

MONTHLY FINANCIAL REPORT
For Ten Months Ended July 31, 2013



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

Robert Ed Sturdivant
County Auditor

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September 25, 2013

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

Gentlemen:

The Monthly Unaudited Financial Report for the ten months ending July 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***July 31, 2013*

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 148,925,403	\$ 148,695,004
Receivables:		
Taxes, net	6,964,461	
Grants	3,406,277	
Fees and fines	4,335,213	
Other	1,869,927	
Prepaid items	985,890	
Deferred charges - debt refunding		12,069,898
Deferred issuance costs	3,632,553	3,124,972
Due from component units	768,112	
Capital assets, not being depreciated	464,420,684	
Capital assets, net of accumulated depreciation	656,976,434	246,866,573
Total Assets	1,292,284,954	410,756,447
Liabilities		
Accounts payable and accrued expenses	6,689,442	
Retainage payable	2,351,746	3,958,140
Accrued interest payable	1,422,068	2,143,862
Unearned revenues	381,642	
Due to primary government		768,112
Due to other governments	242,973	
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	512,617,750	353,451,962
Net Assets		
Invested in capital assets, net of related debt	792,528,692	(99,715,275)
Restricted for:		
Debt Service	9,601,476	
Unrestricted	(22,462,962)	157,019,758
Total Net Assets	\$ 779,667,206	\$ 57,304,483

FORT BEND COUNTY, TEXAS**STATEMENT OF ACTIVITIES***For the Ten Months Ended July 31, 2013*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 32,429,850	\$ 7,086,002	\$ 6,820,597	\$
Financial administration	6,019,674	5,041,977		
Administration of justice	60,374,000	5,216,774	6,698,790	
Construction and maintenance	26,252,982	3,745,183	6,249,090	
Health and welfare	21,648,193	5,870,222	7,713,642	
Cooperative services	749,936			
Public safety	37,489,104	532,948	3,122,797	
Park and recreation	1,879,223	148,990	37,921	
Libraries and education	11,727,652	223,297	63,391	
Capital outlay, interim financial activity	(1,589,965)			
Internal Service Fund, interim activity	800,562			
Interest on long-term debt	8,535,955			
Total Primary Government	\$ 206,317,166	\$ 27,865,393	\$ 30,706,228	\$
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	10,319,790	16,320,275		
FB Grand Parkway Toll Road Operations	4,241,022			1,092,983
FB Housing Finance Corp.				
FBC Industrial Development Corporation	20,307	146,200		
Total Component Units	\$ 14,581,119	\$ 16,466,475	\$	\$ 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	
\$ (18,523,251)	\$
(977,697)	
(48,458,436)	
(16,258,709)	
(8,064,329)	
(749,936)	
(33,833,359)	
(1,692,312)	
(11,440,964)	
1,589,965	
(800,562)	
(8,535,955)	
<u>(147,745,545)</u>	
	6,000,485
	(3,148,039)
	125,893
	<u>2,978,339</u>
207,455,283	
1,867,936	
815,735	353,690
10,010,363	
<u>220,149,317</u>	<u>353,690</u>
72,403,772	3,332,029
707,263,434	53,972,454
<u>\$ 779,667,206</u>	<u>\$ 57,304,483</u>

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 58,104,580	\$ 10,575,540	\$ 30,921,061	\$ 39,748,121	\$ 139,349,302
Taxes receivable, net	5,506,597	448,004		1,009,860	6,964,461
Grants receivable	3,180,366			225,911	3,406,277
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,693,230			192,767	1,885,997
Due from other funds	4,348,587			360,169	4,708,756
Due from component units	768,112				768,112
Prepaid items	984,105			1,785	985,890
Total Assets	\$ 78,904,720	\$ 11,023,544	\$ 30,921,061	\$ 41,538,614	\$ 162,387,939
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,408,715	\$	\$	\$	\$ 1,408,715
Retainage payable	287,738		1,658,561	405,449	2,351,748
Due to other funds				753,759	753,759
Due to other governments	242,973				242,973
Deferred revenue	9,847,891	448,004		1,009,861	11,305,756
Total Liabilities	11,787,317	448,004	1,658,561	2,169,069	16,062,951
Fund Balances:					
Reserved for:					
Debt service		10,575,540			10,575,540
Prepaid Items	984,105			285	984,390
Capital projects			29,262,500	4,208,975	33,471,475
Unreserved, reported in:					
General Fund	66,133,298				66,133,298
Special revenue funds				35,160,285	35,160,285
Total Fund Balances	67,117,403	10,575,540	29,262,500	39,369,545	146,324,988
Total Liabilities and Fund Balances	\$ 78,904,720	\$ 11,023,544	\$ 30,921,061	\$ 41,538,614	\$ 162,387,939

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

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 156,955,540	\$ 31,151,532	\$	\$ 19,348,211	\$ 207,455,283
Taxes - Sales				1,867,936	1,867,936
Fees and fines	22,508,060			7,536,905	30,044,965
Intergovernmental	15,537,716		5,013,578	13,803,627	34,354,921
Earnings on investments	514,453	24,049	116,089	161,143	815,734
Miscellaneous	7,750,235			2,337,938	10,088,173
Total Revenues	<u>203,266,004</u>	<u>31,175,581</u>	<u>5,129,667</u>	<u>45,055,760</u>	<u>284,627,012</u>
Expenditures					
Current:					
General administration	30,638,829			505,436	31,144,265
Financial administration	5,786,534			11,204	5,797,738
Administration of justice	43,975,853			15,508,923	59,484,776
Construction and maintenance	2,041,539			17,505,174	19,546,713
Health and welfare	17,674,467			4,122,767	21,797,234
Cooperative services	700,210				700,210
Public safety	33,363,607			1,103,302	34,466,909
Parks and recreation	1,480,249				1,480,249
Libraries and education	10,460,186			38,301	10,498,487
Capital Outlay	16,531,601		19,117,329	8,353,620	44,002,550
Debt Service:					
Principal		15,630,000			15,630,000
Interest and fiscal charges		8,532,905			8,532,905
Debt issuance costs		3,050			3,050
Total Expenditures	<u>162,653,075</u>	<u>24,165,955</u>	<u>19,117,329</u>	<u>47,148,727</u>	<u>253,085,086</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>40,612,929</u>	<u>7,009,626</u>	<u>(13,987,662)</u>	<u>(2,092,967)</u>	<u>31,541,926</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	31,090,836	6,584,439	(13,987,662)	7,854,313	31,541,926
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>\$ 67,117,403</u>	<u>\$ 10,575,540</u>	<u>\$ 29,262,500</u>	<u>\$ 39,369,545</u>	<u>\$ 146,324,988</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 9,576,099
Total Current Assets	<u>9,576,099</u>
Noncurrent Assets:	
Capital Assets, net of accumulated depreciation	<u>671,915</u>
Total Capital Assets	<u>671,915</u>
Total Assets	<u>10,248,014</u>
Liabilities	
Current Liabilities:	
Benefits payable	5,380,760
Due to other funds	<u>3,954,996</u>
Total Current Liabilities	<u>9,335,756</u>
Total Liabilities	<u>9,335,756</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>912,258</u>
Total Net Assets (Deficit)	<u>\$ 912,258</u>

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

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 26,923,945
Total Operating Revenues	<u>26,923,945</u>
Operating Expenses	
Current operations - general administration	1,007,671
Benefits provided	<u>27,039,823</u>
Total Operating Expenses	<u>28,047,494</u>
Operating Income (Loss)	(1,123,549)
Non-Operating Revenues	
Earnings on investments	<u>30,393</u>
Total Non-Operating Revenues	<u>30,393</u>
Change in Net Assets	(1,093,156)
Total Net Assets (Deficit), Beginning	<u>2,005,414</u>
Total Net Assets (Deficit), Ending	<u><u>\$ 912,258</u></u>

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

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 30,959,544
Payment of benefits	(27,039,823)
Payment of general administration expenses	(1,007,671)
	<hr/>
Net Cash Provided by Operating Activities	2,912,050
	<hr/>
Cash Flows from Investing Activities	
Interest earned on investments	30,393
	<hr/>
Net Cash Provided by Investing Activities	30,393
	<hr/>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(10,062)
	<hr/>
Net Cash (Used) by Capital and Related Financing Activities	(10,062)
	<hr/>
Net Increase in Cash and Cash Equivalents	2,932,381
	<hr/>
Cash and Cash Equivalents, Beginning of Year	6,643,718
	<hr/>
Cash and Cash Equivalents, End of Year	\$ 9,576,099
	<hr/> <hr/>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (1,123,549)
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	82
(Increase) Decrease in other receivables	152
(Increase) Decrease in due from other funds	4,035,365
	<hr/>
Total adjustments	4,035,599
	<hr/>
Net Cash Provided by Operating Activities	\$ 2,912,050
	<hr/> <hr/>

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

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 15,080,067</u>
Total Assets	<u><u>\$ 15,080,067</u></u>
Liabilities	
Due to other governments	<u>\$ 15,080,067</u>
Total Liabilities	<u><u>\$ 15,080,067</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

July 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	\$ 7,707	\$ 66,889,565	\$ 81,530,985	\$	\$ 266,747	\$ 148,695,004
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		156,822,218	90,044,355			246,866,573
Total Assets	<u>7,707</u>	<u>237,291,403</u>	<u>173,190,590</u>		<u>266,747</u>	<u>410,756,447</u>
Liabilities and Net Assets						
Liabilities						
Retainage payable		541,603	3,416,537			3,958,140
Due to primary government		78,513	679,976		9,623	768,112
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>174,727,716</u>	<u>178,714,623</u>		<u>9,623</u>	<u>353,451,962</u>
Net Assets						
Invested in capital assets, net of related debt		(15,919,375)	(83,795,900)			(99,715,275)
Unrestricted	7,707	78,483,061	78,271,867		257,123	157,019,758
Total Net Assets	<u>\$ 7,707</u>	<u>\$ 62,563,686</u>	<u>\$ (5,524,033)</u>	<u>\$</u>	<u>\$ 257,123</u>	<u>\$ 57,304,483</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Ten Months Ended July 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	5,661,259	16,320,275
Interest on long-term debt	4,658,531	
Total Fort Bend Toll Road Authority	10,319,790	16,320,275
Grand Parkway Toll Road Operations		
Toll road operations	471,417	1,092,983
Interest on long-term debt	3,769,605	
Total Grand Parkway Toll Road Operations	4,241,022	1,092,983
Fort Bend Housing Finance Corporation		
General administration		
Total Fort Bend Housing Finance Corporation		
Fort Bend County Industrial Development Corporation		
General administration	20,307	146,200
Total Fort Bend County Industrial Development Corporation	20,307	146,200
Total Component Units	\$ 14,581,119	\$ 16,466,475 \$ 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
\$	\$	\$	\$	\$	\$
	10,659,016				10,659,016
	(4,658,531)				(4,658,531)
	6,000,485				6,000,485
		621,566			621,566
		(3,769,605)			(3,769,605)
		(3,148,039)			(3,148,039)
				125,893	125,893
				125,893	125,893
	6,000,485	(3,148,039)		125,893	2,978,339
16	153,239	199,909		526	353,690
16	153,239	199,909		526	353,690
16	6,153,724	(2,948,130)		126,419	3,332,029
7,691	56,409,962	(2,575,903)		130,704	53,972,454
\$ 7,707	\$ 62,563,686	\$ (5,524,033)	\$	\$ 257,123	\$ 57,304,483



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 Ten Months Ended July 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	\$ 156,903,125	\$ 1,219,414	100.8%
Fees and fines	22,988,350	23,025,750	21,619,030	(1,406,720)	93.9%
Intergovernmental	2,135,000	2,138,000	1,718,508	(419,492)	80.4%
Earnings on investments	753,530	753,530	514,453	(239,077)	68.3%
Miscellaneous	2,916,100	2,955,090	2,465,206	(489,884)	83.4%
Total Revenues	<u>184,476,691</u>	<u>184,556,081</u>	<u>183,220,323</u>	<u>(1,335,758)</u>	<u>99.3%</u>
Expenditures					
Current:					
General administration	34,446,533	32,719,004	28,622,973	4,096,031	87.5%
Financial administration	7,349,009	7,306,582	5,786,534	1,520,048	79.2%
Administration of justice	53,019,658	53,470,302	42,766,359	10,703,943	80.0%
Construction and maintenance	3,063,893	2,979,558	2,041,539	938,020	68.5%
Health and welfare	19,893,906	19,128,612	11,254,676	7,873,936	58.8%
Cooperative services	1,019,148	791,494	699,885	91,609	88.4%
Public safety	36,090,446	37,301,877	27,699,400	9,602,477	74.3%
Parks and recreation	2,113,528	2,035,107	1,426,824	608,283	70.1%
Libraries and education	13,255,384	13,175,274	10,443,151	2,732,124	79.3%
Capital Outlay	<u>6,199,791</u>	<u>2,102,295</u>	<u>1,433,994</u>	<u>668,301</u>	<u>68.2%</u>
Total Expenditures	<u>176,451,296</u>	<u>171,010,106</u>	<u>132,175,334</u>	<u>38,834,772</u>	<u>77.3%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,025,395</u>	<u>13,545,975</u>	<u>51,044,988</u>	<u>37,499,014</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>3,393,861</u>	<u>40,840,350</u>	<u>37,551,538</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(9,749,514)		
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>\$ 39,420,428</u>	<u>\$ 67,117,403</u>	<u>\$ 37,551,538</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	\$ 183,220,323	\$ 20,045,736	\$ 203,266,059
Expenditures	132,175,334	30,477,796	162,653,130
Excess (Deficiency) of Revenues Over (Under) Expenditures	51,044,988	(10,432,059)	40,612,929
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	40,840,350	(9,749,514)	31,090,836
Fund Balances, Beginning			36,026,567
Fund Balances, Ending			<u>\$ 67,117,403</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
July 31, 2013

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 2,974,368	\$ 1,569,979	\$ 1,996,916	\$ 8,937,552
Taxes receivable, net				711,431
Grants receivable			23,439	150,612
Other receivables			5,935	62,607
Due from other funds			206,615	151,855
Prepaid items				
Total Assets	\$ 2,974,368	\$ 1,569,979	\$ 2,232,905	\$ 10,014,057
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 93,693
Due to other funds				
Deferred revenues				711,431
Total Liabilities				805,124
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	2,974,368	1,569,979	2,232,905	9,208,933
Total Fund Balances	2,974,368	1,569,979	2,232,905	9,208,933
Total Liabilities and Fund Balances	\$ 2,974,368	\$ 1,569,979	\$ 2,232,905	\$ 10,014,057

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 7,543,252 298,429 6,013	\$ 544,498	\$ 4,264	\$ 24,158	\$ 1,108,317 27,045 1,034	\$ 817,696 37,560
<u>\$ 7,847,694</u>	<u>\$ 544,498</u>	<u>\$ 4,264</u>	<u>\$ 24,158</u>	<u>\$ 1,136,396</u>	<u>\$ 855,256</u>
\$ 44,796 3,844 298,430	\$	\$	\$ 323	\$	\$ 381
<u>347,070</u>			<u>323</u>		<u>381</u>
<u>7,500,624</u>	<u>544,498</u>	<u>4,264</u>	<u>23,835</u>	<u>1,136,396</u>	<u>854,875</u>
<u>7,500,624</u>	<u>544,498</u>	<u>4,264</u>	<u>23,835</u>	<u>1,136,396</u>	<u>854,875</u>
<u>\$ 7,847,694</u>	<u>\$ 544,498</u>	<u>\$ 4,264</u>	<u>\$ 24,158</u>	<u>\$ 1,136,396</u>	<u>\$ 855,256</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,213	\$ 145,341	\$ 72,686	\$ 47,587
Taxes receivable, net				
Grants receivable				
Other receivables			480	
Due from other funds				
Prepaid items				
Total Assets	\$ 8,213	\$ 145,341	\$ 73,166	\$ 47,587
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		4,026		
Deferred revenues				
Total Liabilities		4,026		
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,213	141,315	73,166	47,587
Total Fund Balances	8,213	141,315	73,166	47,587
Total Liabilities and Fund Balances	\$ 8,213	\$ 145,341	\$ 73,166	\$ 47,587

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
\$ 57,280	\$ 122,656	\$ 2,104	\$ 17,708	\$ 137,410	\$ 2,205,134
	96				96,496
	1,500			665	
<u>\$ 57,280</u>	<u>\$ 124,252</u>	<u>\$ 2,104</u>	<u>\$ 17,708</u>	<u>\$ 138,075</u>	<u>\$ 2,301,630</u>
\$ 1,007	\$ 394	\$	\$	\$	\$ 4,671
<u>1,007</u>	<u>394</u>				<u>4,671</u>
<u>56,273</u>	<u>123,858</u>	<u>2,104</u>	<u>17,708</u>	<u>138,075</u>	<u>2,296,959</u>
<u>56,273</u>	<u>123,858</u>	<u>2,104</u>	<u>17,708</u>	<u>138,075</u>	<u>2,296,959</u>
<u>\$ 57,280</u>	<u>\$ 124,252</u>	<u>\$ 2,104</u>	<u>\$ 17,708</u>	<u>\$ 138,075</u>	<u>\$ 2,301,630</u>

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 41	\$ 990,775	\$ 1,970,586	\$ 9,094
Taxes receivable, net				
Grants receivable				
Other receivables				108
Due from other funds				
Prepaid items			285	
Total Assets	\$ 41	\$ 990,775	\$ 1,970,871	\$ 9,202
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		4,086	6,045	
Deferred revenues				
Total Liabilities		4,086	6,045	
Fund Balances:				
Reserved:				
Prepaid items			285	
Capital projects				
Unreserved, reported in:				
Special revenue funds	41	986,689	1,964,541	9,202
Total Fund Balances	41	986,689	1,964,826	9,202
Total Liabilities and Fund Balances	\$ 41	\$ 990,775	\$ 1,970,871	\$ 9,202

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
\$ 9,669	\$ 756,043	\$ 183,866	\$ 241,134	\$ 793	\$ 197,459
		8,287			
<u>\$ 9,669</u>	<u>\$ 756,043</u>	<u>\$ 192,153</u>	<u>\$ 241,134</u>	<u>\$ 793</u>	<u>\$ 197,459</u>
\$ 892	\$ 24,294	\$ 1,404	\$ 375,790	\$	\$ 110
<u>892</u>	<u>24,294</u>	<u>1,404</u>	<u>375,790</u>		<u>110</u>
<u>8,777</u>	<u>731,749</u>	<u>190,749</u>	<u>(134,656)</u>	<u>793</u>	<u>197,349</u>
<u>8,777</u>	<u>731,749</u>	<u>190,749</u>	<u>(134,656)</u>	<u>793</u>	<u>197,349</u>
<u>\$ 9,669</u>	<u>\$ 756,043</u>	<u>\$ 192,153</u>	<u>\$ 241,134</u>	<u>\$ 793</u>	<u>\$ 197,459</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
July 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	\$ 31,329	\$ 220,297	\$ 544,938	\$ 1,777,507
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Prepaid items				
Total Assets	\$ 31,329	\$ 220,297	\$ 544,938	\$ 1,777,507
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	305	10,882	260,778	52,990
Deferred revenues				
Total Liabilities	305	10,882	260,778	52,990
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	31,024	209,415	284,160	1,724,517
Total Fund Balances	31,024	209,415	284,160	1,724,517
Total Liabilities and Fund Balances	\$ 31,329	\$ 220,297	\$ 544,938	\$ 1,777,507

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$ 647,938	\$ 3,479,495	\$ 350,038	\$ 39,748,121
			1,009,860
			225,911
			192,767
			360,169
			1,785
<u>\$ 647,938</u>	<u>\$ 3,479,495</u>	<u>\$ 350,038</u>	<u>\$ 41,538,613</u>
\$ 143,325	\$ 123,634	\$	\$ 405,448
	1,537		753,759
			1,009,861
<u>143,325</u>	<u>125,171</u>		<u>2,169,068</u>
			285
504,613	3,354,324	350,038	4,208,975
			35,160,285
<u>504,613</u>	<u>3,354,324</u>	<u>350,038</u>	<u>39,369,545</u>
<u>\$ 647,938</u>	<u>\$ 3,479,495</u>	<u>\$ 350,038</u>	<u>\$ 41,538,613</u>

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

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 11,631,790
Taxes, sales	1,867,936			
Fees and fines				3,929,973
Intergovernmental		435,702	219,120	1,171,661
Earnings on investments	5,506	3,697	12,407	33,248
Miscellaneous			32,021	300,373
Total Revenues	1,873,442	439,399	263,548	17,067,045
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			8,187,725	
Construction and maintenance				12,087,777
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			495	1,517,983
Total Expenditures			8,188,220	13,605,760
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,873,442	439,399	(7,924,672)	3,461,285
Other Financing Sources (Uses)				
Transfers in			10,020,438	
Transfers (out)				
Total Other Financing Sources (Uses)			10,020,438	
Net change in fund balances	1,873,442	439,399	2,095,766	3,461,285
Fund Balances, Beginning	1,100,926	1,130,580	137,139	5,747,648
Fund Balances, Ending	\$ 2,974,368	\$ 1,569,979	\$ 2,232,905	\$ 9,208,933

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 7,716,421	\$	\$	\$	\$	\$
				268,830	
1,415	62,424				50,268
23,319	1,128	9	61	2,232	1,739
964,996			5,409	47	41,470
<u>8,706,151</u>	<u>63,552</u>	<u>9</u>	<u>5,470</u>	<u>271,109</u>	<u>93,477</u>
				189,098	
5,239,552			20,370		72,513
<u>2,098,120</u>					
<u>7,337,672</u>			<u>20,370</u>	<u>189,098</u>	<u>72,513</u>
1,368,479	63,552	9	(14,900)	82,011	20,964
425,187					
<u>425,187</u>					
1,793,666	63,552	9	(14,900)	82,011	20,964
5,706,958	480,946	4,255	38,735	1,054,385	833,911
<u>\$ 7,500,624</u>	<u>\$ 544,498</u>	<u>\$ 4,264</u>	<u>\$ 23,835</u>	<u>\$ 1,136,396</u>	<u>\$ 854,875</u>

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

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			4,315	
Intergovernmental				
Earnings on investments		289	146	95
Miscellaneous	500	53,405		4,015
Total Revenues	<u>500</u>	<u>53,694</u>	<u>4,461</u>	<u>4,110</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	233			
Public safety				
Libraries and education		38,301		
Capital Outlay				
Total Expenditures	<u>233</u>	<u>38,301</u>		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	267	15,393	4,461	4,110
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	267	15,393	4,461	4,110
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>\$ 141,315</u>	<u>\$ 73,166</u>	<u>\$ 47,587</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
\$	\$	\$	\$	\$	\$
	18,849				832,249
	28,072	6	37	331	
24,446		420			
24,446	46,921	426	37	331	832,249
					374,344
27,506	45,407			41,403	2,129
		1,030			
27,506	45,407	1,030		41,403	4,320
					380,793
(3,060)	1,514	(604)	37	(41,072)	451,456
(3,060)	1,514	(604)	37	(41,072)	451,456
59,333	122,344	2,708	17,671	179,147	1,845,503
\$ 56,273	\$ 123,858	\$ 2,104	\$ 17,708	\$ 138,075	\$ 2,296,959

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

	Special Revenue Funds			
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				1,122
Intergovernmental			265,637	
Earnings on investments	45,534	1,804	4,368	
Miscellaneous		326,165	575,197	
Total Revenues	45,534	327,969	845,202	1,122
Expenditures				
Current:				
General administration		131,092		
Financial administration	11,204			
Administration of justice			249,725	
Construction and maintenance				
Health and welfare				
Public safety			947,609	
Libraries and education				
Capital Outlay	34,740		235,709	
Total Expenditures	45,944	131,092	1,433,043	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(410)	196,877	(587,841)	1,122
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(410)	196,877	(587,841)	1,122
Fund Balances, Beginning	451	789,812	2,552,667	8,080
Fund Balances, Ending	\$ 41	\$ 986,689	\$ 1,964,826	\$ 9,202

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	10,978	3,907,213		205,973
23		263		17	411
		165	106	776	
23	1,038,140	11,406	3,907,319	793	206,384
1,472	306,391				9,035
		60,189	4,041,975		
3,934					
5,406	306,391	60,189	4,041,975		9,035
(5,383)	731,749	(48,783)	(134,656)	793	197,349
		184,200			
		184,200			
(5,383)	731,749	135,417	(134,656)	793	197,349
14,160		55,332			
\$ 8,777	\$ 731,749	\$ 190,749	\$ (134,656)	\$ 793	\$ 197,349

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Ten Months Ended July 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				2,481,567
Intergovernmental	117,195	407,249	2,152,243	3,730,337
Earnings on investments	125			7,272
Miscellaneous				7,917
Total Revenues	<u>117,320</u>	<u>407,249</u>	<u>2,152,243</u>	<u>6,227,093</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		148,372	1,868,083	4,432,577
Construction and maintenance				
Health and welfare				
Public safety	78,216			
Libraries and education				
Capital Outlay	<u>8,080</u>	<u>49,462</u>	<u></u>	<u>69,999</u>
Total Expenditures	<u>86,296</u>	<u>197,834</u>	<u>1,868,083</u>	<u>4,502,576</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,024	209,415	284,160	1,724,517
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	31,024	209,415	284,160	1,724,517
Fund Balances, Beginning	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Fund Balances, Ending	<u>31,024</u>	<u>209,415</u>	<u>284,160</u>	<u>1,724,517</u>

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2007 Facilities Bond Fund	Justice Center Project Fund	TOTALS
\$	\$	\$	\$ 19,348,211
			1,867,936
			7,536,905
			13,803,627
5,067	9,793	2,216	161,143
510			2,337,938
<u>5,577</u>	<u>9,793</u>	<u>2,216</u>	<u>45,055,760</u>
			505,436
			11,204
			15,508,923
30,925	121,477	25,443	17,505,174
			4,122,767
			1,103,302
			38,301
<u>2,438,600</u>	<u>1,796,442</u>	<u>99,670</u>	<u>8,353,620</u>
<u>2,469,525</u>	<u>1,917,919</u>	<u>125,113</u>	<u>47,148,727</u>
(2,463,948)	(1,908,126)	(122,897)	(2,092,967)
			10,740,171
		(682,545)	(792,891)
		(682,545)	9,947,280
(2,463,948)	(1,908,126)	(805,442)	7,854,313
2,968,561	5,262,450	1,155,480	31,515,232
<u>\$ 504,613</u>	<u>\$ 3,354,324</u>	<u>\$ 350,038</u>	<u>\$ 39,369,545</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Ten Months Ended July 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	\$ 11,631,790	\$ (16,179)	99.9%
Fees and fines	4,975,000	4,975,000	5,006,037	31,037	100.6%
Intergovernmental	105,000	105,000	95,597	(9,403)	91.0%
Earnings on investments	150,000	150,000	33,248	(116,752)	22.2%
Miscellaneous	450,000	450,000	206,578	(243,422)	45.9%
Total Revenues	17,327,969	17,327,969	16,973,251	(354,718)	98.0%
Expenditures					
Current:					
Construction and maintenance	19,455,522	19,368,295	11,954,527	7,413,768	61.7%
Capital Outlay	-	7,500	224,761	(217,261)	2996.8%
Total Expenditures	19,455,522	19,375,795	12,179,288	7,196,507	62.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,127,553)	(2,047,826)	4,793,962	6,841,789	
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)	4,793,962	6,841,789	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,332,676)		
Fund balances, Beginning	5,747,648	5,747,648	5,747,648		
Fund balances, Ending	\$ 3,485,095	\$ 3,699,822	\$ 9,208,934	\$ 6,841,789	

(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	\$ 16,973,251	\$ 93,795	\$ 17,067,046
Expenditures	12,179,288	1,426,471	13,605,760
Net Changes in Fund Balances	4,793,962	(1,332,676)	3,461,286
Fund balances, Beginning			5,747,648
Fund balances, Ending			\$ 9,208,934

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Ten Months Ended July 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	\$ 7,716,421	\$ (58,794)	99.2%
Earnings on investments	100,000	100,000	23,319	(76,681)	23.3%
Miscellaneous	65,000	65,000	36,231	(28,770)	55.7%
Total Revenues	<u>7,940,215</u>	<u>7,940,215</u>	<u>8,704,736</u>	<u>764,521</u>	<u>109.6%</u>
Expenditures					
Current:					
Construction and maintenance	7,296,394	7,249,107	5,239,552	2,009,555	72.3%
Capital Outlay	<u>447,720</u>	<u>453,720</u>	<u>355,255</u>	<u>98,465</u>	<u>78.3%</u>
Total Expenditures	<u>7,744,114</u>	<u>7,702,827</u>	<u>5,594,807</u>	<u>2,108,020</u>	<u>72.6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,101</u>	<u>237,388</u>	<u>3,109,929</u>	<u>2,872,541</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>3,535,117</u>	<u>3,297,728</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,741,450)		
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>\$ 7,500,625</u>	<u>\$ 3,297,728</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	\$ 8,704,736	\$ 1,415	\$ 8,706,151
Expenditures	<u>5,594,807</u>	<u>1,742,865</u>	<u>7,337,672</u>
Net Changes in Fund Balances	3,535,117	(1,741,450)	1,793,667
Fund balances, Beginning			<u>5,706,958</u>
Fund balances, Ending			<u>\$ 7,500,625</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Ten Months Ended July 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	\$ 31,151,532	\$ 236,437	100.8%
Fees and fines	100,000	100,000	-	(100,000)	0.0%
Earnings on investments	145,000	145,000	24,049	(120,951)	16.6%
Total Revenues	31,160,095	31,160,095	31,175,581	15,486	100.0%
Expenditures					
Current:					
Principal	15,630,000	15,630,000	15,630,000		100.0%
Interest and fiscal charges	16,761,429	16,761,429	8,535,955	8,225,474	50.9%
Debt issuance costs			-		
Total Expenditures	32,391,429	32,391,429	24,165,955	8,225,474	74.6%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,231,334)	(1,231,334)	7,009,626	8,240,960	
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)	6,584,439	8,666,147	
Fund balances, Beginning	3,991,101	3,991,101	3,991,101		
Fund balances, Ending	\$ 2,759,767	\$ 2,759,767	\$ 10,575,540	\$ 8,666,147	

Note: Totals may differ immaterially due to rounding.

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,677,759	\$ 1,898,341	\$ 9,576,100
Total Current Assets	<u>7,677,759</u>	<u>1,898,341</u>	<u>9,576,100</u>
Noncurrent Assets:			
Capital Assets, net of accumulated depreciation	671,915		671,915
Total Capital Assets	<u>671,915</u>	<u></u>	<u>671,915</u>
Total Assets	<u>8,349,674</u>	<u>1,898,341</u>	<u>10,248,015</u>
Liabilities			
Benefits payable	1,694,834	3,685,926	5,380,760
Due to other funds	<u>3,803,021</u>	<u>151,975</u>	<u>3,954,996</u>
Total Liabilities	<u>5,497,855</u>	<u>3,837,901</u>	<u>9,335,756</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>2,851,819</u>	<u>(1,939,561)</u>	<u>912,258</u>
Total Net Assets (Deficit)	<u>\$ 2,851,819</u>	<u>\$ (1,939,561)</u>	<u>\$ 912,258</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 25,079,685	\$ 1,844,260	\$ 26,923,945
Total Operating Revenues	<u>25,079,685</u>	<u>1,844,260</u>	<u>26,923,945</u>
Operating Expenses			
Current operations - general administration	714,492	293,179	1,007,671
Benefits provided	<u>25,989,738</u>	<u>1,050,085</u>	<u>27,039,823</u>
Total Operating Expenses	<u>26,704,230</u>	<u>1,343,264</u>	<u>28,047,494</u>
Operating (Loss)	(1,624,545)	500,996	(1,123,549)
Non-Operating Revenues			
Earnings on investments	<u>30,393</u>		<u>30,393</u>
Total Non-Operating Revenues	<u>30,393</u>		<u>30,393</u>
Change in Net Assets	(1,594,152)	500,996	(1,093,156)
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>\$ 2,851,819</u>	<u>\$ (1,939,561)</u>	<u>\$ 912,258</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 28,944,363	\$ 2,015,181	\$ 30,959,544
Payment of benefits	(25,989,738)	(1,050,085)	(27,039,823)
Payment of general administration expenses	(714,492)	(293,179)	(1,007,671)
Net Cash Provided (Used) by Operating Activities	<u>2,240,133</u>	<u>671,917</u>	<u>2,912,050</u>
Cash Flows from Investing Activities:			
Interest earned on investments	30,393		30,393
Net Cash Flows Provided by Investing Activities	<u>30,393</u>	<u></u>	<u>30,393</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(10,062)		(10,062)
Net Cash (Used) by Capital and Related Financing Activities	<u>(10,062)</u>	<u></u>	<u>(10,062)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,260,464	671,917	2,932,381
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>\$ 7,677,759</u>	<u>\$ 1,898,341</u>	<u>\$ 9,576,099</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,624,545)	\$ 500,996	\$ (1,123,549)
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	3,864,444	170,921	4,035,365
Total adjustments	<u>3,864,678</u>	<u>170,921</u>	<u>4,035,599</u>
Net Cash Provided by Operating Activities	<u>\$ 2,240,133</u>	<u>\$ 671,917</u>	<u>\$ 2,912,050</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>Ten Months Ended 7/31/13</u>
\$ 617,510,083	\$ 679,586,901	\$ 714,396,078	\$ 743,146,406	\$ 765,434,403	\$ 792,528,692
4,034,606	5,363,740	4,168,945	4,477,906	2,977,050	9,601,476
<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>(22,462,962)</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>\$ 779,667,206</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>\$ 779,667,206</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	Ten Months Ended 7/31/13
\$ 33,235,842	\$ 40,876,045	\$ 38,638,166	\$ 40,835,503	\$ 39,469,034	\$ 32,429,850
7,581,878	8,841,189	8,059,389	9,441,048	8,345,130	6,019,674
65,681,467	75,836,037	78,173,873	86,468,201	91,021,550	60,374,000
47,535,293	47,188,776	46,946,163	45,632,055	54,818,967	26,252,982
21,592,759	25,623,533	28,566,454	30,104,991	30,906,886	21,648,193
1,143,390	1,188,580	1,123,951	1,177,426	1,118,341	749,936
50,016,288	61,126,911	55,269,509	55,315,591	54,702,459	37,489,104
2,128,502	1,879,525	2,263,280	2,917,574	2,614,004	1,879,223
12,325,097	12,956,363	13,468,700	14,800,838	15,708,114	11,727,652
10,621,067	12,338,352	15,494,994	14,887,908	15,037,346	(1,589,965)
					800,562
					8,535,955
<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>\$ 206,317,166</u>
\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 7,086,002
1,976,033	2,451,191	3,273,137	3,988,371	4,695,710	5,041,977
6,692,111	6,828,228	7,032,374	7,222,932	7,522,930	5,216,774
8,305,998	8,442,746	6,737,542	6,679,429	7,466,798	3,745,183
4,036,821	5,057,246	5,652,201	6,396,645	6,138,679	5,870,222
3,946,125	4,887,245	5,060,714	5,621,993	5,642,978	532,948
189,273	187,724	136,864	141,893	183,406	148,990
262,957	256,730	240,719	246,699	269,015	223,297
6,386,016	6,257,935	2,034,953	5,257,804	4,167,626	6,820,597
5,995,866	7,242,476	6,805,719	7,719,264	6,821,433	6,698,790
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	7,713,642
1,936		13,136			
5,754,025	13,784,334	4,464,349	8,623,225	6,252,054	3,122,797
102,738	61,023	1,255,743	157,468	104,002	37,921
141,938	97,403	194,400	174,204	438,841	63,391
		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>\$ 58,571,621</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					Ten Months Ended 7/31/13
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>\$ (147,745,545)</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>\$ (147,745,545)</u></u>
\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,455,283
				1,099,103	1,867,936
8,082,178	3,664,184	3,870,155	2,925,202	2,584,776	815,735
<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>10,010,363</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>220,149,317</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>\$ 220,149,317</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>\$ 72,403,772</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>\$ 72,403,772</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	Ten Months Ended 7/31/13
\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$ 282,847	\$ 984,105
38,547,536	34,463,474	43,269,189	43,922,974	35,743,720	66,133,298
<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>\$ 67,117,403</u>
\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 3,991,101	\$ 10,575,540
7,879	11,224	4,305	69,379	54,201	285
106,937,644	154,475,649	76,694,711		43,250,162	33,471,475
15,585,100	23,120,456	22,906,854			35,160,285
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>\$ 79,207,585</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	Ten Months Ended 7/31/13
\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 207,455,283
				1,099,103	1,867,936
28,948,356	34,591,324	35,306,339	37,371,124	39,598,440	30,044,965
27,189,804	35,910,436	28,400,145	36,971,987	29,377,233	34,354,921
7,875,929	3,509,046	3,744,027	2,798,039	2,451,577	815,734
5,397,431	8,396,202	7,256,967	6,635,261	7,175,498	10,088,173
243,359,126	272,965,912	273,936,675	281,183,309	279,758,358	284,627,012
36,060,406	38,259,862	40,727,455	42,352,337	35,704,861	31,144,265
6,330,272	7,162,814	6,725,826	7,176,186	7,221,313	5,797,738
38,895,064	68,150,496	67,310,882	71,839,346	75,286,042	59,484,776
28,584,504	30,896,400	26,775,517	29,542,425	28,214,027	19,546,713
20,369,042	22,539,945	21,124,782	22,067,744	27,835,260	21,797,234
975,720	1,049,985	933,519	986,392	960,392	700,210
63,081,120	44,578,722	40,895,974	44,156,502	45,463,593	34,466,909
1,739,346	1,815,986	2,231,528	2,263,590	1,957,044	1,480,249
10,422,032	11,398,561	11,354,804	12,176,637	13,012,700	10,498,487
78,040,663	102,627,536	99,931,347	88,927,796	44,845,672	44,002,550
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	3,050
304,984,604	350,110,928	342,679,386	349,856,478	309,914,575	253,085,086
(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,217)	31,541,926
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	\$ 31,541,926
9.03%	8.26%	10.07%	10.78%	10.89%	11.56%