

MONTHLY FINANCIAL REPORT
For Eight Months Ended May 31, 2013



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS

TABLE OF CONTENTS

	<u>Pages</u>
 <u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i-ii
 <u>FINANCIAL SECTION</u>	
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Assets	1
Statement of Activities	2-3
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balances	5
Proprietary Funds Financial Statements	
Statement of Net Assets	6
Statement of Revenues, Expenses, and Changes in Fund Net Assets	7
Statement of Cash Flows	8
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Assets	9
Component Unit Financial Statements	
Statement of Net Assets	11
Statement of Activities	12-13
 Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	16
Notes to Required Supplementary Information	17
 Other Supplementary Information	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Non-Major Governmental Funds	28-35
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds	36-43
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual	
Road and Bridge Special Revenue Fund	44
Drainage District Special Revenue Fund	45
Debt Service Fund	46
Combining Statement of Net Assets - Internal Service Funds	47
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds	48
Combining Statement of Cash Flows - Internal Service Funds	49
 <u>STATISTICAL SECTION</u>	
Net Assets by Component	52-53
Changes in Net Assets	54-57
Fund Balance of Governmental Funds	58-59
Changes in Fund Balances, Governmental Funds	60-61





COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3744 (fax)
sturdrob@co.fort-bend.tx.us

July 30, 2013

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

Gentlemen:

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

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

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

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

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

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Sturdivant", 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***May 31, 2013*

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 179,028,439	\$ 163,423,271
Receivables:		
Taxes, net	8,734,593	
Grants	2,228,467	
Fees and fines	4,329,578	
Other	1,613,280	
Prepaid items	770,221	
Deferred charges - debt refunding		12,069,898
Deferred issuance costs	3,632,553	3,124,972
Due from component units	2,500	
Capital assets, not being depreciated	456,970,675	
Capital assets, net of accumulated depreciation	647,539,090	228,197,918
Total Assets	1,304,849,396	406,816,059
Liabilities		
Accounts payable and accrued expenses	7,083,317	
Retainage payable	1,933,616	3,106,496
Accrued interest payable	1,422,068	2,143,862
Unearned revenues	2,041,689	
Due to primary government		2,500
Due to other governments	282,622	
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
Total Liabilities	514,293,191	351,834,706
Net Assets		
Invested in capital assets, net of related debt	779,000,400	(118,383,930)
Restricted for:		
Debt Service	9,543,538	
Unrestricted	2,012,268	173,365,281
Total Net Assets	\$ 790,556,206	\$ 54,981,351

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eight Months Ended May 31, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 26,827,837	\$ 5,503,375	\$ 6,060,417	\$
Financial administration	4,880,763	1,382,248		
Administration of justice	48,193,559	4,172,773	5,534,415	
Construction and maintenance	30,655,005	2,212,260	6,096,092	
Health and welfare	15,347,115	4,484,913	5,087,555	
Cooperative services	569,308			
Public safety	29,642,259	389,094	2,274,388	
Park and recreation	1,420,313	131,321		
Libraries and education	9,398,483	167,756	59,226	
Capital outlay, interim financial activity	(830,130)			
Internal Service Fund, interim activity	712,047			
Interest on long-term debt	8,535,455			
Total Primary Government	\$ 175,352,014	\$ 18,443,740	\$ 25,112,093	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	9,036,022	12,589,662		
FB Grand Parkway Toll Road Operations	4,066,218			1,092,983
FB Housing Finance Corp.				
FBC Industrial Development Corporation	12,087	146,200		
Total Component Units	\$ 13,114,327	\$ 12,735,862	\$	\$ 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	
\$ (15,264,045)	\$
(3,498,515)	
(38,486,371)	
(22,346,653)	
(5,774,647)	
(569,308)	
(26,978,777)	
(1,288,992)	
(9,171,501)	
830,130	
(712,047)	
(8,535,455)	
<u>(131,796,181)</u>	
	3,553,640
	(2,973,235)
	134,113
	<u>714,518</u>
205,308,359	
1,455,315	
667,453	294,379
7,657,826	
<u>215,088,953</u>	<u>294,379</u>
83,292,772	1,008,897
707,263,434	53,972,454
<u>\$ 790,556,206</u>	<u>\$ 54,981,351</u>

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 77,186,586	\$ 10,251,934	\$ 34,051,943	\$ 43,554,385	\$ 165,044,848
Taxes receivable, net	6,844,656	713,672		1,176,265	8,734,593
Grants receivable	2,042,368			186,100	2,228,468
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,430,374			193,340	1,623,714
Due from other funds	7,905,748			1,475,264	9,381,012
Due from component units	2,500				2,500
Prepaid items	770,221				770,221
Total Assets	\$ 100,501,596	\$ 10,965,606	\$ 34,051,943	\$ 46,585,355	\$ 192,104,500
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,692,507	\$	\$	\$	\$ 1,692,507
Retainage payable	146,156		1,537,870	249,591	1,933,617
Due to other funds			832,739	371,816	1,204,555
Due to other governments	282,622				282,622
Deferred revenue	11,185,950	713,672		1,176,266	13,075,888
Total Liabilities	13,307,235	713,672	2,370,609	1,797,673	18,189,189
Fund Balances:					
Reserved for:					
Debt service		10,251,934			10,251,934
Prepaid Items	770,221				770,221
Capital projects			31,681,334	5,149,202	36,830,536
Unreserved, reported in:					
General Fund	86,424,140				86,424,140
Special revenue funds				39,638,480	39,638,480
Total Fund Balances	87,194,361	10,251,934	31,681,334	44,787,682	173,915,311
Total Liabilities and Fund Balances	\$ 100,501,596	\$ 10,965,606	\$ 34,051,943	\$ 46,585,355	\$ 192,104,500

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 155,330,526	\$ 30,831,801	\$	\$ 19,146,033	\$ 205,308,360
Taxes - Sales				1,455,315	1,455,315
Fees and fines	14,849,529			5,327,659	20,177,188
Intergovernmental	11,809,577		5,013,578	11,078,640	27,901,795
Earnings on investments	412,889	19,674	97,546	137,342	667,451
Miscellaneous	5,945,311			1,707,153	7,652,464
Total Revenues	188,347,832	30,851,475	5,111,124	38,852,142	263,162,573
Expenditures					
Current:					
General administration	25,374,647			387,483	25,762,130
Financial administration	4,692,112			11,006	4,703,118
Administration of justice	35,077,085			12,300,718	47,377,803
Construction and maintenance	1,647,862			13,717,782	15,365,644
Health and welfare	12,617,948			2,875,182	15,493,130
Cooperative services	529,474				529,474
Public safety	26,595,851			1,050,164	27,646,015
Parks and recreation	1,100,062				1,100,062
Libraries and education	8,406,171			18,331	8,424,502
Capital Outlay	11,616,733		16,679,952	5,166,306	33,462,991
Debt Service:					
Principal		15,630,000			15,630,000
Interest and fiscal charges		8,532,905			8,532,905
Debt issuance costs		2,550			2,550
Total Expenditures	127,657,945	24,165,455	16,679,952	35,526,972	204,030,324
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	60,689,887	6,686,020	(11,568,828)	3,325,170	59,132,249
Other Financing Sources (Uses)					
Transfers in	682,545			10,740,171	11,422,716
Transfers (out)	(10,204,638)	(425,187)		(792,891)	(11,422,716)
Total Other Financing Sources (Uses)	(9,522,093)	(425,187)		9,947,280	
Net change in fund balances	51,167,794	6,260,833	(11,568,828)	13,272,450	59,132,249
Fund Balances, Beginning	36,026,567	3,991,101	43,250,162	31,515,232	114,783,062
Fund Balances, Ending	\$ 87,194,361	\$ 10,251,934	\$ 31,681,334	\$ 44,787,682	\$ 173,915,311

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 13,983,586
Total Current Assets	<u>13,983,586</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>676,996</u>
Total Capital Assets	<u>676,996</u>
Total Assets	<u>14,660,582</u>
Liabilities	
Current Liabilities:	
Benefits payable	5,380,760
Due to other funds	<u>8,176,455</u>
Total Current Liabilities	<u>13,557,215</u>
Total Liabilities	<u>13,557,215</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>1,103,367</u>
Total Net Assets (Deficit)	<u>\$ 1,103,367</u>

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

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 21,546,749
Total Operating Revenues	<u>21,546,749</u>
Operating Expenses	
Current operations - general administration	755,126
Benefits provided	<u>21,718,892</u>
Total Operating Expenses	<u>22,474,018</u>
Operating Income (Loss)	(927,269)
Non-Operating Revenues	
Earnings on investments	<u>25,222</u>
Total Non-Operating Revenues	<u>25,222</u>
Change in Net Assets	(902,047)
Total Net Assets (Deficit), Beginning	<u>2,005,414</u>
Total Net Assets (Deficit), Ending	<u><u>\$ 1,103,367</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Eight Months Ended May 31, 2013

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 29,803,807
Payment of benefits	(21,718,892)
Payment of general administration expenses	<u>(755,126)</u>
Net Cash Provided by Operating Activities	<u>7,329,789</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>25,222</u>
Net Cash Provided by Investing Activities	<u>25,222</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	<u>(15,143)</u>
Net Cash (Used) by Capital and Related Financing Activities	<u>(15,143)</u>
Net Increase in Cash and Cash Equivalents	7,339,868
Cash and Cash Equivalents, Beginning of Year	<u>6,643,718</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 13,983,586</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (927,269)
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	82
(Increase) Decrease in other receivables	152
(Increase) Decrease in due from other funds	<u>8,256,824</u>
Total adjustments	<u>8,257,058</u>
Net Cash Provided by Operating Activities	<u><u>\$ 7,329,789</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 16,539,757</u>
Total Assets	<u><u>\$ 16,539,757</u></u>
Liabilities	
Due to other governments	<u>\$ 16,539,757</u>
Total Liabilities	<u><u>\$ 16,539,757</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

May 31, 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	\$ 7,704	\$ 67,753,448	\$ 95,395,525	\$	\$ 266,594	\$ 163,423,271
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		153,224,640	74,973,278			228,197,918
Total Assets	<u>7,704</u>	<u>234,557,708</u>	<u>171,984,053</u>	<u></u>	<u>266,594</u>	<u>406,816,059</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		362,576	2,743,920			3,106,496
Due to primary government			1,096		1,404	2,500
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
Total Liabilities	<u></u>	<u>174,470,176</u>	<u>177,363,126</u>	<u></u>	<u>1,404</u>	<u>351,834,706</u>
Net Assets						
Invested in capital assets, net of related debt		(19,516,953)	(98,866,977)			(118,383,930)
Unrestricted	7,704	79,604,484	93,487,903		265,190	173,365,281
Total Net Assets	<u>\$ 7,704</u>	<u>\$ 60,087,531</u>	<u>\$ (5,379,074)</u>	<u>\$</u>	<u>\$ 265,190</u>	<u>\$ 54,981,351</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Eight Months Ended May 31, 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	4,385,991	12,589,662
Interest on long-term debt	4,650,031	
Total Fort Bend Toll Road Authority	9,036,022	12,589,662
Grand Parkway Toll Road Operations		
Toll road operations	296,613	1,092,983
Interest on long-term debt	3,769,605	
Total Grand Parkway Toll Road Operations	4,066,218	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	\$ 13,114,327	\$ 12,735,862 \$ 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
\$	\$	\$	\$	\$	\$
	8,203,671				8,203,671
	(4,650,031)				(4,650,031)
	3,553,640				3,553,640
		796,370			796,370
		(3,769,605)			(3,769,605)
		(2,973,235)			(2,973,235)
				134,113	134,113
				134,113	134,113
	3,553,640	(2,973,235)		134,113	714,518
13	123,929	170,064		373	294,379
13	123,929	170,064		373	294,379
13	3,677,569	(2,803,171)		134,486	1,008,897
7,691	56,409,962	(2,575,903)		130,704	53,972,454
\$ 7,704	\$ 60,087,531	\$ (5,379,074)	\$	\$ 265,190	\$ 54,981,351



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 Eight Months Ended May 31, 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	\$ 155,292,816	\$ (390,895)	99.7%
Fees and fines	22,988,350	22,988,350	14,238,974	(8,749,376)	61.9%
Intergovernmental	2,135,000	2,138,000	1,308,629	(829,371)	61.2%
Earnings on investments	753,530	753,530	412,889	(340,641)	54.8%
Miscellaneous	2,916,100	2,934,240	1,995,299	(938,941)	68.0%
Total Revenues	184,476,691	184,497,831	173,248,607	(11,249,224)	93.9%
Expenditures					
Current:					
General administration	34,446,533	32,898,569	24,032,500	8,866,069	73.1%
Financial administration	7,349,009	7,271,582	4,692,112	2,579,470	64.5%
Administration of justice	53,019,658	53,460,302	34,207,242	19,253,060	64.0%
Construction and maintenance	3,063,893	2,979,558	1,647,862	1,331,696	55.3%
Health and welfare	19,893,906	19,163,602	9,147,379	10,016,223	47.7%
Cooperative services	1,019,148	986,526	529,148	457,378	53.6%
Public safety	36,090,446	37,328,447	22,359,407	14,969,040	59.9%
Parks and recreation	2,113,528	2,035,107	1,099,739	935,368	54.0%
Libraries and education	13,255,384	13,159,696	8,389,136	4,770,560	63.7%
Capital Outlay	6,199,791	2,076,387	1,504,457	571,930	72.5%
Total Expenditures	176,451,296	171,359,778	107,608,983	63,750,795	62.8%
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,025,395	13,138,053	65,639,624	52,501,571	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(10,204,638)	(10,152,114)	(10,204,638)	52,524	
Total Other Financing Sources (Uses)	(10,204,638)	(10,152,114)	(10,204,638)	52,524	
Net change in fund balances- budgetary basis	(2,179,243)	2,985,939	55,434,986	52,554,095	
Net adjustment to reflect operations in accordance with GAAP (a)			(4,267,192)		
Fund Balances, Beginning	36,026,567	36,026,567	36,026,567		
Fund Balances, Ending	\$ 33,847,324	\$ 39,012,506	\$ 87,194,361	\$ 52,554,095	

(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	\$ 173,248,607	\$ 15,099,270	\$ 188,347,877
Expenditures	107,608,983	20,049,007	127,657,990
Excess (Deficiency) of Revenues Over (Under) Expenditures	65,639,624	(4,949,737)	60,689,887
Transfers in		682,545	682,545
Transfers out	(10,204,638)	-	(10,204,638)
Total Other Financing Sources (Uses)	(10,204,638)	682,545	(9,522,093)
Net Changes in Fund Balances	55,434,986	(4,267,192)	51,167,794
Fund Balances, Beginning			36,026,567
Fund Balances, Ending			<u>\$ 87,194,361</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
May 31, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 2,560,144	\$ 1,569,077	\$ 3,296,832	\$ 9,922,207
Taxes receivable, net				810,803
Grants receivable			24,214	150,612
Other receivables			7,511	69,102
Due from other funds			485,938	670,485
Total Assets	\$ 2,560,144	\$ 1,569,077	\$ 3,814,495	\$ 11,623,209
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 44,536
Due to other funds				
Deferred revenues				810,803
Total Liabilities				855,339
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	2,560,144	1,569,077	3,814,495	10,767,870
Total Fund Balances	2,560,144	1,569,077	3,814,495	10,767,870
Total Liabilities and Fund Balances	\$ 2,560,144	\$ 1,569,077	\$ 3,814,495	\$ 11,623,209

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 9,113,118	\$ 544,271	\$ 4,262	\$ 27,052	\$ 1,082,473	\$ 840,258
365,462					
6,013					
				27,820	
317,654					
<u>\$ 9,802,247</u>	<u>\$ 544,271</u>	<u>\$ 4,262</u>	<u>\$ 27,052</u>	<u>\$ 1,110,293</u>	<u>\$ 840,258</u>
\$	\$	\$	\$	\$	\$
				888	5,388
365,463					
<u>365,463</u>				<u>888</u>	<u>5,388</u>
9,436,784	544,271	4,262	27,052	1,109,405	834,870
<u>9,436,784</u>	<u>544,271</u>	<u>4,262</u>	<u>27,052</u>	<u>1,109,405</u>	<u>834,870</u>
<u>\$ 9,802,247</u>	<u>\$ 544,271</u>	<u>\$ 4,262</u>	<u>\$ 27,052</u>	<u>\$ 1,110,293</u>	<u>\$ 840,258</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,213	\$ 157,707	\$ 71,776	\$ 47,072
Taxes receivable, net				
Grants receivable				
Other receivables			460	
Due from other funds				
Total Assets	<u>\$ 8,213</u>	<u>\$ 157,707</u>	<u>\$ 72,236</u>	<u>\$ 47,072</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		338		
Deferred revenues				
Total Liabilities	<u></u>	<u>338</u>	<u></u>	<u></u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,213	157,369	72,236	47,072
Total Fund Balances	<u>8,213</u>	<u>157,369</u>	<u>72,236</u>	<u>47,072</u>
Total Liabilities and Fund Balances	<u>\$ 8,213</u>	<u>\$ 157,707</u>	<u>\$ 72,236</u>	<u>\$ 47,072</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
\$ 58,582	\$ 125,518	\$ 2,941	\$ 17,700	\$ 145,413	\$ 2,138,251
	79				88,310
				665	
<u>\$ 58,582</u>	<u>\$ 125,597</u>	<u>\$ 2,941</u>	<u>\$ 17,700</u>	<u>\$ 146,078</u>	<u>\$ 2,226,561</u>
\$	\$	\$	\$	\$	\$
	768	50			5,781
	768	50			5,781
58,582	124,829	2,891	17,700	146,078	2,220,780
58,582	124,829	2,891	17,700	146,078	2,220,780
<u>\$ 58,582</u>	<u>\$ 125,597</u>	<u>\$ 2,941</u>	<u>\$ 17,700</u>	<u>\$ 146,078</u>	<u>\$ 2,226,561</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 45,602	\$ 942,634	\$ 2,024,400	\$ 8,844
Taxes receivable, net				
Grants receivable				
Other receivables				58
Due from other funds		522		
Total Assets	\$ 45,602	\$ 943,156	\$ 2,024,400	\$ 8,902
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	11,006		13,266	
Deferred revenues				
Total Liabilities	11,006		13,266	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	34,596	943,156	2,011,134	8,902
Total Fund Balances	34,596	943,156	2,011,134	8,902
Total Liabilities and Fund Balances	\$ 45,602	\$ 943,156	\$ 2,024,400	\$ 8,902

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
\$ 10,077	\$ 833,305	\$ 181,942	\$ 62,049	\$ 793	\$ 194,860
		5,261			
<u>\$ 10,077</u>	<u>\$ 833,305</u>	<u>\$ 187,203</u>	<u>\$ 62,049</u>	<u>\$ 793</u>	<u>\$ 194,860</u>
\$	\$	\$	\$	\$	\$
			39,679		44
			39,679		44
10,077	833,305	187,203	22,370	793	194,816
10,077	833,305	187,203	22,370	793	194,816
<u>\$ 10,077</u>	<u>\$ 833,305</u>	<u>\$ 187,203</u>	<u>\$ 62,049</u>	<u>\$ 793</u>	<u>\$ 194,860</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
May 31, 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	\$ 34,573	\$ (6,375)	\$ 505,192	\$ 1,629,242
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	<u>\$ 34,573</u>	<u>\$ (6,375)</u>	<u>\$ 505,192</u>	<u>\$ 1,629,242</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	1,366	8,150	202,209	82,759
Deferred revenues				
Total Liabilities	<u>1,366</u>	<u>8,150</u>	<u>202,209</u>	<u>82,759</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	33,207	(14,525)	302,983	1,546,483
Total Fund Balances	<u>33,207</u>	<u>(14,525)</u>	<u>302,983</u>	<u>1,546,483</u>
Total Liabilities and Fund Balances	<u>\$ 34,573</u>	<u>\$ (6,375)</u>	<u>\$ 505,192</u>	<u>\$ 1,629,242</u>

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 781,077	\$ 4,213,319	\$ 359,984	\$ 43,554,385
			1,176,265
			186,100
			193,340
			1,475,264
<u>\$ 781,077</u>	<u>\$ 4,213,319</u>	<u>\$ 359,984</u>	<u>\$ 46,585,354</u>
\$ 143,325	\$ 61,729	\$	\$ 249,590
	124		371,816
			1,176,266
<u>143,325</u>	<u>61,853</u>		<u>1,797,672</u>
637,752	4,151,466	359,984	5,149,202
			39,638,480
<u>637,752</u>	<u>4,151,466</u>	<u>359,984</u>	<u>44,787,682</u>
<u>\$ 781,077</u>	<u>\$ 4,213,319</u>	<u>\$ 359,984</u>	<u>\$ 46,585,354</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 11,511,096
Taxes, sales	1,455,315			
Fees and fines				2,384,870
Intergovernmental		435,702	184,499	1,018,663
Earnings on investments	3,903	2,795	9,960	25,474
Miscellaneous			22,137	288,818
Total Revenues	<u>1,459,218</u>	<u>438,497</u>	<u>216,596</u>	<u>15,228,921</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			6,559,678	
Construction and maintenance				9,479,541
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				729,158
Total Expenditures			<u>6,559,678</u>	<u>10,208,699</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	1,459,218	438,497	(6,343,082)	5,020,222
Other Financing Sources (Uses)				
Transfers in			10,020,438	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>10,020,438</u>	
Net change in fund balances	1,459,218	438,497	3,677,356	5,020,222
Fund Balances, Beginning	<u>1,100,926</u>	<u>1,130,580</u>	<u>137,139</u>	<u>5,747,648</u>
Fund Balances, Ending	<u>\$ 2,560,144</u>	<u>\$ 1,569,077</u>	<u>\$ 3,814,495</u>	<u>\$ 10,767,870</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 7,634,937	\$	\$	\$	\$	\$
				216,720	
1,415	62,424				12,708
18,393	901	7	50	1,773	1,394
443,841			4,864	47	37,700
<u>8,098,586</u>	<u>63,325</u>	<u>7</u>	<u>4,914</u>	<u>218,540</u>	<u>51,802</u>
				163,520	
4,099,333			16,597		50,843
<u>694,614</u>					
<u>4,793,947</u>			<u>16,597</u>	<u>163,520</u>	<u>50,843</u>
3,304,639	63,325	7	(11,683)	55,020	959
425,187					
<u>425,187</u>					
3,729,826	63,325	7	(11,683)	55,020	959
5,706,958	480,946	4,255	38,735	1,054,385	833,911
<u>\$ 9,436,784</u>	<u>\$ 544,271</u>	<u>\$ 4,262</u>	<u>\$ 27,052</u>	<u>\$ 1,109,405</u>	<u>\$ 834,870</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			3,415	
Intergovernmental				
Earnings on investments		225	116	75
Miscellaneous	500	49,553		3,520
Total Revenues	<u>500</u>	<u>49,778</u>	<u>3,531</u>	<u>3,595</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	233			
Public safety				
Libraries and education		18,331		
Capital Outlay				
Total Expenditures	<u>233</u>	<u>18,331</u>		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	267	31,447	3,531	3,595
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	267	31,447	3,531	3,595
Fund Balances, Beginning	<u>7,946</u>	<u>125,922</u>	<u>68,705</u>	<u>43,477</u>
Fund Balances, Ending	<u>\$ 8,213</u>	<u>\$ 157,369</u>	<u>\$ 72,236</u>	<u>\$ 47,072</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
\$	\$	\$	\$	\$	\$
	15,886				651,850
	14,060	5	29	271	
18,061		420			
18,061	29,946	425	29	271	651,850
					276,573
18,812	27,461			33,340	
		242			
18,812	27,461	242		33,340	276,573
(751)	2,485	183	29	(33,069)	375,277
(751)	2,485	183	29	(33,069)	375,277
59,333	122,344	2,708	17,671	179,147	1,845,503
\$ 58,582	\$ 124,829	\$ 2,891	\$ 17,700	\$ 146,078	\$ 2,220,780

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				822
Intergovernmental			234,622	
Earnings on investments	45,521	1,407	3,562	
Miscellaneous		262,847	567,651	
Total Revenues	<u>45,521</u>	<u>264,254</u>	<u>805,835</u>	<u>822</u>
Expenditures				
Current:				
General administration		110,910		
Financial administration	11,006			
Administration of justice			207,413	
Construction and maintenance				
Health and welfare				
Public safety			920,430	
Libraries and education				
Capital Outlay	<u>370</u>	<u></u>	<u>219,525</u>	<u></u>
Total Expenditures	<u>11,376</u>	<u>110,910</u>	<u>1,347,368</u>	<u></u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	34,145	153,344	(541,533)	822
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	34,145	153,344	(541,533)	822
Fund Balances, Beginning	<u>451</u>	<u>789,812</u>	<u>2,552,667</u>	<u>8,080</u>
Fund Balances, Ending	<u>\$ 34,596</u>	<u>\$ 943,156</u>	<u>\$ 2,011,134</u>	<u>\$ 8,902</u>

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	2,820,089		203,412
19		187		17	329
		165		776	
19	1,038,140	8,304	2,820,089	793	203,741
1,472	204,835				8,925
		60,633	2,797,719		
2,630					
4,102	204,835	60,633	2,797,719		8,925
(4,083)	833,305	(52,329)	22,370	793	194,816
		184,200			
		184,200			
(4,083)	833,305	131,871	22,370	793	194,816
14,160		55,332			
\$ 10,077	\$ 833,305	\$ 187,203	\$ 22,370	\$ 793	\$ 194,816

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Eight Months Ended May 31, 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				2,054,096
Intergovernmental	117,195	150,973	1,768,311	3,008,475
Earnings on investments	111			5,945
Miscellaneous				5,743
Total Revenues	117,306	150,973	1,768,311	5,074,259
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		116,036	1,465,328	3,493,898
Construction and maintenance				
Health and welfare				
Public safety	76,019			
Libraries and education				
Capital Outlay	8,080	49,462		33,878
Total Expenditures	84,099	165,498	1,465,328	3,527,776
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,207	(14,525)	302,983	1,546,483
Other Financing Sources (Uses)				
Transfers in				110,346
Transfers (out)				(110,346)
Total Other Financing Sources (Uses)				
Net change in fund balances	33,207	(14,525)	302,983	1,546,483
Fund Balances, Beginning				
Fund Balances, Ending	\$ 33,207	\$ (14,525)	\$ 302,983	\$ 1,546,483

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 19,146,033
			1,455,315
			5,327,659
			11,078,640
4,696	8,166	2,011	137,342
510			1,707,153
<u>5,206</u>	<u>8,166</u>	<u>2,011</u>	<u>38,852,142</u>
			387,483
			11,006
			12,300,718
30,925	86,156	21,827	13,717,782
			2,875,182
			1,050,164
			18,331
<u>2,305,090</u>	<u>1,032,994</u>	<u>93,135</u>	<u>5,166,306</u>
<u>2,336,015</u>	<u>1,119,150</u>	<u>114,962</u>	<u>35,526,972</u>
(2,330,809)	(1,110,984)	(112,951)	3,325,170
			10,740,171
		(682,545)	(792,891)
		(682,545)	9,947,280
(2,330,809)	(1,110,984)	(795,496)	13,272,450
2,968,561	5,262,450	1,155,480	31,515,232
<u>\$ 637,752</u>	<u>\$ 4,151,466</u>	<u>\$ 359,984</u>	<u>\$ 44,787,682</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Eight Months Ended May 31, 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	\$ 11,511,096	\$ (136,873)	98.8%
Fees and fines	4,975,000	4,975,000	3,403,533	(1,571,467)	68.4%
Intergovernmental	105,000	105,000	-	(105,000)	0.0%
Earnings on investments	150,000	150,000	25,474	(124,526)	17.0%
Miscellaneous	450,000	450,000	195,023	(254,977)	43.3%
Total Revenues	17,327,969	17,327,969	15,135,125	(2,192,844)	87.3%
Expenditures					
Current:					
Construction and maintenance	19,455,522	19,368,295	9,346,291	10,022,004	48.3%
Capital Outlay	-	7,500	7,500		100.0%
Total Expenditures	19,455,522	19,375,795	9,353,791	10,022,004	48.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,127,553)	(2,047,826)	5,781,334	7,829,161	
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)	(2,047,826)	5,781,334	7,829,161	
Net adjustment to reflect operations in accordance with GAAP (a)			(761,113)		
Fund balances, Beginning	5,747,648	5,747,648	5,747,648		
Fund balances, Ending	\$ 3,485,095	\$ 3,699,822	\$ 10,767,870	\$ 7,829,161	

(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	\$ 15,135,125	\$ 93,795	\$ 15,228,920
Expenditures	9,353,791	854,908	10,208,699
Net Changes in Fund Balances	5,781,334	(761,113)	5,020,222
Fund balances, Beginning			5,747,648
Fund balances, Ending			\$ 10,767,870

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Eight Months Ended May 31, 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	\$ 7,634,937	\$ (140,278)	98.2%
Earnings on investments	100,000	100,000	18,393	(81,607)	18.4%
Miscellaneous	65,000	65,000	32,766	(32,234)	50.4%
Total Revenues	<u>7,940,215</u>	<u>7,940,215</u>	<u>8,097,172</u>	<u>156,957</u>	<u>102.0%</u>
Expenditures					
Current:					
Construction and maintenance	7,296,394	7,249,107	4,099,333	3,149,774	56.5%
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>4,355,833</u>	<u>3,346,994</u>	<u>56.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,101</u>	<u>237,388</u>	<u>3,741,339</u>	<u>3,503,951</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>4,166,526</u>	<u>3,929,138</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(436,698)		
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>\$ 9,436,786</u>	<u>\$ 3,929,138</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	\$ 8,097,172	\$ 1,415	\$ 8,098,587
Expenditures	<u>4,355,833</u>	<u>438,114</u>	<u>4,793,946</u>
Net Changes in Fund Balances	4,166,526	(436,698)	3,729,828
Fund balances, Beginning			<u>5,706,958</u>
Fund balances, Ending			<u>\$ 9,436,786</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Eight Months Ended May 31, 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	\$ 30,831,801	\$ (83,294)	99.7%
Fees and fines	100,000	100,000	-	(100,000)	0.0%
Earnings on investments	145,000	145,000	19,674	(125,326)	13.6%
Total Revenues	31,160,095	31,160,095	30,851,475	(308,620)	99.0%
Expenditures					
Current:					
Principal	15,630,000	15,630,000	15,630,000		100.0%
Interest and fiscal charges	16,761,429	16,761,429	8,535,455	8,225,974	50.9%
Debt issuance costs			-		
Total Expenditures	32,391,429	32,391,429	24,165,455	8,225,974	74.6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,231,334)	(1,231,334)	6,686,020	7,917,354	
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)	6,260,832	8,342,541	
Fund balances, Beginning	3,991,101	3,991,101	3,991,101		
Fund balances, Ending	\$ 2,759,767	\$ 2,759,767	\$ 10,251,933	\$ 8,342,541	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 11,935,088	\$ 2,048,498	\$ 13,983,586
Total Current Assets	<u>11,935,088</u>	<u>2,048,498</u>	<u>13,983,586</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	676,996		676,996
Total Capital Assets	<u>676,996</u>		<u>676,996</u>
Total Assets	<u>12,612,084</u>	<u>2,048,498</u>	<u>14,660,582</u>
Liabilities			
Benefits payable	1,694,834	3,685,926	5,380,760
Due to other funds	<u>7,752,567</u>	<u>423,888</u>	<u>8,176,455</u>
Total Liabilities	<u>9,447,401</u>	<u>4,109,814</u>	<u>13,557,215</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>3,164,683</u>	<u>(2,061,316)</u>	<u>1,103,367</u>
Total Net Assets (Deficit)	<u>\$ 3,164,683</u>	<u>\$ (2,061,316)</u>	<u>\$ 1,103,367</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 20,137,039	\$ 1,409,710	\$ 21,546,749
Total Operating Revenues	<u>20,137,039</u>	<u>1,409,710</u>	<u>21,546,749</u>
Operating Expenses			
Current operations - general administration	563,801	191,325	755,126
Benefits provided	<u>20,879,748</u>	<u>839,144</u>	<u>21,718,892</u>
Total Operating Expenses	<u>21,443,549</u>	<u>1,030,469</u>	<u>22,474,018</u>
Operating (Loss)	(1,306,510)	379,241	(927,269)
Non-Operating Revenues			
Earnings on investments	<u>25,222</u>		<u>25,222</u>
Total Non-Operating Revenues	<u>25,222</u>		<u>25,222</u>
Change in Net Assets	(1,281,288)	379,241	(902,047)
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>\$ 3,164,683</u>	<u>\$ (2,061,316)</u>	<u>\$ 1,103,367</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Eight Months Ended May 31, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 27,951,263	\$ 1,852,544	\$ 29,803,807
Payment of benefits	(20,879,748)	(839,144)	(21,718,892)
Payment of general administration expenses	(563,801)	(191,325)	(755,126)
Net Cash Provided (Used) by Operating Activities	<u>6,507,714</u>	<u>822,075</u>	<u>7,329,789</u>
Cash Flows from Investing Activities:			
Interest earned on investments	25,222		25,222
Net Cash Flows Provided by Investing Activities	<u>25,222</u>	<u></u>	<u>25,222</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(15,143)		(15,143)
Net Cash (Used) by Capital and Related Financing Activities	<u>(15,143)</u>	<u></u>	<u>(15,143)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	6,517,793	822,075	7,339,868
Cash and Cash Equivalents, Beginning of Year	<u>5,417,295</u>	<u>1,226,423</u>	<u>6,643,718</u>
Cash and Cash Equivalents, Ending of Year	<u>\$ 11,935,088</u>	<u>\$ 2,048,498</u>	<u>\$ 13,983,586</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,306,510)	\$ 379,241	\$ (927,269)
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	7,813,990	442,834	8,256,824
Total adjustments	<u>7,814,224</u>	<u>442,834</u>	<u>8,257,058</u>
Net Cash Provided by Operating Activities	<u>\$ 6,507,714</u>	<u>\$ 822,075</u>	<u>\$ 7,329,789</u>



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>Eight Months Ended 5/31/13</u>
\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 779,000,400
4,034,606	5,363,740	4,168,945	4,477,906	2,977,050	9,543,538
<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>2,012,268</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>\$ 790,556,206</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>\$ 790,556,206</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	Eight Months Ended 5/31/13
\$ 33,235,842	\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 26,827,837
7,581,878	8,841,189	8,059,389	9,441,048	8,345,130	4,880,763
65,681,467	75,836,037	78,173,873	86,468,201	91,021,550	48,193,559
47,535,293	47,188,776	46,946,163	45,632,055	54,818,967	30,655,005
21,592,759	25,623,533	28,566,454	30,104,991	30,906,886	15,347,115
1,143,390	1,188,580	1,123,951	1,177,426	1,118,341	569,308
50,016,288	61,126,911	55,269,509	55,315,591	54,702,459	29,642,259
2,128,502	1,879,525	2,263,280	2,917,574	2,614,004	1,420,313
12,325,097	12,956,363	13,468,700	14,800,838	15,708,114	9,398,483
10,621,067	12,338,352	15,494,994	14,887,908	15,037,346	(830,130)
					712,047
					8,535,455
<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>\$ 175,352,014</u>
\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 5,503,375
1,976,033	2,451,191	3,273,137	3,988,371	4,695,710	1,382,248
6,692,111	6,828,228	7,032,374	7,222,932	7,522,930	4,172,773
8,305,998	8,442,746	6,737,542	6,679,429	7,466,798	2,212,260
4,036,821	5,057,246	5,652,201	6,396,645	6,138,679	4,484,913
3,946,125	4,887,245	5,060,714	5,621,993	5,642,978	389,094
189,273	187,724	136,864	141,893	183,406	131,321
262,957	256,730	240,719	246,699	269,015	167,756
6,386,016	6,257,935	2,034,953	5,257,804	4,167,626	6,060,417
5,995,866	7,242,476	6,805,719	7,719,264	6,821,433	5,534,415
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	5,087,555
1,936		13,136			
5,754,025	13,784,334	4,464,349	8,623,225	6,252,054	2,274,388
102,738	61,023	1,255,743	157,468	104,002	
141,938	97,403	194,400	174,204	438,841	59,226
		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>\$ 43,555,833</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					Eight Months Ended 5/31/13
2008	2009	2010	2011	2012	
<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (220,730,721)</u>	<u>\$ (131,796,181)</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>\$ (131,796,181)</u></u>
\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 205,308,359
				1,099,103	1,455,315
8,082,178	3,664,184	3,870,155	2,925,202	2,584,776	667,453
<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>7,657,826</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>215,088,953</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>\$ 215,088,953</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>\$ 83,292,772</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>\$ 83,292,772</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	Eight Months Ended 5/31/13
\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 770,221
38,547,536	34,463,474	43,269,189	43,922,974	35,743,720	86,424,140
<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>\$ 87,194,361</u>
\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 10,251,934
7,879	11,224	4,305	69,379	54,201	
106,937,644	154,475,649	76,694,711		43,250,162	36,830,536
15,585,100	23,120,456	22,906,854			39,638,480
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>\$ 86,720,950</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	Eight Months Ended 5/31/13
\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 205,308,360
				1,099,103	1,455,315
28,948,356	34,591,324	35,306,339	37,371,124	39,598,440	20,177,188
27,189,804	35,910,436	28,400,145	36,971,987	29,377,233	27,901,795
7,875,929	3,509,046	3,744,027	2,798,039	2,451,577	667,451
5,397,431	8,396,202	7,256,967	6,635,261	7,175,498	7,652,464
243,359,126	272,965,912	273,936,675	281,183,309	279,758,358	263,162,573
36,060,406	38,259,862	40,727,455	42,352,337	35,704,861	25,762,130
6,330,272	7,162,814	6,725,826	7,176,186	7,221,313	4,703,118
38,895,064	68,150,496	67,310,882	71,839,346	75,286,042	47,377,803
28,584,504	30,896,400	26,775,517	29,542,425	28,214,027	15,365,644
20,369,042	22,539,945	21,124,782	22,067,744	27,835,260	15,493,130
975,720	1,049,985	933,519	986,392	960,392	529,474
63,081,120	44,578,722	40,895,974	44,156,502	45,463,593	27,646,015
1,739,346	1,815,986	2,231,528	2,263,590	1,957,044	1,100,062
10,422,032	11,398,561	11,354,804	12,176,637	13,012,700	8,424,502
78,040,663	102,627,536	99,931,347	88,927,796	44,845,672	33,462,991
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	2,550
304,984,604	350,110,928	342,679,386	349,856,478	309,914,575	204,030,324
(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	59,132,249
9,569,698	23,578,390	15,248,368	14,402,786	13,258,127	11,422,716
(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)	(11,422,716)
	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	\$ 59,132,249
9.03%	8.26%	10.07%	10.78%	10.89%	14.17%