

MONTHLY FINANCIAL REPORT
For Nine Months Ended June 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

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County Auditor

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August 15, 2013

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

Gentlemen:

The Monthly Unaudited Financial Report for the nine months ending June 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***June 30, 2013*

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 168,405,214	\$ 160,783,330
Receivables:		
Taxes, net	7,750,486	
Grants	2,757,224	
Fees and fines	4,329,741	
Other	1,780,948	
Prepaid items	773,309	
Deferred charges - debt refunding		12,069,898
Deferred issuance costs	3,632,553	3,124,972
Due from component units	1,404	
Capital assets, not being depreciated	460,031,036	
Capital assets, net of accumulated depreciation	662,036,048	232,484,169
Total Assets	1,311,497,963	408,462,369
Liabilities		
Accounts payable and accrued expenses	8,371,353	
Retainage payable	2,194,865	3,258,559
Accrued interest payable	1,422,068	2,143,862
Unearned revenues	1,167,667	
Due to primary government		1,404
Due to other governments	281,865	
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	514,967,697	351,985,673
Net Assets		
Invested in capital assets, net of related debt	794,195,744	(114,097,679)
Restricted for:		
Debt Service	9,561,498	
Unrestricted	(7,226,976)	170,574,375
Total Net Assets	\$ 796,530,266	\$ 56,476,696

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 29,400,614	\$ 6,191,457	\$ 6,201,816	\$
Financial administration	5,449,157	4,761,966		
Administration of justice	54,059,415	4,646,586	6,599,274	
Construction and maintenance	18,399,705	3,172,737	6,249,090	
Health and welfare	18,256,981	5,117,891	6,384,767	
Cooperative services	633,625			
Public safety	33,795,577	434,876	2,631,448	
Park and recreation	1,649,007	138,727		
Libraries and education	10,525,198	194,363	61,788	
Capital outlay, interim financial activity	(238,944)			
Internal Service Fund, interim activity	833,468			
Interest on long-term debt	8,535,455			
Total Primary Government	\$ 181,299,258	\$ 24,658,603	\$ 28,128,183	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	9,530,594	14,579,169		
FB Grand Parkway Toll Road Operations	4,095,562			1,092,983
FB Housing Finance Corp.				
FBC Industrial Development Corporation	12,087	146,200		
Total Component Units	\$ 13,638,243	\$ 14,725,369	\$	\$ 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	
\$ (17,007,341)	\$
(687,191)	
(42,813,555)	
(8,977,878)	
(6,754,323)	
(633,625)	
(30,729,253)	
(1,510,280)	
(10,269,047)	
238,944	
(833,468)	
(8,535,455)	
<u>(128,512,472)</u>	
	5,048,575
	(3,002,579)
	134,113
	<u>2,180,109</u>
206,400,521	
1,654,326	
744,146	324,133
8,980,311	
<u>217,779,304</u>	<u>324,133</u>
89,266,832	2,504,242
707,263,434	53,972,454
<u>\$ 796,530,266</u>	<u>\$ 56,476,696</u>

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS***June 30, 2013*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 71,004,933	\$ 10,417,578	\$ 32,476,315	\$ 42,796,373	\$ 156,695,199
Taxes receivable, net	6,100,873	565,988		1,083,626	7,750,487
Grants receivable	2,530,856			226,368	2,757,224
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,606,593			184,954	1,791,547
Due from other funds	6,658,074			1,054,392	7,712,466
Due from component units	1,404				1,404
Prepaid items	773,024			285	773,309
Total Assets	\$ 92,994,900	\$ 10,983,566	\$ 32,476,315	\$ 45,345,999	\$ 181,800,780
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 3,090,626	\$	\$	\$	\$ 3,090,626
Retainage payable	237,273		1,645,103	312,490	2,194,866
Due to other funds			1,131,795	558,676	1,690,471
Due to other governments	281,865				281,865
Deferred revenue	10,442,167	565,988		1,083,627	12,091,782
Total Liabilities	14,051,931	565,988	2,776,898	1,954,793	19,349,610
Fund Balances:					
Reserved for:					
Debt service		10,417,578			10,417,578
Prepaid Items	773,024			285	773,309
Capital projects			29,699,417	4,769,144	34,468,561
Unreserved, reported in:					
General Fund	78,169,945				78,169,945
Special revenue funds				38,621,777	38,621,777
Total Fund Balances	78,942,969	10,417,578	29,699,417	43,391,206	162,451,170
Total Liabilities and Fund Balances	\$ 92,994,900	\$ 10,983,566	\$ 32,476,315	\$ 45,345,999	\$ 181,800,780

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Nine Months Ended June 30, 2013*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 156,154,113	\$ 30,995,316	\$	\$ 19,251,092	\$ 206,400,521
Taxes - Sales				1,654,326	1,654,326
Fees and fines	19,962,902			6,664,739	26,627,641
Intergovernmental	13,382,934		5,013,578	12,932,542	31,329,054
Earnings on investments	466,111	21,803	106,715	149,516	744,145
Miscellaneous	6,985,669			2,089,733	9,075,402
Total Revenues	<u>196,951,729</u>	<u>31,017,119</u>	<u>5,120,293</u>	<u>42,741,948</u>	<u>275,831,089</u>
Expenditures					
Current:					
General administration	27,785,501			465,830	28,251,331
Financial administration	5,238,597			11,006	5,249,603
Administration of justice	39,352,210			13,894,959	53,247,169
Construction and maintenance	1,846,889			15,334,654	17,181,543
Health and welfare	14,912,013			3,490,982	18,402,995
Cooperative services	588,844				588,844
Public safety	30,048,194			1,086,422	31,134,616
Parks and recreation	1,289,477				1,289,477
Libraries and education	9,402,732			26,755	9,429,487
Capital Outlay	14,048,777		18,671,038	6,502,646	39,222,461
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	<u>144,513,234</u>	<u>24,165,455</u>	<u>18,671,038</u>	<u>40,813,254</u>	<u>228,162,981</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>52,438,495</u>	<u>6,851,664</u>	<u>(13,550,745)</u>	<u>1,928,694</u>	<u>47,668,108</u>
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)	<u>(9,522,093)</u>	<u>(425,187)</u>		<u>9,947,280</u>	
Net change in fund balances	42,916,402	6,426,477	(13,550,745)	11,875,974	47,668,108
Fund Balances, Beginning	<u>36,026,567</u>	<u>3,991,101</u>	<u>43,250,162</u>	<u>31,515,232</u>	<u>114,783,062</u>
Fund Balances, Ending	<u>\$ 78,942,969</u>	<u>\$ 10,417,578</u>	<u>\$ 29,699,417</u>	<u>\$ 43,391,206</u>	<u>\$ 162,451,170</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 11,710,013
Total Current Assets	<u>11,710,013</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>674,456</u>
Total Capital Assets	<u>674,456</u>
Total Assets	<u>12,384,469</u>
Liabilities	
Current Liabilities:	
Benefits payable	5,380,760
Due to other funds	<u>6,021,996</u>
Total Current Liabilities	<u>11,402,756</u>
Total Liabilities	<u>11,402,756</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>981,713</u>
Total Net Assets (Deficit)	<u>\$ 981,713</u>

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

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 24,053,957
Total Operating Revenues	<u>24,053,957</u>
Operating Expenses	
Current operations - general administration	811,588
Benefits provided	<u>24,294,125</u>
Total Operating Expenses	<u>25,105,713</u>
Operating Income (Loss)	(1,051,756)
Non-Operating Revenues	
Earnings on investments	<u>28,055</u>
Total Non-Operating Revenues	<u>28,055</u>
Change in Net Assets	(1,023,701)
Total Net Assets (Deficit), Beginning	<u>2,005,414</u>
Total Net Assets (Deficit), Ending	<u><u>\$ 981,713</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2013

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 30,156,556
Payment of benefits	(24,294,125)
Payment of general administration expenses	(811,588)
Net Cash Provided by Operating Activities	<u>5,050,843</u>
Cash Flows from Investing Activities	
Interest earned on investments	28,055
Net Cash Provided by Investing Activities	<u>28,055</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(12,603)
Net Cash (Used) by Capital and Related Financing Activities	<u>(12,603)</u>
Net Increase in Cash and Cash Equivalents	5,066,295
Cash and Cash Equivalents, Beginning of Year	<u>6,643,718</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 11,710,013</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (1,051,756)
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	82
(Increase) Decrease in other receivables	152
(Increase) Decrease in due from other funds	6,102,365
Total adjustments	<u>6,102,599</u>
Net Cash Provided by Operating Activities	<u><u>\$ 5,050,843</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 16,185,579</u>
Total Assets	<u><u>\$ 16,185,579</u></u>
Liabilities	
Due to other governments	<u>\$ 16,185,579</u>
Total Liabilities	<u><u>\$ 16,185,579</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

June 30, 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	\$ 7,705	\$ 69,566,594	\$ 90,942,363	\$	\$ 266,668	\$ 160,783,330
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		152,920,839	79,563,330			232,484,169
Total Assets	<u>7,705</u>	<u>236,067,053</u>	<u>172,120,943</u>		<u>266,668</u>	<u>408,462,369</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		362,576	2,895,983			3,258,559
Due to primary government					1,404	1,404
Accrued interest payable		1,366,007	777,855			2,143,862
Due in more than one year		172,741,593	173,840,255			346,581,848
Total Liabilities		<u>174,470,176</u>	<u>177,514,093</u>		<u>1,404</u>	<u>351,985,673</u>
Net Assets						
Invested in capital assets, net of related debt		(19,820,754)	(94,276,925)			(114,097,679)
Unrestricted	7,705	81,417,632	88,883,774		265,264	170,574,375
Total Net Assets	<u>\$ 7,705</u>	<u>\$ 61,596,878</u>	<u>\$ (5,393,151)</u>	<u>\$</u>	<u>\$ 265,264</u>	<u>\$ 56,476,696</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Nine Months Ended June 30, 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	4,877,563	14,579,169
Interest on long-term debt	4,653,031	
Total Fort Bend Toll Road Authority	9,530,594	14,579,169
Grand Parkway Toll Road Operations		
Toll road operations	325,957	1,092,983
Interest on long-term debt	3,769,605	
Total Grand Parkway Toll Road Operations	4,095,562	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	\$ 13,638,243	\$ 14,725,369 \$ 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
\$	\$	\$	\$	\$	\$
	9,701,606				9,701,606
	(4,653,031)				(4,653,031)
	5,048,575				5,048,575
		767,026			767,026
		(3,769,605)			(3,769,605)
		(3,002,579)			(3,002,579)
				134,113	134,113
				134,113	134,113
	5,048,575	(3,002,579)		134,113	2,180,109
14	138,341	185,331		447	324,133
14	138,341	185,331		447	324,133
14	5,186,916	(2,817,248)		134,560	2,504,242
7,691	56,409,962	(2,575,903)		130,704	53,972,454
\$ 7,705	\$ 61,596,878	\$ (5,393,151)	\$	\$ 265,264	\$ 56,476,696



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 Nine Months Ended June 30, 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	\$ 156,116,403	\$ 432,692	100.3%
Fees and fines	22,988,350	23,025,750	19,212,233	(3,813,517)	83.4%
Intergovernmental	2,135,000	2,138,000	1,493,586	(644,414)	69.9%
Earnings on investments	753,530	753,530	466,111	(287,419)	61.9%
Miscellaneous	2,916,100	2,955,090	2,200,554	(754,536)	74.5%
Total Revenues	<u>184,476,691</u>	<u>184,556,081</u>	<u>179,488,887</u>	<u>(5,067,194)</u>	<u>97.3%</u>
Expenditures					
Current:					
General administration	34,446,533	32,617,280	26,205,286	6,411,994	80.3%
Financial administration	7,349,009	7,306,582	5,238,597	2,067,986	71.7%
Administration of justice	53,019,658	53,460,302	38,337,280	15,123,022	71.7%
Construction and maintenance	3,063,893	2,979,558	1,846,889	1,132,669	62.0%
Health and welfare	19,893,906	19,128,612	10,187,734	8,940,879	53.3%
Cooperative services	1,019,148	985,395	588,519	396,876	59.7%
Public safety	36,090,446	37,313,578	25,240,413	12,073,165	67.6%
Parks and recreation	2,113,528	2,035,107	1,268,933	766,174	62.4%
Libraries and education	13,255,384	13,175,274	9,385,697	3,789,577	71.2%
Capital Outlay	<u>6,199,791</u>	<u>2,080,159</u>	<u>1,683,928</u>	<u>396,231</u>	<u>81.0%</u>
Total Expenditures	<u>176,451,296</u>	<u>171,081,849</u>	<u>119,983,276</u>	<u>51,098,573</u>	<u>70.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,025,395</u>	<u>13,474,232</u>	<u>59,505,611</u>	<u>46,031,379</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-		
Transfers out	(10,204,638)	(10,152,114)	(10,204,638)	52,524	
Total Other Financing Sources (Uses)	<u>(10,204,638)</u>	<u>(10,152,114)</u>	<u>(10,204,638)</u>	<u>52,524</u>	
Net change in fund balances- budgetary basis	<u>(2,179,243)</u>	<u>3,322,118</u>	<u>49,300,973</u>	<u>46,083,903</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(6,384,571)		
Fund Balances, Beginning	<u>36,026,567</u>	<u>36,026,567</u>	<u>36,026,567</u>		
Fund Balances, Ending	<u>\$ 33,847,324</u>	<u>\$ 39,348,685</u>	<u>\$ 78,942,969</u>	<u>\$ 46,083,903</u>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 179,488,887	\$ 17,462,892	\$ 196,951,778
Expenditures	119,983,276	24,530,008	144,513,284
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,505,611	(7,067,116)	52,438,495
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	49,300,973	(6,384,571)	42,916,402
Fund Balances, Beginning			36,026,567
Fund Balances, Ending			<u>\$ 78,942,969</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
June 30, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 2,759,894	\$ 1,569,511	\$ 2,637,332	\$ 9,765,728
Taxes receivable, net				755,662
Grants receivable			26,922	150,612
Other receivables			9,315	67,920
Due from other funds			362,080	689,874
Prepaid items				
Total Assets	<u>\$ 2,759,894</u>	<u>\$ 1,569,511</u>	<u>\$ 3,035,649</u>	<u>\$ 11,429,796</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 70,452
Due to other funds				
Deferred revenues				755,662
Total Liabilities				<u>826,114</u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	2,759,894	1,569,511	3,035,649	10,603,682
Total Fund Balances	<u>2,759,894</u>	<u>1,569,511</u>	<u>3,035,649</u>	<u>10,603,682</u>
Total Liabilities and Fund Balances	<u>\$ 2,759,894</u>	<u>\$ 1,569,511</u>	<u>\$ 3,035,649</u>	<u>\$ 11,429,796</u>

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 8,750,604 327,964 6,013	\$ 544,383	\$ 4,263	\$ 26,509	\$ 1,096,218	\$ 824,772
				23,115 2,438	37,560
<u>\$ 9,084,581</u>	<u>\$ 544,383</u>	<u>\$ 4,263</u>	<u>\$ 26,509</u>	<u>\$ 1,121,771</u>	<u>\$ 862,332</u>
\$ 17,766 39,327 327,965 385,058					\$ 5,515
					<u>5,515</u>
<u>8,699,523</u> <u>8,699,523</u>	<u>544,383</u> <u>544,383</u>	<u>4,263</u> <u>4,263</u>	<u>26,509</u> <u>26,509</u>	<u>1,121,771</u> <u>1,121,771</u>	<u>856,817</u> <u>856,817</u>
<u>\$ 9,084,581</u>	<u>\$ 544,383</u>	<u>\$ 4,263</u>	<u>\$ 26,509</u>	<u>\$ 1,121,771</u>	<u>\$ 862,332</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2013

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,213	\$ 154,774	\$ 72,251	\$ 47,577
Taxes receivable, net				
Grants receivable				
Other receivables			420	
Due from other funds				
Prepaid items				
Total Assets	\$ 8,213	\$ 154,774	\$ 72,671	\$ 47,577
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		3,548		
Deferred revenues				
Total Liabilities		3,548		
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,213	151,226	72,671	47,577
Total Fund Balances	8,213	151,226	72,671	47,577
Total Liabilities and Fund Balances	\$ 8,213	\$ 154,774	\$ 72,671	\$ 47,577

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
\$ 58,536	\$ 120,018	\$ 2,891	\$ 17,704	\$ 142,076	\$ 2,146,885
	90				83,903
<u>\$ 58,536</u>	<u>\$ 120,108</u>	<u>\$ 2,891</u>	<u>\$ 17,704</u>	<u>\$ 142,076</u>	<u>\$ 2,230,788</u>
\$ 505	\$ 3,155	\$	\$	\$	\$ 2,545
<u>505</u>	<u>3,155</u>				<u>2,545</u>
<u>58,031</u>	<u>116,953</u>	<u>2,891</u>	<u>17,704</u>	<u>142,076</u>	<u>2,228,243</u>
<u>58,031</u>	<u>116,953</u>	<u>2,891</u>	<u>17,704</u>	<u>142,076</u>	<u>2,228,243</u>
<u>\$ 58,536</u>	<u>\$ 120,108</u>	<u>\$ 2,891</u>	<u>\$ 17,704</u>	<u>\$ 142,076</u>	<u>\$ 2,230,788</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2013

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 31,822	\$ 938,101	\$ 1,982,483	\$ 8,903
Taxes receivable, net				
Grants receivable				
Other receivables				191
Due from other funds				
Prepaid items			285	
Total Assets	\$ 31,822	\$ 938,101	\$ 1,982,768	\$ 9,094
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		1,319	2,897	
Deferred revenues				
Total Liabilities		1,319	2,897	
Fund Balances:				
Reserved:				
Prepaid items			285	
Capital projects				
Unreserved, reported in:				
Special revenue funds	31,822	936,782	1,979,586	9,094
Total Fund Balances	31,822	936,782	1,979,871	9,094
Total Liabilities and Fund Balances	\$ 31,822	\$ 938,101	\$ 1,982,768	\$ 9,094

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
\$ 9,876	\$ 795,174	\$ 183,827	\$ 74,359	\$ 793	\$ 195,945
		5,261			
<u>\$ 9,876</u>	<u>\$ 795,174</u>	<u>\$ 189,088</u>	<u>\$ 74,359</u>	<u>\$ 793</u>	<u>\$ 195,945</u>
\$ 10	\$ 5,016	\$	\$ 187,036	\$	\$
<u>10</u>	<u>5,016</u>		<u>187,036</u>		
9,866	790,158	189,088	(112,677)	793	195,945
<u>9,866</u>	<u>790,158</u>	<u>189,088</u>	<u>(112,677)</u>	<u>793</u>	<u>195,945</u>
<u>\$ 9,876</u>	<u>\$ 795,174</u>	<u>\$ 189,088</u>	<u>\$ 74,359</u>	<u>\$ 793</u>	<u>\$ 195,945</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 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	\$ 32,442	\$ 222,423	\$ 506,669	\$ 2,053,110
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Prepaid items				
Total Assets	\$ 32,442	\$ 222,423	\$ 506,669	\$ 2,053,110
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	305	10,443	224,681	55,482
Deferred revenues				
Total Liabilities	305	10,443	224,681	55,482
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	32,137	211,980	281,988	1,997,628
Total Fund Balances	32,137	211,980	281,988	1,997,628
Total Liabilities and Fund Balances	\$ 32,442	\$ 222,423	\$ 506,669	\$ 2,053,110

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 647,757	\$ 4,004,951	\$ 357,599	\$ 42,796,373
			1,083,626
			226,368
			184,954
			1,054,392
			285
<u>\$ 647,757</u>	<u>\$ 4,004,951</u>	<u>\$ 357,599</u>	<u>\$ 45,345,998</u>
\$ 143,325	\$ 80,946	\$	\$ 312,489
	16,892		558,676
			1,083,627
<u>143,325</u>	<u>97,838</u>		<u>1,954,792</u>
504,432	3,907,113	357,599	285
			4,769,144
			38,621,777
<u>504,432</u>	<u>3,907,113</u>	<u>357,599</u>	<u>43,391,206</u>
<u>\$ 647,757</u>	<u>\$ 4,004,951</u>	<u>\$ 357,599</u>	<u>\$ 45,345,998</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Nine Months Ended June 30, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 11,573,413
Taxes, sales	1,654,326			
Fees and fines				3,385,270
Intergovernmental		435,702	204,069	1,171,661
Earnings on investments	4,642	3,229	11,236	29,742
Miscellaneous			30,634	294,902
Total Revenues	1,658,968	438,931	245,939	16,454,988
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			7,367,867	
Construction and maintenance				10,530,635
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				1,068,319
Total Expenditures			7,367,867	11,598,954
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,658,968	438,931	(7,121,928)	4,856,034
Other Financing Sources (Uses)				
Transfers in			10,020,438	
Transfers (out)				
Total Other Financing Sources (Uses)			10,020,438	
Net change in fund balances	1,658,968	438,931	2,898,510	4,856,034
Fund Balances, Beginning	1,100,926	1,130,580	137,139	5,747,648
Fund Balances, Ending	\$ 2,759,894	\$ 1,569,511	\$ 3,035,649	\$ 10,603,682

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 7,677,679	\$	\$	\$	\$	\$
				240,715	
1,415	62,424				50,268
20,888	1,013	8	55	1,997	1,565
800,087			5,140	47	37,750
<u>8,500,069</u>	<u>63,437</u>	<u>8</u>	<u>5,195</u>	<u>242,759</u>	<u>89,583</u>
				175,373	
4,631,327					
			17,421		
					66,677
<u>1,301,364</u>					
<u>5,932,691</u>			<u>17,421</u>	<u>175,373</u>	<u>66,677</u>
2,567,378	63,437	8	(12,226)	67,386	22,906
425,187					
<u>425,187</u>					
2,992,565	63,437	8	(12,226)	67,386	22,906
5,706,958	480,946	4,255	38,735	1,054,385	833,911
<u>\$ 8,699,523</u>	<u>\$ 544,383</u>	<u>\$ 4,263</u>	<u>\$ 26,509</u>	<u>\$ 1,121,771</u>	<u>\$ 856,817</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Nine Months Ended June 30, 2013

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			3,835	
Intergovernmental				
Earnings on investments		257	131	85
Miscellaneous	500	51,802		4,015
Total Revenues	<u>500</u>	<u>52,059</u>	<u>3,966</u>	<u>4,100</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	233			
Public safety				
Libraries and education		26,755		
Capital Outlay				
Total Expenditures	<u>233</u>	<u>26,755</u>		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	267	25,304	3,966	4,100
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	267	25,304	3,966	4,100
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>\$ 151,226</u>	<u>\$ 72,671</u>	<u>\$ 47,577</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
\$	\$	\$	\$	\$	\$
	17,417				735,753
	19,635	5	33	301	
21,206		420			
21,206	37,052	425	33	301	735,753
					348,353
22,508	42,443			37,372	340
		242			
22,508	42,443	242		37,372	4,320
					353,013
(1,302)	(5,391)	183	33	(37,071)	382,740
(1,302)	(5,391)	183	33	(37,071)	382,740
59,333	122,344	2,708	17,671	179,147	1,845,503
\$ 58,031	\$ 116,953	\$ 2,891	\$ 17,704	\$ 142,076	\$ 2,228,243

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Nine Months Ended June 30, 2013

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,014
Intergovernmental			235,753	
Earnings on investments	45,529	1,600	3,963	
Miscellaneous		262,847	571,135	
Total Revenues	45,529	264,447	810,851	1,014
Expenditures				
Current:				
General administration		117,477		
Financial administration	11,006			
Administration of justice			224,374	
Construction and maintenance				
Health and welfare				
Public safety			939,564	
Libraries and education				
Capital Outlay	3,152		219,709	
Total Expenditures	14,158	117,477	1,383,647	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	31,371	146,970	(572,796)	1,014
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	31,371	146,970	(572,796)	1,014
Fund Balances, Beginning	451	789,812	2,552,667	8,080
Fund Balances, Ending	\$ 31,822	\$ 936,782	\$ 1,979,871	\$ 9,094

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	3,301,866		204,501
21		224		17	369
		165		776	
21	1,038,140	8,341	3,301,866	793	204,870
1,472	247,982				8,925
		58,785	3,414,543		
2,843					
4,315	247,982	58,785	3,414,543		8,925
(4,294)	790,158	(50,444)	(112,677)	793	195,945
		184,200			
		184,200			
(4,294)	790,158	133,756	(112,677)	793	195,945
14,160		55,332			
\$ 9,866	\$ 790,158	\$ 189,088	\$ (112,677)	\$ 793	\$ 195,945

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Nine Months Ended June 30, 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				2,280,735
Intergovernmental	117,195	397,137	1,960,279	3,724,545
Earnings on investments	118			6,491
Miscellaneous				7,797
Total Revenues	<u>117,313</u>	<u>397,137</u>	<u>1,960,279</u>	<u>6,019,568</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		135,695	1,678,291	3,952,317
Construction and maintenance				
Health and welfare				
Public safety	77,096			
Libraries and education				
Capital Outlay	<u>8,080</u>	<u>49,462</u>	<u></u>	<u>69,623</u>
Total Expenditures	<u>85,176</u>	<u>185,157</u>	<u>1,678,291</u>	<u>4,021,940</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	32,137	211,980	281,988	1,997,628
Other Financing Sources (Uses)				
Transfers in				110,346
Transfers (out)				(110,346)
Total Other Financing Sources (Uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	32,137	211,980	281,988	1,997,628
Fund Balances, Beginning				
Fund Balances, Ending	<u>\$ 32,137</u>	<u>\$ 211,980</u>	<u>\$ 281,988</u>	<u>\$ 1,997,628</u>

Capital Projects Funds			
FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 19,251,092
			1,654,326
			6,664,739
			12,932,542
4,886	9,000	2,111	149,516
510			2,089,733
<u>5,396</u>	<u>9,000</u>	<u>2,111</u>	<u>42,741,948</u>
			465,830
			11,006
			13,894,959
30,925	119,940	21,827	15,334,654
			3,490,982
			1,086,422
			26,755
<u>2,438,600</u>	<u>1,244,397</u>	<u>95,620</u>	<u>6,502,646</u>
<u>2,469,525</u>	<u>1,364,337</u>	<u>117,447</u>	<u>40,813,254</u>
(2,464,129)	(1,355,337)	(115,336)	1,928,694
			10,740,171
		(682,545)	(792,891)
		(682,545)	9,947,280
(2,464,129)	(1,355,337)	(797,881)	11,875,974
2,968,561	5,262,450	1,155,480	31,515,232
<u>\$ 504,432</u>	<u>\$ 3,907,113</u>	<u>\$ 357,599</u>	<u>\$ 43,391,206</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Nine Months Ended June 30, 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	\$ 11,573,413	\$ (74,556)	99.4%
Fees and fines	4,975,000	4,975,000	4,461,334	(513,666)	89.7%
Intergovernmental	105,000	105,000	95,597	(9,403)	91.0%
Earnings on investments	150,000	150,000	29,742	(120,258)	19.8%
Miscellaneous	450,000	450,000	201,107	(248,894)	44.7%
Total Revenues	17,327,969	17,327,969	16,361,192	(966,777)	94.4%
Expenditures					
Current:					
Construction and maintenance	19,455,522	19,368,295	10,397,385	8,970,910	53.7%
Capital Outlay	-	7,500	7,500		100.0%
Total Expenditures	19,455,522	19,375,795	10,404,885	8,970,910	53.7%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,127,553)	(2,047,826)	5,956,307	8,004,133	
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)	5,956,307	8,004,133	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,100,274)		
Fund balances, Beginning	5,747,648	5,747,648	5,747,648		
Fund balances, Ending	\$ 3,485,095	\$ 3,699,822	\$ 10,603,681	\$ 8,004,133	

(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	\$ 16,361,192	\$ 93,795	\$ 16,454,987
Expenditures	10,404,885	1,194,069	11,598,954
Net Changes in Fund Balances	5,956,307	(1,100,274)	4,856,033
Fund balances, Beginning			5,747,648
Fund balances, Ending			\$ 10,603,681

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Nine Months Ended June 30, 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	\$ 7,677,679	\$ (97,536)	98.7%
Earnings on investments	100,000	100,000	20,888	(79,112)	20.9%
Miscellaneous	65,000	65,000	34,818	(30,182)	53.6%
Total Revenues	<u>7,940,215</u>	<u>7,940,215</u>	<u>8,498,654</u>	<u>558,439</u>	<u>107.0%</u>
Expenditures					
Current:					
Construction and maintenance	7,296,394	7,249,107	4,631,327	2,617,779	63.9%
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>4,887,827</u>	<u>2,814,999</u>	<u>63.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,101</u>	<u>237,388</u>	<u>3,610,826</u>	<u>3,373,438</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>4,036,014</u>	<u>3,798,625</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,043,449)		
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>\$ 8,699,523</u>	<u>\$ 3,798,625</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	\$ 8,498,654	\$ 1,415	\$ 8,500,069
Expenditures	<u>4,887,827</u>	<u>1,044,864</u>	<u>5,932,692</u>
Net Changes in Fund Balances	4,036,014	(1,043,449)	2,992,565
Fund balances, Beginning			<u>5,706,958</u>
Fund balances, Ending			<u>\$ 8,699,523</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Nine Months Ended June 30, 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	\$ 30,995,316	\$ 80,221	100.3%
Fees and fines	100,000	100,000	-	(100,000)	0.0%
Earnings on investments	145,000	145,000	21,803	(123,197)	15.0%
Total Revenues	31,160,095	31,160,095	31,017,120	(142,975)	99.5%
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)	6,851,665	8,082,999	
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)	6,426,477	8,508,186	
Fund balances, Beginning	3,991,101	3,991,101	3,991,101		
Fund balances, Ending	\$ 2,759,767	\$ 2,759,767	\$ 10,417,578	\$ 8,508,186	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 9,769,660	\$ 1,940,354	\$ 11,710,014
Total Current Assets	<u>9,769,660</u>	<u>1,940,354</u>	<u>11,710,014</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	674,456		674,456
Total Capital Assets	<u>674,456</u>	<u></u>	<u>674,456</u>
Total Assets	<u>10,444,116</u>	<u>1,940,354</u>	<u>12,384,470</u>
Liabilities			
Benefits payable	1,694,834	3,685,926	5,380,760
Due to other funds	5,734,849	287,147	6,021,996
Total Liabilities	<u>7,429,683</u>	<u>3,973,073</u>	<u>11,402,756</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>3,014,432</u>	<u>(2,032,719)</u>	<u>981,713</u>
Total Net Assets (Deficit)	<u>\$ 3,014,432</u>	<u>\$ (2,032,719)</u>	<u>\$ 981,713</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 22,493,762	\$ 1,560,195	\$ 24,053,957
Total Operating Revenues	<u>22,493,762</u>	<u>1,560,195</u>	<u>24,053,957</u>
Operating Expenses			
Current operations - general administration	620,386	191,202	811,588
Benefits provided	<u>23,332,970</u>	<u>961,155</u>	<u>24,294,125</u>
Total Operating Expenses	<u>23,953,356</u>	<u>1,152,357</u>	<u>25,105,713</u>
Operating (Loss)	(1,459,594)	407,838	(1,051,756)
Non-Operating Revenues			
Earnings on investments	<u>28,055</u>		<u>28,055</u>
Total Non-Operating Revenues	<u>28,055</u>		<u>28,055</u>
Change in Net Assets	(1,431,539)	407,838	(1,023,701)
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>\$ 3,014,432</u>	<u>\$ (2,032,719)</u>	<u>\$ 981,713</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2013

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 28,290,268	\$ 1,866,288	\$ 30,156,556
Payment of benefits	(23,332,970)	(961,155)	(24,294,125)
Payment of general administration expenses	(620,386)	(191,202)	(811,588)
Net Cash Provided (Used) by Operating Activities	<u>4,336,912</u>	<u>713,931</u>	<u>5,050,843</u>
Cash Flows from Investing Activities:			
Interest earned on investments	28,055		28,055
Net Cash Flows Provided by Investing Activities	<u>28,055</u>	<u></u>	<u>28,055</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(12,603)		(12,603)
Net Cash (Used) by Capital and Related Financing Activities	<u>(12,603)</u>	<u></u>	<u>(12,603)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,352,364	713,931	5,066,295
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><u>\$ 9,769,660</u></u>	<u><u>\$ 1,940,354</u></u>	<u><u>\$ 11,710,013</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,459,594)	\$ 407,838	\$ (1,051,756)
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	5,796,272	306,093	6,102,365
Total adjustments	<u>5,796,506</u>	<u>306,093</u>	<u>6,102,599</u>
Net Cash Provided by Operating Activities	<u><u>\$ 4,336,912</u></u>	<u><u>\$ 713,931</u></u>	<u><u>\$ 5,050,843</u></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>Nine Months Ended 6/30/13</u>
\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 794,195,744
4,034,606	5,363,740	4,168,945	4,477,906	2,977,050	9,561,498
<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>(7,226,976)</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>\$ 796,530,266</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>\$ 796,530,266</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	Nine Months Ended 6/30/13
\$ 33,235,842	\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 29,400,614
7,581,878	8,841,189	8,059,389	9,441,048	8,345,130	5,449,157
65,681,467	75,836,037	78,173,873	86,468,201	91,021,550	54,059,415
47,535,293	47,188,776	46,946,163	45,632,055	54,818,967	18,399,705
21,592,759	25,623,533	28,566,454	30,104,991	30,906,886	18,256,981
1,143,390	1,188,580	1,123,951	1,177,426	1,118,341	633,625
50,016,288	61,126,911	55,269,509	55,315,591	54,702,459	33,795,577
2,128,502	1,879,525	2,263,280	2,917,574	2,614,004	1,649,007
12,325,097	12,956,363	13,468,700	14,800,838	15,708,114	10,525,198
10,621,067	12,338,352	15,494,994	14,887,908	15,037,346	(238,944)
					833,468
					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>\$ 181,299,258</u>
\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 6,191,457
1,976,033	2,451,191	3,273,137	3,988,371	4,695,710	4,761,966
6,692,111	6,828,228	7,032,374	7,222,932	7,522,930	4,646,586
8,305,998	8,442,746	6,737,542	6,679,429	7,466,798	3,172,737
4,036,821	5,057,246	5,652,201	6,396,645	6,138,679	5,117,891
3,946,125	4,887,245	5,060,714	5,621,993	5,642,978	434,876
189,273	187,724	136,864	141,893	183,406	138,727
262,957	256,730	240,719	246,699	269,015	194,363
6,386,016	6,257,935	2,034,953	5,257,804	4,167,626	6,201,816
5,995,866	7,242,476	6,805,719	7,719,264	6,821,433	6,599,274
1,137,555	1,509,761	356,447	1,381,572	949,663	6,249,090
4,663,836	4,982,855	8,188,534	12,506,581	10,899,781	6,384,767
1,936		13,136			
5,754,025	13,784,334	4,464,349	8,623,225	6,252,054	2,631,448
102,738	61,023	1,255,743	157,468	104,002	
141,938	97,403	194,400	174,204	438,841	61,788
		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>\$ 52,786,786</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					Nine Months Ended 6/30/13
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>\$ (128,512,472)</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>\$ (128,512,472)</u></u>
\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 206,400,521
				1,099,103	1,654,326
8,082,178	3,664,184	3,870,155	2,925,202	2,584,776	744,146
<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>8,980,311</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>217,779,304</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>\$ 217,779,304</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>\$ 89,266,832</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>\$ 89,266,832</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	Nine Months Ended 6/30/13
\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 773,024
38,547,536	34,463,474	43,269,189	43,922,974	35,743,720	78,169,945
<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>\$ 78,942,969</u>
\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 10,417,578
7,879	11,224	4,305	69,379	54,201	285
106,937,644	154,475,649	76,694,711		43,250,162	34,468,561
15,585,100	23,120,456	22,906,854			38,621,777
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>\$ 83,508,201</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	Nine Months Ended 6/30/13
\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 206,400,521
				1,099,103	1,654,326
28,948,356	34,591,324	35,306,339	37,371,124	39,598,440	26,627,641
27,189,804	35,910,436	28,400,145	36,971,987	29,377,233	31,329,054
7,875,929	3,509,046	3,744,027	2,798,039	2,451,577	744,145
5,397,431	8,396,202	7,256,967	6,635,261	7,175,498	9,075,402
243,359,126	272,965,912	273,936,675	281,183,309	279,758,358	275,831,089
36,060,406	38,259,862	40,727,455	42,352,337	35,704,861	28,251,331
6,330,272	7,162,814	6,725,826	7,176,186	7,221,313	5,249,603
38,895,064	68,150,496	67,310,882	71,839,346	75,286,042	53,247,169
28,584,504	30,896,400	26,775,517	29,542,425	28,214,027	17,181,543
20,369,042	22,539,945	21,124,782	22,067,744	27,835,260	18,402,995
975,720	1,049,985	933,519	986,392	960,392	588,844
63,081,120	44,578,722	40,895,974	44,156,502	45,463,593	31,134,616
1,739,346	1,815,986	2,231,528	2,263,590	1,957,044	1,289,477
10,422,032	11,398,561	11,354,804	12,176,637	13,012,700	9,429,487
78,040,663	102,627,536	99,931,347	88,927,796	44,845,672	39,222,461
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	228,162,981
(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	47,668,108
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	\$ 47,668,108
9.03%	8.26%	10.07%	10.78%	10.89%	12.79%