055
Taxes, sales	1,162,304			
Fees and fines				2,316,052
Intergovernmental		197,778	160,255	1,018,663
Earnings on investments	3,186	2,392	8,453	21,188
Miscellaneous			18,406	259,821
<b>Total Revenues</b>	<u>1,165,490</u>	<u>200,170</u>	<u>187,114</u>	<u>15,062,779</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice			5,742,353	
Construction and maintenance				8,287,286
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				438,414
<b>Total Expenditures</b>			<u>5,742,353</u>	<u>8,725,700</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	1,165,490	200,170	(5,555,239)	6,337,079
<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	1,165,490	200,170	4,465,199	6,337,079
<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>\$ 2,266,416</u>	<u>\$ 1,330,750</u>	<u>\$ 4,602,338</u>	<u>\$ 12,084,727</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>
\$ 7,593,546	\$	\$	\$	\$	\$
				187,933	
1,415	62,424				12,708
15,686	785	6	44	1,545	1,216
345,198			4,269	47	29,570
<u>7,955,845</u>	<u>63,209</u>	<u>6</u>	<u>4,313</u>	<u>189,525</u>	<u>43,494</u>
				148,012	
3,601,983			16,066		
					38,738
<u>648,449</u>					
<u>4,250,432</u>			<u>16,066</u>	<u>148,012</u>	<u>38,738</u>
3,705,413	63,209	6	(11,753)	41,513	4,756
425,187					
<u>425,187</u>					
4,130,600	63,209	6	(11,753)	41,513	4,756
5,706,958	480,946	4,255	38,735	1,054,385	833,911
<u>\$ 9,837,558</u>	<u>\$ 544,155</u>	<u>\$ 4,261</u>	<u>\$ 26,982</u>	<u>\$ 1,095,898</u>	<u>\$ 838,667</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Seven Months Ended April 30, 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			2,955	
Intergovernmental				
Earnings on investments		192	101	65
Miscellaneous	500	35,244		2,860
<b>Total Revenues</b>	<u>500</u>	<u>35,436</u>	<u>3,056</u>	<u>2,925</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare	233			
Public safety				
Libraries and education		16,549		
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>233</u>	<u>16,549</u>		
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	267	18,887	3,056	2,925
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	267	18,887	3,056	2,925
<b>Fund Balances, Beginning</b>	7,946	125,922	68,705	43,477
<b>Fund Balances, Ending</b>	<u>\$ 8,213</u>	<u>\$ 144,809</u>	<u>\$ 71,761</u>	<u>\$ 46,402</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>
\$	\$	\$	\$	\$	\$
	13,601				563,540
	13,622				
		4	26	240	
15,371		360			
<u>15,371</u>	<u>27,223</u>	<u>364</u>	<u>26</u>	<u>240</u>	<u>563,540</u>
					218,416
17,842	22,280			29,304	
		192			
<u>17,842</u>	<u>22,280</u>	<u>192</u>		<u>29,304</u>	<u>218,416</u>
(2,471)	4,943	172	26	(29,064)	345,124
(2,471)	4,943	172	26	(29,064)	345,124
59,333	122,344	2,708	17,671	179,147	1,845,503
<u>\$ 56,862</u>	<u>\$ 127,287</u>	<u>\$ 2,880</u>	<u>\$ 17,697</u>	<u>\$ 150,083</u>	<u>\$ 2,190,627</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Seven Months Ended April 30, 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				764
Intergovernmental			117,159	
Earnings on investments	45,512	1,193	3,140	
Miscellaneous		252,442	591,041	
<b>Total Revenues</b>	<b>45,512</b>	<b>253,635</b>	<b>711,340</b>	<b>764</b>
<b>Expenditures</b>				
Current:				
General administration		18,559		
Administration of justice			171,941	
Construction and maintenance				
Health and welfare				
Public safety			900,675	
Libraries and education				
<b>Capital Outlay</b>			222,550	
<b>Total Expenditures</b>		<b>18,559</b>	<b>1,295,166</b>	
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>45,512</b>	<b>235,076</b>	<b>(583,826)</b>	<b>764</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	45,512	235,076	(583,826)	764
<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>\$ 45,963</b>	<b>\$ 1,024,888</b>	<b>\$ 1,968,841</b>	<b>\$ 8,844</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	7,952	2,502,565		202,554
16		145		17	287
		165		776	
16	1,038,140	8,262	2,502,565	793	202,841
1,472	174,417				1,915
		42,766	2,532,682		
2,630					
4,102	174,417	42,766	2,532,682		1,915
(4,086)	863,723	(34,504)	(30,117)	793	200,926
		184,200			
		184,200			
(4,086)	863,723	149,696	(30,117)	793	200,926
14,160		55,332			
\$ 10,074	\$ 863,723	\$ 205,028	\$ (30,117)	\$ 793	\$ 200,926

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Seven Months Ended April 30, 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				1,833,214
Intergovernmental	117,195	150,973	1,576,347	3,008,475
Earnings on investments	104			5,307
Miscellaneous				5,511
<b>Total Revenues</b>	<b>117,299</b>	<b>150,973</b>	<b>1,576,347</b>	<b>4,852,507</b>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice		105,185	1,294,895	3,014,486
Construction and maintenance				
Health and welfare				
Public safety	73,379			
Libraries and education				
<b>Capital Outlay</b>	<b>8,080</b>	<b>49,462</b>		
<b>Total Expenditures</b>	<b>81,459</b>	<b>154,647</b>	<b>1,294,895</b>	<b>3,014,486</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>35,840</b>	<b>(3,674)</b>	<b>281,452</b>	<b>1,838,021</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				52,954
Transfers (out)				(52,954)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	35,840	(3,674)	281,452	1,838,021
<b>Fund Balances, Beginning</b>				
<b>Fund Balances, Ending</b>	<b>\$ 35,840</b>	<b>\$ (3,674)</b>	<b>\$ 281,452</b>	<b>\$ 1,838,021</b>

Capital Projects Funds			
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 19,040,601
			1,162,304
			4,918,059
			10,188,225
4,478	7,274	1,901	124,503
510			1,562,091
4,988	7,274	1,901	36,995,783
			236,975
			10,724,102
17,402	84,619	21,196	12,012,486
			2,591,747
			1,015,614
			16,549
2,297,490	772,084	62,598	4,499,127
2,314,892	856,703	83,794	31,096,600
(2,309,904)	(849,429)	(81,893)	5,899,183
			10,682,779
		(682,545)	(735,499)
		(682,545)	9,947,280
(2,309,904)	(849,429)	(764,438)	15,846,463
2,968,561	5,262,450	1,155,480	31,515,232
\$ 658,657	\$ 4,413,021	\$ 391,042	\$ 47,361,695

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Seven Months Ended April 30, 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	\$ 11,447,055	\$ (200,914)	98.3%
Fees and fines	4,975,000	4,975,000	3,334,715	(1,640,285)	67.0%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	150,000	150,000	21,188	(128,812)	14.1%
Miscellaneous	450,000	450,000	166,026	(283,974)	36.9%
<b>Total Revenues</b>	<b>17,327,969</b>	<b>17,327,969</b>	<b>14,968,984</b>	<b>(2,358,985)</b>	<b>86.4%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	19,455,522	19,367,651	8,154,036	11,213,615	42.1%
<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>19,375,151</b>	<b>8,161,536</b>	<b>11,213,615</b>	<b>42.1%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,127,553)	(2,047,182)	6,807,448	8,854,630	
<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>(2,047,182)</b>	<b>6,807,448</b>	<b>8,854,630</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(470,369)		
<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>\$ 3,700,466</b>	<b>\$ 12,084,727</b>	<b>\$ 8,854,630</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	\$ 14,968,984	\$ 93,795	\$ 15,062,779
Expenditures	8,161,536	564,164	8,725,700
<b>Net Changes in Fund Balances</b>	<b>6,807,448</b>	<b>(470,369)</b>	<b>6,337,079</b>
<b>Fund balances, Beginning</b>			<b>5,747,648</b>
<b>Fund balances, Ending</b>			<b>\$ 12,084,727</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Seven Months Ended April 30, 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	\$ 7,593,546	\$ (181,669)	97.7%
Earnings on investments	100,000	100,000	15,686	(84,314)	15.7%
Miscellaneous	65,000	65,000	25,854	(39,146)	39.8%
<b>Total Revenues</b>	<u>7,940,215</u>	<u>7,940,215</u>	<u>7,954,429</u>	<u>14,214</u>	<u>100.2%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	7,296,394	7,249,107	3,601,983	3,647,124	49.7%
<b>Capital Outlay</b>	<u>447,720</u>	<u>453,720</u>	<u>256,500</u>	<u>197,220</u>	<u>56.5%</u>
<b>Total Expenditures</b>	<u>7,744,114</u>	<u>7,702,827</u>	<u>3,858,483</u>	<u>3,844,344</u>	<u>50.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,101</u>	<u>237,388</u>	<u>4,095,946</u>	<u>3,858,558</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>4,521,134</u>	<u>4,283,745</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(390,533)		
<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>\$ 9,837,558</u>	<u>\$ 4,283,745</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	\$ 7,954,429	\$ 1,415	\$ 7,955,844
Expenditures	<u>3,858,483</u>	<u>391,949</u>	<u>4,250,431</u>
<b>Net Changes in Fund Balances</b>	4,521,134	(390,533)	4,130,600
<b>Fund balances, Beginning</b>			<u>5,706,958</u>
<b>Fund balances, Ending</b>			<u>\$ 9,837,558</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Seven Months Ended April 30, 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	\$ 30,660,436	\$ (254,659)	99.2%
Fees and fines	100,000	100,000	-	(100,000)	0.0%
Earnings on investments	145,000	145,000	17,509	(127,491)	12.1%
<b>Total Revenues</b>	<b>31,160,095</b>	<b>31,160,095</b>	<b>30,677,945</b>	<b>(482,150)</b>	<b>98.5%</b>
<b>Expenditures</b>					
Current:					
Principal	15,630,000	15,630,000	15,630,000		100.0%
Interest and fiscal charges	16,761,429	16,761,429	8,533,905	8,227,524	50.9%
Debt issuance costs			-		
<b>Total Expenditures</b>	<b>32,391,429</b>	<b>32,391,429</b>	<b>24,163,905</b>	<b>8,227,524</b>	<b>74.6%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,231,334)	(1,231,334)	6,514,040	7,745,374	
<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>6,088,853</b>	<b>8,170,562</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>\$ 10,079,954</b>	<b>\$ 8,170,562</b>	

Note: Totals may differ immaterially due to rounding.

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 14,349,833	\$ 2,199,739	\$ 16,549,572
Total Current Assets	<u>14,349,833</u>	<u>2,199,739</u>	<u>16,549,572</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	679,537		679,537
Total Capital Assets	<u>679,537</u>	<u></u>	<u>679,537</u>
<b>Total Assets</b>	<u>15,029,370</u>	<u>2,199,739</u>	<u>17,229,109</u>
<b>Liabilities</b>			
Benefits payable	1,694,834	3,685,926	5,380,760
Due to other funds	9,816,223	563,023	10,379,246
<b>Total Liabilities</b>	<u>11,511,057</u>	<u>4,248,949</u>	<u>15,760,006</u>
<b>Net Assets (Deficit)</b>			
Invested in capital assets, net of related debt			
Unrestricted	<u>3,518,312</u>	<u>(2,049,210)</u>	<u>1,469,102</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ 3,518,312</u>	<u>\$ (2,049,210)</u>	<u>\$ 1,469,102</u>



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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 17,845,940	\$ 1,270,575	\$ 19,116,515
<b>Total Operating Revenues</b>	<u>17,845,940</u>	<u>1,270,575</u>	<u>19,116,515</u>
<b>Operating Expenses</b>			
Current operations - general administration	488,042	191,325	679,367
Benefits provided	<u>18,307,163</u>	<u>687,903</u>	<u>18,995,066</u>
<b>Total Operating Expenses</b>	<u>18,795,205</u>	<u>879,228</u>	<u>19,674,433</u>
<b>Operating (Loss)</b>	(949,265)	391,347	(557,918)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>21,606</u>	<u></u>	<u>21,606</u>
<b>Total Non-Operating Revenues</b>	<u>21,606</u>	<u></u>	<u>21,606</u>
Change in Net Assets	(927,659)	391,347	(536,312)
<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>\$ 3,518,312</u>	<u>\$ (2,049,210)</u>	<u>\$ 1,469,102</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Seven Months Ended April 30, 2013*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 27,723,820	\$ 1,852,544	\$ 29,576,364
Payment of benefits	(18,307,163)	(687,903)	(18,995,066)
Payment of general administration expenses	(488,042)	(191,325)	(679,367)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>8,928,615</b>	<b>973,316</b>	<b>9,901,931</b>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	21,606		21,606
<b>Net Cash Flows Provided by Investing Activities</b>	<b>21,606</b>		<b>21,606</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	(17,684)		(17,684)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>(17,684)</b>		<b>(17,684)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>8,932,537</b>	<b>973,316</b>	<b>9,905,853</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>5,417,295</b>	<b>1,226,423</b>	<b>6,643,718</b>
<b>Cash and Cash Equivalents, Ending of Year</b>	<b>\$ 14,349,833</b>	<b>\$ 2,199,739</b>	<b>\$ 16,549,571</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (949,265)	\$ 391,347	\$ (557,918)
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	9,877,646	581,969	10,459,615
<b>Total adjustments</b>	<b>9,877,880</b>	<b>581,969</b>	<b>10,459,849</b>
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 8,928,615</b>	<b>\$ 973,316</b>	<b>\$ 9,901,931</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.

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
<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>Seven Months Ended 4/30/13</u>
\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 780,198,259
4,034,606	5,363,740	4,168,945	4,477,906	2,977,050	9,496,526
<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>16,396,346</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>\$ 806,091,131</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>\$ 806,091,131</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	Seven Months Ended 4/30/13
\$ 33,235,842	\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 23,804,786
7,581,878	8,841,189	8,059,389	9,441,048	8,345,130	4,299,610
65,681,467	75,836,037	78,173,873	86,468,201	91,021,550	41,586,058
47,535,293	47,188,776	46,946,163	45,632,055	54,818,967	26,853,455
21,592,759	25,623,533	28,566,454	30,104,991	30,906,886	13,239,581
1,143,390	1,188,580	1,123,951	1,177,426	1,118,341	510,666
50,016,288	61,126,911	55,269,509	55,315,591	54,702,459	26,435,390
2,128,502	1,879,525	2,263,280	2,917,574	2,614,004	1,333,422
12,325,097	12,956,363	13,468,700	14,800,838	15,708,114	8,279,751
10,621,067	12,338,352	15,494,994	14,887,908	15,037,346	(986,492)
					346,696
					8,533,905
<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>\$ 154,236,828</u>
\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 4,789,194
1,976,033	2,451,191	3,273,137	3,988,371	4,695,710	1,371,929
6,692,111	6,828,228	7,032,374	7,222,932	7,522,930	3,662,236
8,305,998	8,442,746	6,737,542	6,679,429	7,466,798	2,148,532
4,036,821	5,057,246	5,652,201	6,396,645	6,138,679	3,838,878
3,946,125	4,887,245	5,060,714	5,621,993	5,642,978	350,949
189,273	187,724	136,864	141,893	183,406	116,824
262,957	256,730	240,719	246,699	269,015	142,941
6,386,016	6,257,935	2,034,953	5,257,804	4,167,626	5,614,010
5,995,866	7,242,476	6,805,719	7,719,264	6,821,433	5,460,631
1,137,555	1,509,761	356,447	1,381,572	949,663	6,096,092
4,663,836	4,982,855	8,188,534	12,506,581	10,899,781	4,617,427
1,936		13,136			
5,754,025	13,784,334	4,464,349	8,623,225	6,252,054	2,038,255
102,738	61,023	1,255,743	157,468	104,002	
141,938	97,403	194,400	174,204	438,841	44,917
		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>\$ 40,292,815</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					Seven Months Ended 4/30/13
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>\$ (113,944,013)</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>\$ (113,944,013)</u></u>
\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 204,156,854
				1,099,103	1,162,304
8,082,178	3,664,184	3,870,155	2,925,202	2,584,776	580,872
<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>6,871,680</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>212,771,710</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>\$ 212,771,710</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>\$ 98,827,697</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>\$ 98,827,697</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	Seven Months Ended 4/30/13
\$ 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	98,310,795
<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>\$ 99,079,716</u>
\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 10,079,954
7,879	11,224	4,305	69,379	54,201	
106,937,644	154,475,649	76,694,711		43,250,162	40,381,355
15,585,100	23,120,456	22,906,854			41,898,975
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>\$ 92,360,284</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	Seven Months Ended 4/30/13
\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 204,156,854
				1,099,103	1,162,304
28,948,356	34,591,324	35,306,339	37,371,124	39,598,440	17,934,789
27,189,804	35,910,436	28,400,145	36,971,987	29,377,233	26,311,418
7,875,929	3,509,046	3,744,027	2,798,039	2,451,577	580,872
5,397,431	8,396,202	7,256,967	6,635,261	7,175,498	6,934,315
243,359,126	272,965,912	273,936,675	281,183,309	279,758,358	257,080,552
36,060,406	38,259,862	40,727,455	42,352,337	35,704,861	22,881,205
6,330,272	7,162,814	6,725,826	7,176,186	7,221,313	4,141,797
38,895,064	68,150,496	67,310,882	71,839,346	75,286,042	40,868,613
28,584,504	30,896,400	26,775,517	29,542,425	28,214,027	13,469,249
20,369,042	22,539,945	21,124,782	22,067,744	27,835,260	13,385,597
975,720	1,049,985	933,519	986,392	960,392	475,661
63,081,120	44,578,722	40,895,974	44,156,502	45,463,593	24,613,450
1,739,346	1,815,986	2,231,528	2,263,590	1,957,044	976,471
10,422,032	11,398,561	11,354,804	12,176,637	13,012,700	7,427,501
78,040,663	102,627,536	99,931,347	88,927,796	44,845,672	28,020,165
8,220,000	8,305,000	8,100,000	12,590,000	13,300,000	15,630,000
12,266,435	12,149,302	16,341,773	15,528,257	15,571,727	8,532,905
	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	180,423,614
(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	76,656,938
9,569,698	23,578,390	15,248,368	14,402,786	13,258,127	11,365,324
(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(11,365,324)
	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	\$ 76,656,938
9.03%	8.26%	10.07%	10.78%	10.89%	15.85%