

MONTHLY FINANCIAL REPORT
For Year Ended September 30, 2012



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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December 31, 2012

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

Gentlemen:

The Monthly Unaudited Financial Report for the year ending September 30, 2012, 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", written in a cursive style.

Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS**STATEMENT OF NET ASSETS***September 30, 2012*

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 139,268,568	\$ 216,972,517
Investments		136,576,001
Receivables:		
Taxes, net	6,705,003	
Grants	5,924,772	
Fees and fines	4,431,484	
Other	5,914,414	1,469,710
Prepaid items	91,110	
Deferred issuance costs	3,632,553	3,803,121
Due from component units	19,044,055	
Capital assets, not being depreciated	485,516,131	
Capital assets, net of accumulated depreciation	610,830,342	188,553,324
Total Assets	1,281,358,432	547,374,673
Liabilities		
Accounts payable and accrued expenses	43,913,422	
Retainage payable	474,491	1,510,933
Accrued interest payable	1,422,068	2,674,262
Unearned revenues	4,423,298	
Due to primary government		19,044,054
Due to other governments	605,742	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	473,584,084	478,311,041
Total Liabilities	539,729,032	501,540,290
Net Assets		
Invested in capital assets, net of related debt	771,013,225	(289,757,717)
Restricted for:		
Debt Service	3,646,156	
Unrestricted	(33,029,979)	335,592,103
Total Net Assets	\$ 741,629,402	\$ 45,834,386

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 39,534,977	\$ 7,927,886	\$ 4,898,247	\$
Financial administration	7,400,111	4,554,275		
Administration of justice	75,794,312	5,516,625	7,275,488	
Construction and maintenance	42,241,333	5,269,036	16,620,958	
Health and welfare	26,847,533	6,131,525	8,885,087	
Cooperative services	1,010,514			
Public safety	46,218,434	613,352	6,160,356	
Park and recreation	2,277,186	183,406	104,002	
Libraries and education	14,077,714	269,015	438,841	
Capital outlay, interim financial activity	(3,446)			
Internal Service Fund, interim activity	(3,962,559)			
Interest on long-term debt	15,037,346			
Total Primary Government	\$ 266,473,455	\$ 30,465,120	\$ 44,382,979	\$ -
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	19,461,612	19,325,050		
FB Grand Parkway Toll Road Operations	1,789,485			53,323
FB Housing Finance Corp.				
FBC Industrial Development Corporation	105			
Total Component Units	\$ 21,251,202	\$ 19,325,050	\$	\$ 53,323

General revenues:

Property taxes, penalties, and interest
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	
\$ (26,708,844)	\$
(2,845,836)	
(63,002,199)	
(20,351,339)	
(11,830,921)	
(1,010,514)	
(39,444,726)	
(1,989,778)	
(13,369,858)	
3,446	
3,962,559	
(15,037,346)	
<u>(191,625,356)</u>	
	(136,562)
	(1,736,162)
	(105)
	<u>(1,872,829)</u>
201,302,240	
2,451,593	820,874
11,776,612	1,509,801
<u>215,530,445</u>	<u>2,330,675</u>
23,905,089	457,846
717,724,313	45,376,540
<u>\$ 741,629,402</u>	<u>\$ 45,834,386</u>

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS***September 30, 2012*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 40,709,164	\$ 4,552,563	\$ 50,957,130	\$ 36,396,967	\$ 132,615,824
Taxes receivable, net	5,303,762	408,017		993,224	6,705,003
Grants receivable	5,743,217			181,555	5,924,772
Fines and fees receivable	4,319,143				4,319,143
Other receivables	3,446,293	112,339		2,477,001	6,035,633
Due from other funds	13,690,596				13,690,596
Due from component units	17,624,153		1,419,902		19,044,055
Prepaid items	36,826			54,201	91,027
Total Assets	\$ 90,873,154	\$ 5,072,919	\$ 52,377,032	\$ 40,102,949	\$ 188,426,054
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 43,670,673	\$	\$	\$	\$ 43,670,673
Accrued payroll	(104,045)				(104,045)
Retainage payable	18,391		376,046	80,055	474,492
Due to other funds		4,695	8,750,824	5,015,447	13,770,966
Due to other governments	605,742				605,742
Deferred revenue	9,855,048	408,017		993,224	11,256,289
Total Liabilities	54,045,809	412,712	9,126,870	6,088,726	69,674,117
Fund Balances:					
Reserved for:					
Debt service		4,660,207			4,660,207
Prepaid Items	36,826			52,835	89,661
Capital projects			43,250,162	9,386,491	52,636,653
Unreserved, reported in:					
General Fund	36,790,519				36,790,519
Special revenue funds				24,574,897	24,574,897
Total Fund Balances	36,827,345	4,660,207	43,250,162	34,014,223	118,751,937
Total Liabilities and Fund Balances	\$ 90,873,154	\$ 5,072,919	\$ 52,377,032	\$ 40,102,949	\$ 188,426,054

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Year Ended September 30, 2012*

	General Fund	Debt Service Fund	2012 Mobility Bonds	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes - Property	\$ 153,110,969	\$ 27,562,980	\$	\$ 19,529,189	\$ 200,203,138
Taxes - Sales				1,099,103	1,099,103
Fees and fines	23,378,549			9,539,585	32,918,134
Intergovernmental	16,445,327		35,750	17,450,623	33,931,700
Earnings on investments	1,376,442	118,090	358,322	598,739	2,451,593
Miscellaneous	8,801,265	669,106	102,511	2,463,118	12,036,000
Total Revenues	203,112,552	28,350,176	496,583	50,680,357	282,639,668
Expenditures					
Current:					
General administration	37,231,078			984,585	38,215,663
Financial administration	7,214,624			5,245	7,219,869
Administration of justice	56,690,320			18,524,605	75,214,925
Construction and maintenance	2,751,720			25,456,606	28,208,326
Health and welfare	21,773,371			5,028,298	26,801,669
Cooperative services	955,276				955,276
Public safety	42,151,896			1,038,231	43,190,127
Parks and recreation	1,843,056				1,843,056
Libraries and education	12,927,833			58,275	12,986,108
Capital Outlay	18,781,461		17,943,645	8,053,215	44,778,321
Debt Service:					
Principal		13,300,000			13,300,000
Interest and fiscal charges		15,569,227	541,944		16,111,171
Debt issuance costs		2,500			2,500
Total Expenditures	202,320,635	28,871,727	18,485,589	59,149,060	308,827,011
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	791,917	(521,551)	(17,989,006)	(8,468,703)	(26,187,343)
Other Financing Sources (Uses)					
Transfers in	363,140			12,894,986	13,258,126
Transfers (out)	(8,386,693)		(4,307,471)	(563,962)	(13,258,126)
Bonds issued			58,220,000		58,220,000
Premium on bonds issued			7,326,639		7,326,639
Total Other Financing Sources (Uses)	(8,023,553)		61,239,168	12,331,024	65,546,639
Net change in fund balances	(7,231,636)	(521,551)	43,250,162	3,862,321	39,359,296
Fund Balances, Beginning	44,058,981	5,181,758		30,151,901	79,392,640
Fund Balances, Ending	\$ 36,827,345	\$ 4,660,207	\$ 43,250,162	\$ 34,014,222	\$ 118,751,936

FORT BEND COUNTY, TEXAS**STATEMENT OF NET ASSETS****PROPRIETARY FUNDS***September 30, 2012*

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 6,643,719
Due from other funds	80,369
Prepaid items	83
Other receivables	153
Total Current Assets	<u>6,724,324</u>
Noncurrent Assets:	
Construction-in-progress	<u>664,176</u>
Total Capital Assets	<u>664,176</u>
Total Assets	<u>7,388,500</u>
Liabilities	
Current Liabilities:	
Benefits payable	<u>5,380,760</u>
Total Current Liabilities	<u>5,380,760</u>
Total Liabilities	<u>5,380,760</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>2,007,740</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended September 30, 2012

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 32,286,464
Total Operating Revenues	<u>32,286,464</u>
Operating Expenses	
Current operations - general administration	1,656,842
Benefits provided	<u>26,814,930</u>
Total Operating Expenses	<u>28,471,772</u>
Operating Income (Loss)	3,814,692
Non-Operating Revenues	
Earnings on investments	<u>133,199</u>
Total Non-Operating Revenues	<u>133,199</u>
Change in Net Assets	3,947,891
Total Net Assets (Deficit), Beginning	<u>(1,940,151)</u>
Total Net Assets (Deficit), Ending	<u><u>\$ 2,007,740</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2012

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 32,509,567
Payment of benefits	(29,174,605)
Payment of general administration expenses	(1,656,926)
Net Cash Provided by Operating Activities	1,678,036
Cash Flows from Investing Activities	
Interest earned on investments	133,199
Net Cash Provided by Investing Activities	133,199
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(584,247)
Net Cash (Used) by Capital and Related Financing Activities	(584,247)
Net Increase in Cash and Cash Equivalents	1,226,988
Cash and Cash Equivalents, Beginning	5,416,728
Cash and Cash Equivalents, End	\$ 6,643,716
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 3,814,691
Change in assets and liabilities:	
(Increase) Decrease in prepaid items	(83)
(Increase) Decrease in other receivables	20,337
(Increase) Decrease in due from other funds	202,766
Increase (Decrease) in benefits payable	(2,359,674)
Total adjustments	(2,136,654)
Net Cash Provided by Operating Activities	\$ 1,678,037

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2012

	Agency Fund
Assets	
Cash and cash equivalents	\$ 30,627,989
Miscellaneous receivables	<u>243,103</u>
Total Assets	<u><u>\$ 30,871,092</u></u>
Liabilities	
Due to other governments	<u>\$ 30,871,092</u>
Total Liabilities	<u><u>\$ 30,871,092</u></u>

FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

September 30, 2012

	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	\$ 7,691	\$ 72,123,145	\$ 144,841,684	\$		\$ 216,972,520
Investments		136,576,001				136,576,001
Miscellaneous receivables		1,469,710				1,469,710
Deferred bond issuance costs		2,187,871	1,615,250			3,803,121
Capital assets, net		148,769,005	39,784,319			188,553,324
Total Assets	<u>7,691</u>	<u>361,125,732</u>	<u>186,241,253</u>			<u>547,374,676</u>
Liabilities and Net Assets						
Liabilities						
Accounts payable						
Retainage payable		72,106	1,438,827			\$ 1,510,933
Due to primary government		3,573,989	15,469,960		105	19,044,054
Accrued interest payable		1,896,407	777,855			2,674,262
Long-term liabilities						-
Due within one year						-
Due in more than one year		304,470,786	173,840,255			478,311,041
Total Liabilities		<u>310,013,288</u>	<u>191,526,897</u>		<u>105</u>	<u>501,540,290</u>
Net Assets						
Invested in capital assets, net of related debt		(155,701,781)	(134,055,936)			(289,757,717)
Restricted for:						-
Debt Service						-
Unrestricted	7,691	206,814,225	128,770,292		(105)	335,592,103
Total Net Assets	<u>\$ 7,691</u>	<u>\$ 51,112,444</u>	<u>\$ (5,285,644)</u>	<u>\$</u>	<u>\$ (105)</u>	<u>\$ 45,834,386</u>

** Unavailable as of issuance of this report.



FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Year Ended September 30, 2012

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	10,786,378	19,325,050
Interest on long-term debt	8,675,234	
Total Fort Bend Toll Road Authority	19,461,612	19,325,050
Grand Parkway Toll Road Operations		
Toll road operations	1,010,989	53,323
Interest on long-term debt	778,496	
Total Grand Parkway Toll Road Operations	1,789,485	53,323
Fort Bend Housing Finance Corporation		
General administration		
Total Fort Bend Housing Finance Corporation		
Fort Bend County Industrial Development Corporation		
General administration	105	
Total Fort Bend County Industrial Development Corporation	105	
Total Component Units	\$ 21,251,202	\$ 19,325,050 \$ 53,323

General Revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

** Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Assets

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Fort Bend County Industrial Development Corporation	Totals
\$	\$	\$	\$		\$
	8,538,672				8,538,672
	(8,675,234)				(8,675,234)
	(136,562)				(136,562)
		(957,666)			(957,666)
		(778,496)			(778,496)
		(1,736,162)			(1,736,162)
				(105)	(105)
				(105)	(105)
\$ -	\$ (136,562)	\$ (1,736,162)	\$ -	\$ (105)	\$ (1,872,829)
77	671,341	149,456			820,874
	1,463,719	46,082			1,509,801
77	2,135,060	195,538			2,330,675
77	1,998,498	(1,540,624)		(105)	457,846
7,614	49,113,946	(3,745,020)			45,376,540
\$ 7,691	\$ 51,112,444	\$ (5,285,644)	\$	\$ (105)	\$ 45,834,386



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 Year Ended September 30, 2012

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 152,257,345	\$ 152,257,345	\$ 152,964,339	\$ 706,994	100.5%
Fees and fines	21,108,350	21,108,350	22,421,575	1,313,225	106.2%
Intergovernmental	2,232,100	2,235,100	1,740,621	(494,479)	77.9%
Earnings on investments	1,503,530	1,503,530	1,376,442	(127,088)	91.5%
Miscellaneous	2,646,100	2,666,382	2,703,125	36,743	101.4%
Total Revenues	179,747,425	179,770,707	181,206,103	1,435,396	100.8%
Expenditures					
Current:					
General administration	39,289,746	37,540,625	34,674,837	2,865,788	92.4%
Financial administration	7,351,300	7,341,373	7,214,624	126,748	98.3%
Administration of justice	53,058,031	53,681,347	55,488,615	(1,807,268)	103.4%
Construction and maintenance	3,062,682	3,054,494	2,758,554	295,940	90.3%
Health and welfare	20,302,509	20,122,345	14,881,266	5,241,079	74.0%
Cooperative services	980,949	1,004,337	952,856	51,480	94.9%
Public safety	35,383,422	36,215,815	34,437,276	1,778,539	95.1%
Parks and recreation	1,912,816	1,921,114	1,728,073	193,041	90.0%
Libraries and education	12,994,633	13,032,215	12,927,833	104,382	99.2%
Capital Outlay	6,921,642	1,833,324	1,791,869	41,455	97.7%
Total Expenditures	181,257,729	175,746,988	166,855,803	8,891,185	94.9%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,510,304)	4,023,719	14,350,300	10,326,581	
Other Financing Sources (Uses)					
Transfers out	(8,298,272)	(8,348,272)	(8,386,693)	38,421	
Total Other Financing Sources (Uses)	(8,298,272)	(8,348,272)	(8,031,154)	393,960	
Net change in fund balances- budgetary basis	(9,808,576)	(4,324,553)	6,319,146	10,720,541	
Net adjustment to reflect operations in accordance with GAAP (a)			(13,550,783)		
Fund Balances, Beginning	44,058,981	44,058,981	44,058,981		
Fund Balances, Ending	\$ 34,250,405	\$ 39,734,428	\$ 36,827,344	\$ 10,720,541	

(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	\$ 181,206,103	\$ 21,913,349	\$ 203,119,451
Expenditures	166,855,803	35,471,733	202,327,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,350,300	(13,558,384)	791,916
Transfers in	355,539	7,600	363,140
Transfers out	(8,386,693)	-	(8,386,693)
Total Other Financing Sources (Uses)	(8,031,154)	7,600	(8,023,553)
Net Changes in Fund Balances	6,319,146	(13,550,783)	(7,231,637)
Fund Balances, Beginning			44,058,981
Fund Balances, Ending			<u>\$ 36,827,344</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.

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

Courthouse Security

This fund is used to account for receipts and expenditures related to financing items for the purpose of providing security services for buildings housing a district or county court. This includes Fund 295.

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.

Emergency Food and Shelter Program

This fund is used to account for the receipts and disbursements of the funds provided by the Federal Emergency Management Agency which are used to assist those who need assistance in the payment of their food and utility bills in emergency situations. This includes Fund 380.

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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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.

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.

Mobility 2001-2007 Capital Projects

This fund is used to account for the proceeds of the General Obligation Bonds Series 2001, 2006, and 2007, which are being used to finance the construction and/or expansion of numerous roads in the County. This includes Fund 718.

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.

Mobility 2009 Capital Projects

This fund is used to account for the proceeds of the Unlimited Tax Road Bonds Series 2009, which are being used to finance the construction and/or expansion of numerous roads in the County. These funds are restricted pursuant to bond covenant. This includes Fund 736.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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
September 30, 2012

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 692,672	\$ 931,286	\$ 886,569	\$ 6,156,841
Taxes receivable, net				699,007
Grants receivable			268	150,612
Other receivables	408,254	199,294	13,354	1,131,600
Due from other funds				
Prepaid items			71	
Total Assets	\$ 1,100,926	\$ 1,130,580	\$ 900,262	\$ 8,138,060
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 41,405
Due to other funds			699,365	1,651,700
Due to other governments				
Deferred revenues				699,007
Total Liabilities			699,365	2,392,112
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	1,100,926	1,130,580	200,897	5,745,948
Total Fund Balances	1,100,926	1,130,580	200,897	5,745,948
Total Liabilities and Fund Balances	\$ 1,100,926	\$ 1,130,580	\$ 900,262	\$ 8,138,060

Special Revenue Funds

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 5,223,107	\$ 480,946	\$ 4,255	\$ 40,808	\$ 1,017,178	\$ 829,538
294,217					
6,013					9,141
495,533				53,420	
300					
<u>\$ 6,019,170</u>	<u>\$ 480,946</u>	<u>\$ 4,255</u>	<u>\$ 40,808</u>	<u>\$ 1,070,598</u>	<u>\$ 838,679</u>
\$ 687,101	\$	\$	\$ 2,073	\$ 16,214	\$ 4,768
294,217					
<u>981,318</u>			<u>2,073</u>	<u>16,214</u>	<u>4,768</u>
5,037,853	480,946	4,255	38,735	1,054,384	833,911
<u>5,037,853</u>	<u>480,946</u>	<u>4,255</u>	<u>38,735</u>	<u>1,054,384</u>	<u>833,911</u>
<u>\$ 6,019,170</u>	<u>\$ 480,946</u>	<u>\$ 4,255</u>	<u>\$ 40,808</u>	<u>\$ 1,070,598</u>	<u>\$ 838,679</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2012

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,061	\$ 127,599	\$ 67,915	\$ 43,312
Taxes receivable, net				
Grants receivable				
Other receivables			790	165
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 8,061</u>	<u>\$ 127,599</u>	<u>\$ 68,705</u>	<u>\$ 43,477</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	115	1,677		
Due to other governments				
Deferred revenues				
Total Liabilities	<u>115</u>	<u>1,677</u>	<u></u>	<u></u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	7,946	125,922	68,705	43,477
Total Fund Balances	<u>7,946</u>	<u>125,922</u>	<u>68,705</u>	<u>43,477</u>
Total Liabilities and Fund Balances	<u>\$ 8,061</u>	<u>\$ 127,599</u>	<u>\$ 68,705</u>	<u>\$ 43,477</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
\$ 59,289	\$ 122,850	\$ 2,708	\$ 17,671	\$ 180,018	\$ 1,857,666
315	135				162,148
	71				924
<u>\$ 59,604</u>	<u>\$ 123,056</u>	<u>\$ 2,708</u>	<u>\$ 17,671</u>	<u>\$ 180,018</u>	<u>\$ 2,020,738</u>
\$ 271	\$ 712	\$	\$	\$ 871	\$ 175,235
<u>271</u>	<u>712</u>			<u>871</u>	<u>175,235</u>
59,333	122,344	2,708	17,671	179,147	1,845,503
<u>59,333</u>	<u>122,344</u>	<u>2,708</u>	<u>17,671</u>	<u>179,147</u>	<u>1,845,503</u>
<u>\$ 59,604</u>	<u>\$ 123,056</u>	<u>\$ 2,708</u>	<u>\$ 17,671</u>	<u>\$ 180,018</u>	<u>\$ 2,020,738</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2012

	Special Revenue Funds			
	VIT Interest	Courthouse Security	Elections Contract	Asset Forfeitures
Assets				
Cash and cash equivalents	\$ 451	\$	\$ 806,985	\$ 2,612,568
Taxes receivable, net				
Grants receivable				
Other receivables			9,030	1,556
Due from other funds				
Prepaid items				51,753
Total Assets	\$ 451	\$	\$ 816,015	\$ 2,665,877
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			26,203	113,211
Due to other governments				
Deferred revenues				
Total Liabilities			26,203	113,211
Fund Balances:				
Reserved:				
Prepaid items				51,753
Capital projects				
Unreserved, reported in:				
Special revenue funds	451		789,812	2,500,913
Total Fund Balances	451		789,812	2,552,666
Total Liabilities and Fund Balances	\$ 451	\$ -	\$ 816,015	\$ 2,665,877

Special Revenue Funds					
County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
\$ 7,852	\$ 13,538	\$	\$ 1,038,140	\$ 71,170	\$ 51,630
228				15,521	
	1,082				
<u>\$ 8,080</u>	<u>\$ 14,620</u>	<u>\$</u>	<u>\$ 1,038,140</u>	<u>\$ 86,691</u>	<u>\$ 51,630</u>
\$	\$ 460	\$	\$	\$ 31,359	\$ 445,953
	460			31,359	445,953
	1,082				
8,080	13,078		1,038,140	55,332	(394,323)
8,080	14,160		1,038,140	55,332	(394,323)
<u>\$ 8,080</u>	<u>\$ 14,620</u>	<u>\$</u>	<u>\$ 1,038,140</u>	<u>\$ 86,691</u>	<u>\$ 51,630</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2012

	Special Revenue Funds			
	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Assets				
Cash and cash equivalents	\$ 792	\$ 194,512	\$ 46,818	\$ 160,908
Taxes receivable, net				
Grants receivable				
Other receivables		1,179		
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 792</u>	<u>\$ 195,691</u>	<u>\$ 46,818</u>	<u>\$ 160,908</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			5,357	9,934
Due to other governments				
Deferred revenues				
Total Liabilities	<u></u>	<u></u>	<u>5,357</u>	<u>9,934</u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	792	195,691	41,461	150,974
Total Fund Balances	<u>792</u>	<u>195,691</u>	<u>41,461</u>	<u>150,974</u>
Total Liabilities and Fund Balances	<u>\$ 792</u>	<u>\$ 195,691</u>	<u>\$ 46,818</u>	<u>\$ 160,908</u>

Special Revenue Fund		Capital Projects Funds			
Juvenile Probation - State Funds	Adult Probation - State Funds	FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	Mobility 2009 Projects Fund	2007 Facilities Bond Fund
\$ 345,291	\$ 2,068,344	\$ 3,211,175	\$	\$	\$ 5,301,218
<u>\$ 345,291</u>	<u>\$ 2,068,344</u>	<u>\$ 3,211,175</u>	<u>\$</u>	<u>\$ -</u>	<u>\$ 5,301,218</u>
\$ 110,543	\$ 229,787	\$ 28,650 213,964	\$	\$	\$ 10,000 28,768
<u>110,543</u>	<u>229,787</u>	<u>242,614</u>	<u></u>	<u>-</u>	<u>38,768</u>
234,748	1,838,557	2,968,561			5,262,450
<u>234,748</u>	<u>1,838,557</u>	<u>2,968,561</u>	<u></u>	<u></u>	<u>5,262,450</u>
<u>\$ 345,291</u>	<u>\$ 2,068,344</u>	<u>\$ 3,211,175</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,301,218</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2012

page 5 of 5

	Capital Projects Funds	
	Justice Center Project Fund	TOTALS
Assets		
Cash and cash equivalents	\$ 1,715,287	\$ 36,396,968
Taxes receivable, net		993,224
Grants receivable		181,555
Other receivables		2,477,001
Due from other funds		
Prepaid items		54,201
Total Assets	\$ 1,715,287	\$ 40,102,949
Total Liabilities and Fund Balances		
Liabilities:		
Retainage payable	\$	\$ 80,055
Due to other funds	559,807	5,015,448
Due to other governments		
Deferred revenues		993,224
Total Liabilities	559,807	6,088,727
Fund Balances:		
Reserved:		
Prepaid items		52,835
Capital projects	1,155,480	9,386,491
Unreserved, reported in:		
Special revenue funds		24,574,897
Total Fund Balances	1,155,480	34,014,223
Total Liabilities and Fund Balances	\$ 1,715,287	\$ 40,102,949



FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2012

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 12,149,281
Taxes, sales	1,099,103			
Fees and fines				5,537,053
Intergovernmental		1,123,169	141,388	1,444,941
Earnings on investments	1,823	7,411	62,722	158,975
Miscellaneous			27,088	799,872
Total Revenues	1,100,926	1,130,580	231,198	20,090,122
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			9,799,482	
Construction and maintenance				17,176,416
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			349,532	2,747,472
Total Expenditures			10,149,014	19,923,888
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,100,926	1,130,580	(9,917,816)	166,234
Other Financing Sources (Uses)				
Transfers in			8,222,643	
Transfers (out)				
Total Other Financing Sources (Uses)			8,222,643	
Net change in fund balances	1,100,926	1,130,580	(1,695,173)	166,234
Fund Balances, Beginning			1,896,070	5,579,714
Fund Balances, Ending	\$ 1,100,926	\$ 1,130,580	\$ 200,897	\$ 5,745,948

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 7,379,908	\$	\$	\$	\$	\$
				318,632	
551,318	66,279				65,559
96,789	4,756	42	334	9,864	7,829
52,364			48,640	496	85,628
<u>8,080,379</u>	<u>71,035</u>	<u>42</u>	<u>48,974</u>	<u>328,992</u>	<u>159,016</u>
				222,033	
6,882,253					
			35,132		
					92,351
965,274					27,807
<u>7,847,527</u>			<u>35,132</u>	<u>222,033</u>	<u>120,158</u>
232,852	71,035	42	13,842	106,959	38,858
232,852	71,035	42	13,842	106,959	38,858
4,805,001	409,911	4,213	24,893	947,425	795,053
<u>\$ 5,037,853</u>	<u>\$ 480,946</u>	<u>\$ 4,255</u>	<u>\$ 38,735</u>	<u>\$ 1,054,384</u>	<u>\$ 833,911</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended September 30, 2012

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			4,541	
Intergovernmental				
Earnings on investments		1,390	656	419
Miscellaneous		47,558		3,575
Total Revenues		48,948	5,197	3,994
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	771			
Public safety				
Libraries and education		57,678		
Capital Outlay				
Total Expenditures	771	57,678		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(771)	(8,730)	5,197	3,994
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(771)	(8,730)	5,197	3,994
Fund Balances, Beginning	8,717	134,652	63,508	39,483
Fund Balances, Ending	\$ 7,946	\$ 125,922	\$ 68,705	\$ 43,477

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
\$	\$	\$	\$	\$	\$
	22,236				874,856
	13,329			125,000	
		30	170	1,415	
30,275			696		
30,275	35,565	30	866	126,415	874,856
					649,225
6,371	28,225			49,985	87,992
		597			
6,371	28,225	597		49,985	44,800
23,904	7,340	(567)	866	76,430	782,017
					92,839
23,904	7,340	(567)	866	76,430	92,839
35,429	115,004	3,275	16,805	102,717	1,752,664
\$ 59,333	\$ 122,344	\$ 2,708	\$ 17,671	\$ 179,147	\$ 1,845,503

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended September 30, 2012

	Special Revenue Funds			
	VIT Interest	Courthouse Security	Elections Contract	Asset Forfeitures
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				
Intergovernmental				637,267
Earnings on investments	10,797		8,699	30,310
Miscellaneous			218,399	1,111,762
Total Revenues	<u>10,797</u>	<u></u>	<u>227,098</u>	<u>1,779,339</u>
Expenditures				
Current:				
General administration			335,360	
Financial administration	5,245			
Administration of justice				386,392
Construction and maintenance				
Health and welfare				
Public safety				736,871
Libraries and education				
Capital Outlay	<u>30,209</u>	<u></u>	<u></u>	<u>1,189,574</u>
Total Expenditures	<u>35,454</u>	<u></u>	<u>335,360</u>	<u>2,312,837</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(24,657)		(108,262)	(533,498)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)		(355,539)		
Total Other Financing Sources (Uses)	<u></u>	<u>(355,539)</u>	<u></u>	<u></u>
Net change in fund balances	(24,657)	(355,539)	(108,262)	(533,498)
Fund Balances, Beginning	<u>25,108</u>	<u>355,539</u>	<u>898,074</u>	<u>3,086,164</u>
Fund Balances, Ending	<u>\$ 451</u>	<u>\$</u>	<u>\$ 789,812</u>	<u>\$ 2,552,666</u>

Special Revenue Funds					
County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
\$	\$	\$	\$	\$	\$
1,609		197,735	1,068,365	24,852	4,140,471
	375			1,257	
					17,500
<u>1,609</u>	<u>375</u>	<u>197,735</u>	<u>1,068,365</u>	<u>26,109</u>	<u>4,157,971</u>
	6,723		30,225		
		197,735		142,366	4,652,294
	36,717				
	<u>43,440</u>	<u>197,735</u>	<u>30,225</u>	<u>142,366</u>	<u>4,652,294</u>
1,609	(43,065)		1,038,140	(116,257)	(494,323)
				64,050	100,000
				<u>64,050</u>	<u>100,000</u>
1,609	(43,065)		1,038,140	(52,207)	(394,323)
6,471	57,225			107,539	
<u>\$ 8,080</u>	<u>\$ 14,160</u>	<u>\$</u>	<u>\$ 1,038,140</u>	<u>\$ 55,332</u>	<u>\$ (394,323)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended September 30, 2012

	Special Revenue Funds		
	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Revenues			
Taxes, property	\$	\$	\$
Taxes, sales			
Fees and fines			
Intergovernmental		198,808	239,811
Earnings on investments	16	1,881	1,189
Miscellaneous	776		
Total Revenues	792	200,689	241,000
Expenditures			
Current:			
General administration			
Financial administration			
Administration of justice		4,998	
Construction and maintenance			
Health and welfare			
Public safety			172,292
Libraries and education			
Capital Outlay			27,247
Total Expenditures		4,998	199,539
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	792	195,691	41,461
Other Financing Sources (Uses)			
Transfers in			
Transfers (out)			
Total Other Financing Sources (Uses)			
Net change in fund balances	792	195,691	41,461
Fund Balances, Beginning			
Fund Balances, Ending	\$ 792	\$ 195,691	\$ 41,461

Special Revenue Fund		Capital Projects Funds			
Juvenile Probation - State Funds	Adult Probation - State Funds	FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	Mobility 2009 Projects Fund	2007 Facilities Bond Fund
\$	\$	\$	\$	\$	\$
	2,780,658				
2,736,188	4,186,263			104,234	
	29,406	55,377	6,478	6,906	60,776
	18,489				
<u>2,736,188</u>	<u>7,014,816</u>	<u>55,377</u>	<u>6,478</u>	<u>111,140</u>	<u>60,776</u>
2,501,440	5,168,659				
		47,948			1,273,487
		927,325	89,942		1,357,900
<u>2,501,440</u>	<u>5,168,659</u>	<u>975,273</u>	<u>89,942</u>		<u>2,631,387</u>
234,748	1,846,157	(919,896)	(83,464)	111,140	(2,570,611)
	200,823			4,307,471	
	(208,423)				
	<u>(7,600)</u>			<u>4,307,471</u>	
234,748	1,838,557	(919,896)	(83,464)	4,418,611	(2,570,611)
		3,888,457	83,464	(4,418,611)	7,833,061
<u>\$ 234,748</u>	<u>\$ 1,838,557</u>	<u>\$ 2,968,561</u>	<u>\$</u>	<u>\$</u>	<u>\$ 5,262,450</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2012

page 5 of 5

	<u>Capital</u> <u>Projects Funds</u>	
	<u>Justice Center</u> <u>Project Fund</u>	<u>TOTALS</u>
Revenues		
Taxes, property	\$	\$ 19,529,189
Taxes, sales		1,099,103
Fees and fines		9,539,585
Intergovernmental		17,450,623
Earnings on investments	30,647	598,739
Miscellaneous		2,463,118
Total Revenues	<u>30,647</u>	<u>50,680,357</u>
Expenditures		
Current:		
General administration		984,585
Financial administration		5,245
Administration of justice		18,524,605
Construction and maintenance	76,502	25,456,606
Health and welfare		5,028,298
Public safety		1,038,231
Libraries and education		58,275
Capital Outlay	<u>293,541</u>	<u>8,053,215</u>
Total Expenditures	<u>370,043</u>	<u>59,149,060</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(339,396)	(8,468,703)
Other Financing Sources (Uses)		
Transfers in		12,894,986
Transfers (out)		(563,962)
Total Other Financing Sources (Uses)		<u>12,331,025</u>
Net change in fund balances	(339,396)	3,862,322
Fund Balances, Beginning	<u>1,494,876</u>	<u>30,151,901</u>
Fund Balances, Ending	<u>\$ 1,155,480</u>	<u>\$ 34,014,223</u>



FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Year Ended September 30, 2012

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 12,113,848	\$ 12,113,848	\$ 12,149,281	\$ 35,433	100.3%
Fees and fines	5,225,000	5,225,000	6,744,835	1,519,835	129.1%
Intergovernmental	105,000	105,000	237,159	132,159	225.9%
Earnings on investments	175,000	175,000	158,975	(16,025)	90.8%
Miscellaneous	450,000	586,538	752,490	165,952	128.3%
Total Revenues	18,068,848	18,205,386	20,042,740	1,837,354	110.1%
Expenditures					
Current:					
Construction and maintenance	18,910,082	19,039,520	17,176,416	1,863,104	90.2%
Capital Outlay	1,299,760	1,306,860	1,305,142	1,718	99.9%
Total Expenditures	20,209,842	20,346,380	18,481,558	1,864,823	90.8%
Net change in fund balances- budgetary basis	(2,140,994)	(2,140,994)	1,561,182	3,702,176	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,394,948)		
Fund balances, Beginning	5,579,714	5,579,714	5,579,714		
Fund balances, Ending	\$ 3,438,720	\$ 3,438,720	\$ 5,745,947	\$ 3,702,176	

(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	\$ 20,042,740	\$ 47,382	\$ 20,090,121
Expenditures	18,481,558	1,442,330	19,923,888
Net Changes in Fund Balances	1,561,182	(1,394,948)	166,233
Fund balances, Beginning			5,579,714
Fund balances, Ending			\$ 5,745,947

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Year Ended September 30, 2012

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 7,419,983	\$ 7,419,983	\$ 7,379,908	\$ (40,075)	99.5%
Earnings on investments	100,000	100,000	96,789	(3,211)	96.8%
Miscellaneous	90,000	90,000	52,364	(37,636)	58.2%
Total Revenues	7,609,983	7,609,983	7,529,061	(80,922)	98.9%
Expenditures					
Current:					
Construction and maintenance	7,092,284	7,011,759	6,882,253	129,506	98.2%
Capital Outlay	638,400	718,925	718,662	263	100.0%
Total Expenditures	7,730,684	7,730,684	7,600,915	129,769	98.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,701)	(120,701)	(71,854)	48,847	
Other Financing Sources (Uses)					
Transfers out	(563,000)	-			
Total Other Financing Sources (Uses)	(563,000)				
Net change in fund balances- budgetary basis	(683,701)	(120,701)	(71,854)	48,847	
Net adjustment to reflect operations in accordance with GAAP (a)			304,705		
Fund balances, Beginning	4,805,001	4,805,001	4,805,001		
Fund balances, Ending	\$ 4,121,300	\$ 4,684,300	\$ 5,037,852	\$ 48,847	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 7,529,061	\$ 551,318	\$ 8,080,379
Expenditures	7,600,915	246,612	7,847,528
Net Changes in Fund Balances	(71,854)	304,705	232,851
Fund balances, Beginning			4,805,001
Fund balances, Ending			\$ 5,037,852

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Year Ended September 30, 2012

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 27,368,891	\$ 27,368,891	\$ 27,562,980	\$ 194,089	100.7%
Fees and fines	100,000	100,000	669,106	569,106	669.1%
Earnings on investments	145,000	145,000	118,090	(26,910)	81.4%
Total Revenues	<u>27,613,891</u>	<u>27,613,891</u>	<u>28,350,176</u>	<u>736,285</u>	<u>102.7%</u>
Expenditures					
Current:					
Principal	13,280,000	13,280,000	13,300,000	(20,000)	100.2%
Interest and fiscal charges	14,858,461	14,858,461	15,571,727	(713,266)	104.8%
Debt issuance costs			-		
Total Expenditures	<u>28,138,461</u>	<u>28,138,461</u>	<u>28,871,727</u>	<u>(733,266)</u>	<u>102.6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(524,570)</u>	<u>(524,570)</u>	<u>(521,551)</u>	<u>3,019</u>	
Other Financing Sources (Uses)					
Issuance of Bonds			-		
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	<u>(524,570)</u>	<u>(524,570)</u>	<u>(521,551)</u>	<u>3,019</u>	
Fund balances, Beginning	<u>4,849,712</u>	<u>4,849,712</u>	<u>5,181,758</u>		
Fund balances, Ending	<u>\$ 4,325,142</u>	<u>\$ 4,325,142</u>	<u>\$ 4,660,207</u>	<u>\$ 3,019</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
September 30, 2012

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 5,417,295	\$ 1,226,424	\$ 6,643,719
Due from other funds	61,423	18,946	80,369
Prepaid items	83		83
Other receivables	153		153
Total Current Assets	<u>5,478,954</u>	<u>1,245,370</u>	<u>6,724,324</u>
Noncurrent Assets:			
Construction-in-progress	<u>664,176</u>		<u>664,176</u>
Total Capital Assets	<u>664,176</u>		<u>664,176</u>
Total Assets	<u>6,143,130</u>	<u>1,245,370</u>	<u>7,388,500</u>
Liabilities			
Benefits payable	1,694,834	3,685,926	5,380,760
Retainage payable			
Due to other funds			
Total Liabilities	<u>1,694,834</u>	<u>3,685,926</u>	<u>5,380,760</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	<u>4,448,295</u>	<u>(2,440,556)</u>	<u>2,007,739</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2012

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 30,675,150	\$ 1,611,314	\$ 32,286,464
Total Operating Revenues	<u>30,675,150</u>	<u>1,611,314</u>	<u>32,286,464</u>
Operating Expenses			
Current operations - general administration	1,656,842		1,656,842
Benefits provided	<u>25,270,261</u>	<u>1,544,670</u>	<u>26,814,931</u>
Total Operating Expenses	<u>26,927,103</u>	<u>1,544,670</u>	<u>28,471,773</u>
Operating (Loss)	3,748,047	66,644	3,814,691
Non-Operating Revenues			
Earnings on investments	<u>133,199</u>		<u>133,199</u>
Total Non-Operating Revenues	<u>133,199</u>		<u>133,199</u>
Change in Net Assets	3,881,246	66,644	3,947,890
Total Net Assets (Deficit), Beginning	<u>567,049</u>	<u>(2,507,200)</u>	<u>(1,940,151)</u>
Total Net Assets (Deficit), Ending	<u>\$ 4,448,295</u>	<u>\$ (2,440,556)</u>	<u>\$ 2,007,739</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2012

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 30,886,884	\$ 1,622,683	\$ 32,509,567
Payment of benefits	(27,867,343)	(1,307,262)	(29,174,605)
Payment of general administration expenses	(1,656,926)		(1,656,926)
Net Cash Provided (Used) by Operating Activities	1,362,615	315,421	1,678,036
Cash Flows from Investing Activities:			
Interest earned on investments	133,199		133,199
Net Cash Flows Provided by Investing Activities	133,199		133,199
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(584,247)		(584,247)
Net Cash (Used) by Capital and Related Financing Activities	(584,247)		(584,247)
Net Increase (Decrease) in Cash and Cash Equivalents	911,567	315,421	1,226,988
Cash and Cash Equivalents, Beginning	4,505,726	911,002	5,416,728
Cash and Cash Equivalents, Ending	\$ 5,417,295	\$ 1,226,423	\$ 6,643,716
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 3,748,047	\$ 66,644	\$ 3,814,691
Change in assets and liabilities:			
(Increase) Decrease in prepaid items	(83)		(83)
(Increase) Decrease in accounts receivable	18,847	1,490	20,337
(Increase) Decrease in due from other funds	192,887	9,879	202,766
Increase (Decrease) in Benefits payable	(2,597,082)	237,408	(2,359,674)
Total adjustments	(2,385,431)	248,777	(2,136,654)
Net Cash Provided by Operating Activities	\$ 1,362,616	\$ 315,421	\$ 1,678,037



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 NINE FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2003	2004	2005	2006
Governmental activities				
Invested in capital assets, net of related debt	\$ 295,858,324	\$ 340,361,097	\$ 370,338,466	\$ 432,997,770
Restricted	824,924	1,005,711	1,975,443	3,082,489
Unrestricted	53,326,394	41,675,720	41,861,958	65,582,780
Total governmental activities net assets	<u><u>\$ 350,009,642</u></u>	<u><u>\$ 383,042,528</u></u>	<u><u>\$ 414,175,867</u></u>	<u><u>\$ 501,663,039</u></u>
Primary Government: Total primary government net assets	<u><u>\$ 350,009,642</u></u>	<u><u>\$ 383,042,528</u></u>	<u><u>\$ 414,175,867</u></u>	<u><u>\$ 501,663,039</u></u>

Note: Accrual-basis financial information for Fort Bend County as a whole is only available back to 2003, the year the County implemented GASB 34.

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 752,717,326	\$ 771,013,225
2,712,985	4,034,606	5,363,740	4,168,945	4,477,906	3,646,156
67,881,987	42,289,889	23,075,239	(2,719,935)	(53,786,889)	(33,029,979)
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 703,408,343</u>	<u>\$ 741,629,402</u>
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 703,408,343</u>	<u>\$ 741,629,402</u>

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

	Fiscal Year			
	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General administration	\$ 30,985,677	\$ 36,904,539	\$ 42,976,074	\$ 23,638,550
Financial administration	4,443,323	4,131,888	4,176,563	5,127,456
Administration of justice	25,915,729	25,912,081	26,601,486	31,024,483
Construction and maintenance	27,414,081	31,832,216	31,424,221	32,721,293
Health and welfare	14,612,327	16,754,319	15,261,857	16,903,729
Cooperative services	939,145	852,041	837,121	941,743
Public safety	33,362,301	34,474,028	36,863,732	44,544,768
Park and recreation	1,692,779	1,792,004	1,712,461	623,401
Libraries and education	8,214,638	8,623,790	9,059,591	10,484,078
Interest on long-term debt	4,290,170	3,554,275	3,349,584	4,165,438
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	\$ 151,870,170	\$ 164,831,181	\$ 172,262,690	\$ 170,174,939
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 9,717,379	\$ 11,639,044	\$ 12,161,924	\$ 7,181,125
Financial administration	3,372,000	6,335,931	7,911,436	613,495
Administration of justice	4,611,550	5,349,116	5,593,224	5,761,276
Construction and maintenance	4,778,340	2,280,427	3,175,198	4,562,531
Health and welfare	2,426,239	3,455,407	4,736,269	4,961,502
Public safety	2,735,090	2,080,970	2,487,425	3,704,319
Park and recreation	181,043	169,455	186,611	201,626
Libraries and education	234,664	254,980	307,838	235,693
Interest on long-term debt	129,459			
Operating grants and contributions:				
General administration	901,495	806,411	2,048,499	1,630,190
Financial administration	800			
Administration of justice	4,165,788	10,005,555	5,285,427	4,089,072
Construction and maintenance	635,831	77,245	135,247	
Health and welfare	2,171,366	1,093,277	3,276,058	816,749
Cooperative services	3,000			
Public safety	1,211,079	1,358,976	3,345,684	1,778,870
Park and recreation			176,577	113,718
Libraries and education	66,340	54,034	74,410	187,127
Capital grants and contributions:				
Administration of justice				
Construction and maintenance	35,039,719	37,964,056	21,348,940	73,252,137
Health and welfare				
Libraries and education				
Total governmental activities program revenues	\$ 72,381,182	\$ 82,924,884	\$ 72,250,767	\$ 109,089,430

Note: Accrual-basis financial information for Fort Bend County as a whole is only available back to 2003, the year the County implemented GASB 34.

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 45,988,801	\$ 39,534,977
5,655,962	7,581,878	8,841,189	8,059,389	8,648,273	7,400,111
33,416,844	65,681,467	75,836,037	78,194,354	86,061,375	75,794,312
25,197,262	47,535,293	47,188,776	45,850,196	37,710,914	42,241,333
19,465,407	21,592,759	25,623,533	23,789,044	25,213,466	26,847,533
826,741	1,143,390	1,188,580	1,131,763	1,169,614	1,010,514
49,422,796	50,016,288	61,126,911	55,214,005	54,854,242	46,218,434
1,699,999	2,128,502	1,879,525	2,576,095	2,603,171	2,277,186
10,474,327	12,325,097	12,956,363	13,468,700	14,810,488	14,077,714
9,190,051	10,621,067	12,338,352	15,494,994	14,887,908	(3,446)
					(3,962,559)
					15,037,346
<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,013,882</u>	<u>\$ 291,948,252</u>	<u>\$ 266,473,455</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 7,157,132	\$ 7,927,886
1,760,789	1,976,033	2,451,191		3,988,371	4,554,275
11,948,143	6,692,111	6,828,228	7,032,374	7,222,932	5,516,625
7,690,682	8,305,998	8,442,746	6,737,542	6,679,429	5,269,036
5,240,602	4,036,821	5,057,246	5,361,106	5,930,364	6,131,525
3,493,999	3,946,125	4,887,245	5,060,714	5,511,123	613,352
86,733	189,273	187,724	136,864	141,893	183,406
240,363	262,957	256,730	240,719	246,699	269,015
1,633,383	6,386,016	6,257,935	5,292,339	11,285,351	4,898,247
4,944,665	5,995,866	7,242,476	6,805,719	7,719,264	7,275,488
368,058	1,137,555	1,509,761	356,447	1,361,767	16,620,958
5,042,570	4,663,836	4,982,855	4,931,149	6,479,035	8,885,087
10,648	1,936		13,136		
4,895,654	5,754,025	13,784,334	4,464,349	8,549,842	6,160,356
112,464	102,738	61,023	1,255,743	157,468	104,002
88,948	141,938	97,403	194,400	174,204	438,841
101,241,210	33,540,586	62,012,765	2,934	1,496,654	
		45,000	30,355,407		
		1,917,000			
<u>\$ 150,429,215</u>	<u>\$ 90,096,477</u>	<u>\$ 133,013,440</u>	<u>\$ 88,828,287</u>	<u>\$ 74,101,528</u>	<u>\$ 74,848,099</u>

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

	Fiscal Year			
	2003	2004	2005	2006
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (79,488,988)</u>	<u>\$ (81,906,297)</u>	<u>\$(100,011,923)</u>	<u>\$ (61,085,509)</u>
Total primary government net (expense)/revenue	<u><u>\$ (79,488,988)</u></u>	<u><u>\$ (81,906,297)</u></u>	<u><u>\$(100,011,923)</u></u>	<u><u>\$ (61,085,509)</u></u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 105,235,742	\$ 112,279,163	\$ 127,696,573	\$ 137,839,711
Earnings on investments	2,593,227	2,024,399	3,109,378	5,999,017
Grants and contributions not restricted to specific programs				4,515,643
Miscellaneous	<u>283,570</u>	<u>635,621</u>	<u>329,311</u>	<u>228,309</u>
Total governmental activities	<u>108,112,539</u>	<u>114,939,183</u>	<u>131,135,262</u>	<u>148,582,680</u>
Total primary government	<u><u>\$ 108,112,539</u></u>	<u><u>\$ 114,939,183</u></u>	<u><u>\$ 131,135,262</u></u>	<u><u>\$ 148,582,680</u></u>
Change in Net Assets				
Governmental Activities	<u>\$ 28,623,551</u>	<u>\$ 33,032,886</u>	<u>\$ 31,123,339</u>	<u>\$ 87,497,171</u>
Total primary government	<u><u>\$ 28,623,551</u></u>	<u><u>\$ 33,032,886</u></u>	<u><u>\$ 31,123,339</u></u>	<u><u>\$ 87,497,171</u></u>

Note: Accrual-basis financial information for Fort Bend County as a whole is only available back to 2003, the year the County implemented GASB 34.

Fiscal Year					
2007	2008	2009	2010	2011	2012
<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,185,595)</u>	<u>\$ (217,846,724)</u>	<u>\$ (191,625,356)</u>
<u><u>\$ (41,443,758)</u></u>	<u><u>\$ (161,765,106)</u></u>	<u><u>\$ (154,841,871)</u></u>	<u><u>\$ (199,185,595)</u></u>	<u><u>\$ (217,846,724)</u></u>	<u><u>\$ (191,625,356)</u></u>
\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 201,302,240
12,009,284	8,082,178	3,664,184	3,870,155	2,925,202	2,451,593
<u>875,137</u>	<u>3,486,452</u>	<u>3,901,588</u>	<u>4,237,069</u>	<u>5,673,841</u>	<u>11,776,612</u>
<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>205,419,382</u>	<u>215,530,445</u>
<u><u>\$ 164,288,923</u></u>	<u><u>\$ 183,401,310</u></u>	<u><u>\$ 199,033,175</u></u>	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,419,382</u></u>	<u><u>\$ 215,530,445</u></u>
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,809,805</u>	<u>\$ (12,427,342)</u>	<u>\$ 23,905,089</u>
<u><u>\$ 122,845,165</u></u>	<u><u>\$ 21,636,204</u></u>	<u><u>\$ 44,191,304</u></u>	<u><u>\$ 7,809,805</u></u>	<u><u>\$ (12,427,342)</u></u>	<u><u>\$ 23,905,089</u></u>

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

	Fiscal Year			
	2003	2004	2005	2006
General Fund				
Reserved:				
Prepaid Items	\$	\$	\$ 248,968	\$ 97,835
Unreserved	38,190,054	29,594,905	29,138,820	36,741,861
Total General Fund	<u>\$ 38,190,054</u>	<u>\$29,594,905</u>	<u>\$29,387,788</u>	<u>\$36,839,696</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 1,124,677	\$ 1,288,885	\$ 2,242,467	\$ 2,680,553
Prepaid items			11,528	
Capital projects	16,747,773	15,953,056	9,310,616	15,765,015
Unreserved, reported in:				
Special revenue funds	13,199,653	12,393,307	8,700,780	12,289,125
Capital project funds	19,099,442	4,038,083	4,949,578	10,218,573
Total All Other Governmental Funds	<u>\$ 50,171,545</u>	<u>\$33,673,331</u>	<u>\$25,214,969</u>	<u>\$40,953,266</u>

Note: Accrual-basis financial information for Fort Bend County as a whole is only available back to 2003, the year the County implemented GASB 34.

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$ 36,826
35,375,155	38,547,536	34,463,474	43,269,189	43,922,974	36,790,519
<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 36,827,345</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 4,660,207
	7,879	11,224	4,305	69,379	52,835
171,246,482	106,937,644	154,475,649	76,694,711		52,636,653
16,787,185	15,585,100	23,120,456	22,906,854	30,082,521	24,574,897
4,381,036	4,857,926				
<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 81,924,592</u>

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

	Fiscal Year			
	2002	2003	2004	2005
Revenues				
Taxes, property	\$ 99,578,488	\$ 105,288,111	\$ 112,345,331	\$ 124,128,673
Taxes, sales				
Fees and fines	11,747,190	16,734,820	18,874,999	20,732,680
Intergovernmental	11,024,068	12,751,135	15,355,629	18,740,497
Earnings on investments	2,815,189	2,533,594	1,961,631	2,700,358
Miscellaneous	4,110,450	4,900,307	7,207,238	5,099,717
Total Revenues	129,275,385	142,207,967	155,744,828	171,401,925
Expenditures				
Current:				
General administration	16,260,804	21,787,458	20,027,561	23,528,699
Financial administration	3,213,423	4,411,882	4,613,843	4,793,678
Administration of justice	18,291,723	25,613,661	27,778,206	29,106,358
Construction and maintenance	16,872,924	22,886,611	27,244,875	26,458,999
Health and welfare	10,178,844	14,994,700	17,760,912	16,411,989
Cooperative services	591,257	865,468	873,473	884,948
Public safety	25,079,460	32,329,232	36,074,647	41,102,638
Parks and recreation	1,230,488	1,547,020	1,716,716	1,619,136
Libraries and education	5,912,073	7,733,697	8,793,401	9,127,100
Capital Outlay	7,989,999	16,415,905	24,378,682	13,793,033
Debt Service:				
Principal	5,705,531	5,460,000	5,730,000	5,805,000
Interest and fiscal charges	4,684,404	4,457,074	3,557,558	3,352,437
Debt Issuance costs				
Total Expenditures	116,010,930	158,502,708	178,549,874	175,984,015
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	13,264,455	(16,294,741)	(22,805,046)	(4,582,090)
Other Financing Sources (Uses)				
Transfers in	7,374,567	6,221,498	8,465,487	7,422,408
Transfers (out)	(7,124,567)	(7,601,326)	(10,753,805)	(11,978,097)
Issuance of debt				
Premium on bonds issued				
Sale of capital assets				472,300
Proceeds from capital lease				
Total Other Financing Sources (Uses)	250,000	(1,379,828)	(2,288,318)	(4,083,389)
Net Change in Fund Balances	\$ 13,514,455	\$ (17,674,569)	\$ (25,093,364)	\$ (8,665,479)
Debt service as a percentage of noncapital expenditures	9.62%	6.98%	6.02%	5.65%

Fiscal Year						
2006	2007	2008	2009	2010	2011	2012
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,203,138
						1,099,103
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	37,371,124	32,918,134
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	36,898,604	33,931,700
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	2,798,039	2,451,593
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	6,635,261	12,036,000
187,522,932	216,346,901	243,359,126	272,965,912	273,936,675	281,109,926	282,639,668
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	42,538,899	38,215,663
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	7,176,186	7,219,869
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	71,692,984	75,214,925
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	29,542,425	28,208,326
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	22,067,744	26,801,669
890,696	934,276	975,720	1,049,985	933,519	986,392	955,276
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	44,156,502	43,190,127
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	2,263,590	1,843,056
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	12,176,637	12,986,108
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	88,887,596	44,778,321
5,995,000	7,125,000	8,220,000	11,170,000	32,700,000	12,590,000	13,300,000
4,105,682	6,610,629	12,266,435	13,325,621	16,567,752	15,777,523	16,111,171
						2,500
195,662,197	219,544,669	304,984,604	352,975,928	367,279,386	349,856,478	308,827,011
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	(68,746,552)	(26,187,343)
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,402,786	13,258,126
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,126)
30,245,000	157,552,984		127,734,150	22,950,147	229,853	58,220,000
						7,326,639
30,245,000	157,552,984		127,734,150	22,950,147	229,853	65,546,639
\$ 22,105,735	\$ 154,355,216	\$ (61,625,478)	\$ 47,724,134	\$ (70,392,564)	\$ (68,516,699)	\$ 39,359,296
5.78%	7.25%	9.03%	9.78%	18.43%	10.87%	11.14%