



**MONTHLY FINANCIAL REPORT**  
**For Six Months Ended March 31, 2011**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



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

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County Auditor

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July 22, 2011

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

Gentlemen:

The Monthly Unaudited Financial Report for the six months ending March 31, 2011, 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,



Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**



**FORT BEND COUNTY, TEXAS****STATEMENT OF NET ASSETS**

March 31, 2011

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 229,862,509	\$ 34,058,472
Receivables:		
Taxes, net	13,342,863	
Grants	3,221,035	
Fees and fines	4,319,143	
Other	1,356,767	
Deferred issuance costs	3,514,856	774,135
Due from component units	73,988	
Capital assets, not being depreciated	478,221,483	
Capital assets, net of accumulated depreciation	508,058,781	147,073,316
<b>Total Assets</b>	<b>1,241,971,424</b>	<b>181,905,923</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	8,886,615	
Accrued interest payable	1,288,432	562,786
Unearned revenues	5,251,320	
Due to primary government		73,988
Due to other governments	954,456	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	400,032,903	139,035,014
<b>Total Liabilities</b>	<b>431,719,653</b>	<b>139,671,788</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	707,698,174	8,038,301
Restricted for:		
Debt Service	15,450,949	
Unrestricted	87,102,648	34,195,834
<b>Total Net Assets</b>	<b>\$ 810,251,771</b>	<b>\$ 42,234,135</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Six Months Ended March 31, 2011*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 18,822,093	\$ 3,421,649	\$ 3,298,180	\$
Financial administration	3,556,218	798,860		
Administration of justice	32,500,012	3,461,758	7,219,652	58,494
Construction and maintenance	13,346,387	1,177,166	16,184	405,289
Health and welfare	11,493,602	2,717,488	5,060,357	
Cooperative services	494,659			
Public safety	22,261,521	2,919,594	3,911,196	
Park and recreation	1,239,564	89,776		
Libraries and education	6,527,409	114,925	118,990	
Capital outlay, interim financial activity	14,895,855			
Internal Service Fund, interim activity	2,408,947			
Interest on long-term debt	7,960,327			
<b>Total Primary Government</b>	<b>\$ 135,506,594</b>	<b>\$ 14,701,216</b>	<b>\$ 19,624,559</b>	<b>\$ 463,783</b>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	10,483,546	7,025,743		
FB Housing Finance Corp.				
<b>Total Component Units</b>	<b>\$ 10,483,546</b>	<b>\$ 7,025,743</b>	<b>\$</b>	<b>\$</b>

**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**

<b>Primary Government</b>	<b>Component Units</b>
<b>Governmental Activities</b>	
\$ (12,102,264)	\$
(2,757,358)	
(21,760,108)	
(11,747,748)	
(3,715,757)	
(494,659)	
(15,430,731)	
(1,149,788)	
(6,293,494)	
(14,895,855)	
(2,408,947)	
(7,960,327)	
<u>(100,717,036)</u>	
	(3,457,803)
	<u>(3,457,803)</u>
190,720,309	
1,524,146	167,124
2,888,666	49,879
<u>195,133,121</u>	<u>217,003</u>
94,416,085	(3,240,800)
715,835,686	45,474,935
<u>\$ 810,251,771</u>	<u>\$ 42,234,135</u>

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

*March 31, 2011*

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bond Fund</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 107,624,242	\$ 15,387,965	\$ 12,219,920	\$ 13,538,015
Taxes receivable, net	10,328,969	1,351,416		
Grants receivable	2,820,963			
Fines and fees receivable	4,319,143			
Other receivables	157,202			
Due from other funds	9,528,862			
Due from component units	73,988			
<b>Total Assets</b>	<u>\$ 134,853,369</u>	<u>\$ 16,739,381</u>	<u>\$ 12,219,920</u>	<u>\$ 13,538,015</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 1,736,301	\$	\$	\$
Accrued payroll				
Due to other funds			2,540	37,791
Due to other governments	953,456			
Deferred revenue	14,690,942	1,351,416		
<b>Total Liabilities</b>	<u>17,380,699</u>	<u>1,351,416</u>	<u>2,540</u>	<u>37,791</u>
Fund Balances:				
Reserved for:				
Debt service		15,387,965		
Capital projects			12,217,380	13,500,224
Unreserved, reported in:				
General Fund	117,472,670			
Special revenue funds				
<b>Total Fund Balances</b>	<u>117,472,670</u>	<u>15,387,965</u>	<u>12,217,380</u>	<u>13,500,224</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 134,853,369</u>	<u>\$ 16,739,381</u>	<u>\$ 12,219,920</u>	<u>\$ 13,538,015</u>

<u>Justice Center Project Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 14,359,034	\$ 52,409,897	\$ 215,539,071
	1,662,478	13,342,863
	400,072	3,221,035
		4,319,143
	7,581	164,783
	2,211,319	11,740,181
		73,988
<u>\$ 14,359,034</u>	<u>\$ 56,691,347</u>	<u>\$ 248,401,066</u>

\$	\$	\$ 1,736,301
	638,051	678,382
	1,000	954,456
	1,662,478	17,704,836
	<u>2,301,529</u>	<u>21,073,975</u>

		15,387,965
14,359,034	12,659,842	52,736,480
		117,472,670
	41,729,976	41,729,976
<u>14,359,034</u>	<u>54,389,818</u>	<u>227,327,091</u>
<u>\$ 14,359,034</u>	<u>\$ 56,691,347</u>	<u>\$ 248,401,066</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
*For the Six Months Ended March 31, 2011*

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bond Fund</u>
<b>Revenues</b>				
Taxes	\$ 145,522,503	\$ 27,288,845	\$	\$
Fees and fines	8,979,420			
Intergovernmental	10,685,882		27,973	
Earnings on investments	701,882	70,261	133,680	104,828
Miscellaneous	4,149,089			
<b>Total Revenues</b>	<u>170,038,776</u>	<u>27,359,106</u>	<u>161,653</u>	<u>104,828</u>
<b>Expenditures</b>				
Current:				
General administration	17,920,649			
Financial administration	3,453,563			
Administration of justice	24,471,754			
Construction and maintenance	1,293,955			221,668
Health and welfare	9,514,805			
Cooperative services	466,289			
Public safety	18,497,666			
Parks and recreation	1,053,751			
Libraries and education	5,951,196			
<b>Capital Outlay</b>	9,745,046		8,332,008	3,670,127
<b>Debt Service:</b>				
Principal		19,075,000		
Interest and fiscal charges		7,956,440		
Debt issuance costs		249,266		
<b>Total Expenditures</b>	<u>92,368,674</u>	<u>27,280,706</u>	<u>8,332,008</u>	<u>3,891,795</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>77,670,102</u>	<u>78,400</u>	<u>(8,170,355)</u>	<u>(3,786,967)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	5,253,912			
Transfers (out)	(8,831,717)			(5,253,912)
Bonds issued		9,675,000		
Premium on bonds issued		784,853		
<b>Total Other Financing Sources (Uses)</b>	<u>(3,577,805)</u>	<u>10,459,853</u>	<u></u>	<u>(5,253,912)</u>
Net change in fund balances				
	74,092,297	10,538,253	(8,170,355)	(9,040,879)
<b>Fund Balances, Beginning</b>	<u>43,380,373</u>	<u>4,849,712</u>	<u>20,387,735</u>	<u>22,541,103</u>
<b>Fund Balances, Ending</b>	<u>\$ 117,472,670</u>	<u>\$ 15,387,965</u>	<u>\$ 12,217,380</u>	<u>\$ 13,500,224</u>

<b>Justice Center Project Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$	\$ 17,908,961	\$ 190,720,309
	3,295,765	12,275,185
	9,325,086	20,038,941
154,844	294,484	1,459,979
	1,426,248	5,575,337
<u>154,844</u>	<u>32,250,544</u>	<u>230,069,751</u>
	370,393	18,291,042
	3,856	3,457,419
	7,734,577	32,206,331
	9,933,283	11,448,906
	1,714,818	11,229,623
		466,289
	634,558	19,132,224
		1,053,751
	20,562	5,971,758
6,247,517	2,505,723	30,500,421
		19,075,000
		7,956,440
		249,266
<u>6,247,517</u>	<u>22,917,770</u>	<u>161,038,470</u>
<u>(6,092,673)</u>	<u>9,332,774</u>	<u>69,031,281</u>
	8,863,727	14,117,639
	(32,010)	(14,117,639)
		9,675,000
		784,853
	<u>8,831,717</u>	<u>10,459,853</u>
(6,092,673)	18,164,491	79,491,134
20,451,707	36,225,327	147,835,957
<u>\$ 14,359,034</u>	<u>\$ 54,389,818</u>	<u>\$ 227,327,091</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
*March 31, 2011*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 14,323,433
Total Current Assets	<u>14,323,433</u>
<b>Total Assets</b>	<u>14,323,433</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	7,150,314
Due to other funds	<u>9,869,817</u>
Total Current Liabilities	<u>17,020,131</u>
<b>Total Liabilities</b>	<u>17,020,131</u>
<b>Net Assets (Deficit)</b>	
Unrestricted	<u>(2,696,698)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ (2,696,698)</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
*For the Six Months Ended March 31, 2011*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 14,169,874
<b>Total Operating Revenues</b>	<u>14,169,874</u>
<b>Operating Expenses</b>	
Current operations - general administration	139,670
Benefits provided	16,439,153
<b>Total Operating Expenses</b>	<u>16,578,823</u>
<b>Operating Income (Loss)</b>	(2,408,949)
<b>Non-Operating Revenues</b>	
Earnings on investments	64,165
<b>Total Non-Operating Revenues</b>	<u>64,165</u>
Change in Net Assets	(2,344,784)
<b>Total Net Assets (Deficit), Beginning</b>	<u>(351,914)</u>
<b>Total Net Assets (Deficit), Ending</b>	<u><u>\$ (2,696,698)</u></u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Six Months Ended March 31, 2011*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 25,808,406
Payment of benefits	(16,439,153)
Payment of general administration expenses	(139,670)
<b>Net Cash Provided by Operating Activities</b>	<u>9,229,583</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	64,164
<b>Net Cash Provided by Investing Activities</b>	<u>64,164</u>
<b>Net Increase in Cash and Cash Equivalents</b>	9,293,747
<b>Cash and Cash Equivalents, Beginning</b>	<u>5,029,686</u>
<b>Cash and Cash Equivalents, End</b>	<u><u>\$ 14,323,433</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ (2,408,949)
Change in assets and liabilities:	
(Increase) Decrease in other receivables	525
(Increase) Decrease in due from other funds	11,638,007
<b>Total adjustments</b>	<u>11,638,532</u>
<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ 9,229,583</u></u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
*March 31, 2011*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 15,972,464
<b>Total Assets</b>	<u>\$ 15,972,464</u>
<b>Liabilities</b>	
Due to other governments	\$ 14,780,480
Due to other funds	1,191,984
<b>Total Liabilities</b>	<u>\$ 15,972,464</u>



**FORT BEND COUNTY, TEXAS**

**STATEMENT OF NET ASSETS**

**COMPONENT UNITS**

*March 31, 2011*

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Totals</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 7,576	\$ 34,050,895	\$	\$ 34,058,471
Deferred bond issuance costs		774,135		774,135
Capital assets, net		147,073,316		147,073,316
<b>Total Assets</b>	<u>7,576</u>	<u>181,898,346</u>		<u>181,905,922</u>
<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
Accrued interest payable		562,786		562,786
Long-term liabilities				
Due in more than one year		139,035,014		139,035,014
<b>Total Liabilities</b>		<u>139,671,788</u>		<u>139,671,788</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt		8,038,302		8,038,302
Unrestricted	7,577	34,188,257		34,195,834
<b>Total Net Assets</b>	<u>\$ 7,577</u>	<u>\$ 42,226,559</u>	<u>\$</u>	<u>\$ 42,234,136</u>

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

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Six Months Ended March 31, 2011*

<b>Functions/Programs</b>	<b>Program Revenues</b>		
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>
<b>FBC Surface Water Supply Corporation**</b>			
Health and welfare	\$ _____	\$ _____	\$ _____
<b>Total FBC Surface Water Supply Corporation</b>	_____	_____	_____
<b>Fort Bend Toll Road Authority</b>			
Toll road operations	5,706,830	7,025,743	
Interest on long-term debt	4,776,716		
<b>Total Fort Bend Toll Road Authority</b>	<u>10,483,546</u>	<u>7,025,743</u>	_____
<b>Fort Bend Housing Finance Corporation</b>			
General administration	_____	_____	_____
<b>Total Fort Bend Housing Finance Corporation</b>	_____	_____	_____
<b>Total Component Units</b>	<u>\$ 10,483,546</u>	<u>\$ 7,025,743</u>	<u>\$ _____</u>

**General Revenues:**  
    Unrestricted earnings on investments  
    Miscellaneous  
**Total General Revenues**  
    Changes in Net Assets  
**Net Assets, Beginning**  
**Net Assets, Ending**

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

**Net (Expense) Revenue and Changes in Net Assets**

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Totals</b>
\$	\$	\$	\$
	1,318,913		1,318,913
	(4,776,716)		(4,776,716)
	(3,457,803)		(3,457,803)
	(3,457,803)		(3,457,803)
38	167,086		167,124
	49,879		49,879
38	216,965		217,003
38	(3,240,838)		(3,240,800)
7,539	45,467,397		45,474,936
\$ 7,577	\$ 42,226,559	\$	\$ 42,234,136



**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 Six Months Ended March 31, 2011**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 150,306,924	\$ 150,306,924	\$ 145,497,798	\$ (4,809,126)	96.8%
Fees and fines	19,234,992	19,234,992	8,688,350	(10,546,642)	45.2%
Intergovernmental	1,350,000	1,350,000	515,830	(834,170)	38.2%
Earnings on investments	1,553,530	1,553,530	701,882	(851,648)	45.2%
Miscellaneous	1,877,500	1,887,501	1,600,910	(286,591)	84.8%
<b>Total Revenues</b>	<b>174,322,946</b>	<b>174,332,947</b>	<b>157,004,770</b>	<b>(17,328,177)</b>	<b>90.1%</b>
<b>Expenditures</b>					
Current:					
General administration	34,977,275	34,829,155	15,974,698	18,854,457	45.9%
Financial administration	7,289,339	7,263,455	3,453,563	3,809,892	47.5%
Administration of justice	51,088,429	51,607,031	23,940,520	27,666,511	46.4%
Construction and maintenance	3,091,238	3,011,124	1,277,146	1,733,978	42.4%
Health and welfare	19,946,345	19,451,391	7,099,821	12,351,569	36.5%
Cooperative services	1,067,328	1,043,253	463,621	579,632	44.4%
Public safety	34,307,219	34,537,483	15,014,096	19,523,387	43.5%
Parks and recreation	1,878,720	1,855,701	777,347	1,078,354	41.9%
Libraries and education	12,165,252	12,111,864	5,909,313	6,202,552	48.8%
<b>Capital Outlay</b>	<b>4,542,869</b>	<b>2,354,437</b>	<b>427,188</b>	<b>1,927,249</b>	<b>18.1%</b>
<b>Total Expenditures</b>	<b>170,354,014</b>	<b>168,064,894</b>	<b>74,337,313</b>	<b>93,727,581</b>	<b>44.2%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,968,932	6,268,053	82,667,457	76,399,404	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(9,015,567)	(9,015,567)	(8,831,717)	(183,850)	
<b>Total Other Financing Sources (Uses)</b>	<b>(9,015,567)</b>	<b>(9,015,567)</b>	<b>(8,831,717)</b>	<b>(183,850)</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(5,046,635)</b>	<b>(2,747,514)</b>	<b>73,835,740</b>	<b>76,215,554</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			256,558		
<b>Fund Balances, Beginning</b>	<b>43,380,373</b>	<b>43,380,373</b>	<b>43,380,373</b>		
<b>Fund Balances, Ending</b>	<b>\$ 38,333,738</b>	<b>\$ 40,632,859</b>	<b>\$ 117,472,671</b>	<b>\$ 76,215,554</b>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**Budgetary Basis**

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

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
<b>General Fund</b>			
Revenues	\$ 157,004,770	\$ 13,044,992	\$ 170,049,763
Expenditures	<u>74,337,313</u>	<u>18,042,347</u>	<u>92,379,659</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	82,667,457	(4,997,354)	77,670,103
Transfers in		5,253,912	5,253,912
Transfers out	<u>(8,831,717)</u>	<u>5,253,912</u>	<u>(8,831,717)</u>
<b>Total Other Financing Sources (Uses)</b>	(8,831,717)	5,253,912	(3,577,805)
<b>Net Changes in Fund Balances</b>	73,835,740	256,558	74,092,298
<b>Fund Balances, Beginning</b>			<u>43,380,373</u>
<b>Fund Balances, Ending</b>			<u><u>\$ 117,472,671</u></u>



## **Other Supplementary Information**



**Combining and Individual Fund  
Statements and Schedules**



**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds**

**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.

**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.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**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.

**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, 325, 332, and 335.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**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.

**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.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**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.

**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**  
**March 31, 2011**

**Special Revenue Funds**

	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>	<b>Lateral Road</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 6,088,057	\$ 11,296,916	\$ 9,342,714	\$ 407,862
Taxes receivable, net		1,075,746	586,732	
Grants receivable	9,672	312,194	60,130	
Other receivables		7,581		
Due from other funds	640,636	1,078,743	357,860	
<b>Total Assets</b>	<b>\$ 6,738,366</b>	<b>\$ 13,771,180</b>	<b>\$ 10,347,436</b>	<b>\$ 407,862</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$	\$	\$	\$
Due to other governments	1,000			
Deferred revenues		1,075,746	586,732	
<b>Total Liabilities</b>	<b>1,000</b>	<b>1,075,746</b>	<b>586,732</b>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	6,737,366	12,695,434	9,760,704	407,862
<b>Total Fund Balances</b>	<b>6,737,366</b>	<b>12,695,434</b>	<b>9,760,704</b>	<b>407,862</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,738,366</b>	<b>\$ 13,771,180</b>	<b>\$ 10,347,436</b>	<b>\$ 407,862</b>

**Special Revenue Funds**

<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>	<b>EMS Donations</b>	<b>Library Donations</b>
\$ 4,192	\$ 24,446	\$ 874,176	\$ 744,064	\$ 8,717	\$ 136,043
		32,707			
<u>\$ 4,192</u>	<u>\$ 24,446</u>	<u>\$ 906,884</u>	<u>\$ 744,064</u>	<u>\$ 8,717</u>	<u>\$ 136,042</u>
\$	\$	\$	\$ 1,031	\$	\$ 2,351
			<u>1,031</u>		<u>2,351</u>
<u>4,192</u>	<u>24,446</u>	<u>906,884</u>	<u>743,033</u>	<u>8,717</u>	<u>133,691</u>
<u>4,192</u>	<u>24,446</u>	<u>906,884</u>	<u>743,033</u>	<u>8,717</u>	<u>133,691</u>
<u>\$ 4,192</u>	<u>\$ 24,446</u>	<u>\$ 906,884</u>	<u>\$ 744,064</u>	<u>\$ 8,717</u>	<u>\$ 136,042</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**March 31, 2011**

	<b>Special Revenue Funds</b>			
	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 60,568	\$ 38,351	\$ 66,989	\$ 114,364
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds	440			231
<b>Total Assets</b>	<u>\$ 61,008</u>	<u>\$ 38,351</u>	<u>\$ 66,989</u>	<u>\$ 114,596</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$	\$	\$ 1,991	\$
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>			<u>1,991</u>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	<u>61,008</u>	<u>38,351</u>	<u>64,998</u>	<u>114,596</u>
<b>Total Fund Balances</b>	<u>61,008</u>	<u>38,351</u>	<u>64,998</u>	<u>114,596</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 61,008</u>	<u>\$ 38,351</u>	<u>\$ 66,989</u>	<u>\$ 114,596</u>

**Special Revenue Funds**

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<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>	<b>Courthouse Security</b>
\$ 3,576	\$ 16,721	\$ 131,803	\$ 1,684,662	\$ 299	\$ 186,270
		660	74,372		24,565
<u>\$ 3,577</u>	<u>\$ 16,721</u>	<u>\$ 132,463</u>	<u>\$ 1,759,035</u>	<u>\$ 299</u>	<u>\$ 210,835</u>
\$	\$	\$	\$	\$	\$
<u>3,577</u>	<u>16,721</u>	<u>132,463</u>	<u>1,759,035</u>	<u>299</u>	<u>210,835</u>
<u>3,577</u>	<u>16,721</u>	<u>132,463</u>	<u>1,759,035</u>	<u>299</u>	<u>210,835</u>
<u>\$ 3,577</u>	<u>\$ 16,721</u>	<u>\$ 132,463</u>	<u>\$ 1,759,035</u>	<u>\$ 299</u>	<u>\$ 210,835</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**March 31, 2011**

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 820,188	\$ 3,012,921	\$ 5,091	\$ 88,256
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds	396	453	226	
<b>Total Assets</b>	<u>\$ 820,583</u>	<u>\$ 3,013,375</u>	<u>\$ 5,317</u>	<u>\$ 88,256</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$	\$	\$	\$
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>				
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	820,583	3,013,375	5,317	88,256
<b>Total Fund Balances</b>	<u>820,583</u>	<u>3,013,375</u>	<u>5,317</u>	<u>88,256</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 820,583</u>	<u>\$ 3,013,375</u>	<u>\$ 5,317</u>	<u>\$ 88,256</u>

**Special Revenue Funds**

<b>Emergency Food and Shelter Program</b>	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>
\$ 803	\$ 1,120,595	\$ 86,440	\$ 123,721	\$ 780	\$ 177,206
		18,076			
<u>\$ 803</u>	<u>\$ 1,120,595</u>	<u>\$ 104,516</u>	<u>\$ 123,721</u>	<u>\$ 780</u>	<u>\$ 177,236</u>
\$	\$ 11,636	\$	\$ 396,761	\$	\$
	<u>11,636</u>		<u>396,761</u>		
<u>803</u>	<u>1,108,959</u>	<u>104,516</u>	<u>(273,040)</u>	<u>780</u>	<u>177,236</u>
<u>803</u>	<u>1,108,959</u>	<u>104,516</u>	<u>(273,040)</u>	<u>780</u>	<u>177,236</u>
<u>\$ 803</u>	<u>\$ 1,120,595</u>	<u>\$ 104,516</u>	<u>\$ 123,721</u>	<u>\$ 780</u>	<u>\$ 177,236</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**March 31, 2011**

**Special Revenue Funds**

	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 246,959	\$ 680,512	\$ 384,462	\$ 1,771,327
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
<b>Total Assets</b>	<u>\$ 246,960</u>	<u>\$ 680,511</u>	<u>\$ 384,462</u>	<u>\$ 1,771,327</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$ 1,148	\$ 9,076	\$ 140,292	\$ 73,765
Due to other governments				
Deferred revenues				
<b>Total Liabilities</b>	<u>1,148</u>	<u>9,076</u>	<u>140,292</u>	<u>73,765</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	245,812	671,435	244,170	1,697,562
<b>Total Fund Balances</b>	<u>245,812</u>	<u>671,435</u>	<u>244,170</u>	<u>1,697,562</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 246,960</u>	<u>\$ 680,511</u>	<u>\$ 384,462</u>	<u>\$ 1,771,327</u>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2001-2007 Mobility Projects</b>	<b>TOTALS</b>
\$ 4,140,386	\$ 8,519,456	\$ 52,409,893 1,662,478 400,072 7,581 2,211,319
<u>\$ 4,140,386</u>	<u>\$ 8,519,456</u>	<u>\$ 56,691,347</u>
\$	\$	\$ 638,051 1,000 1,662,478 2,301,529
<u>4,140,386</u>	<u>8,519,456</u>	<u>12,659,842</u> 41,729,976
<u>4,140,386</u>	<u>8,519,456</u>	<u>54,389,818</u>
<u>\$ 4,140,386</u>	<u>\$ 8,519,456</u>	<u>\$ 56,691,347</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Six Months Ended March 31, 2011**

**Special Revenue Funds**

	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>	<b>Lateral Road</b>
<b>Revenues</b>				
Taxes	\$	\$ 10,581,013	\$ 7,327,948	\$
Fees and fines		1,466,508		
Intergovernmental	158,873		377,316	
Earnings on investments	35,490	75,595	51,264	1,995
Miscellaneous	11,735	606,011	71,557	
<b>Total Revenues</b>	<b>206,098</b>	<b>12,729,127</b>	<b>7,828,085</b>	<b>1,995</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice	4,129,565			
Construction and maintenance		7,287,773	2,645,510	
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>	<b>59,023</b>	<b>614,656</b>	<b>911,029</b>	
<b>Total Expenditures</b>	<b>4,188,588</b>	<b>7,902,429</b>	<b>3,556,539</b>	
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<b>(3,982,490)</b>	<b>4,826,698</b>	<b>4,271,546</b>	<b>1,995</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	8,831,717			
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>	<b>8,831,717</b>			
Net change in fund balances	4,849,227	4,826,698	4,271,546	1,995
<b>Fund Balances, Beginning</b>	<b>1,888,139</b>	<b>7,868,736</b>	<b>5,489,158</b>	<b>405,867</b>
<b>Fund Balances, Ending</b>	<b>\$ 6,737,366</b>	<b>\$ 12,695,434</b>	<b>\$ 9,760,704</b>	<b>\$ 407,862</b>

**Special Revenue Funds**

<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>	<b>EMS Donations</b>	<b>Library Donations</b>
\$	\$	\$	\$	\$	\$
		142,391			
			68,367		
21	165	4,335	3,533		697
	3,875	235	57,885	100	21,534
<u>21</u>	<u>4,040</u>	<u>146,961</u>	<u>129,785</u>	<u>100</u>	<u>22,231</u>
		100,118			
	20,963				
			54,103		
					20,562
	<u>20,963</u>	<u>100,118</u>	<u>54,103</u>		<u>20,562</u>
21	(16,923)	46,843	75,682	100	1,669
21	(16,923)	46,843	75,682	100	1,669
4,171	41,369	860,041	667,351	8,617	132,022
<u>\$ 4,192</u>	<u>\$ 24,446</u>	<u>\$ 906,884</u>	<u>\$ 743,033</u>	<u>\$ 8,717</u>	<u>\$ 133,691</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Six Months Ended March 31, 2011**

	<b>Special Revenue Funds</b>			
	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>
<b>Revenues</b>				
Taxes	\$	\$	\$	\$
Fees and fines	2,024			14,862
Intergovernmental				13,285
Earnings on investments	296	184		
Miscellaneous		2,145	20,103	
<b>Total Revenues</b>	<u>2,320</u>	<u>2,329</u>	<u>20,103</u>	<u>28,147</u>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice			31,453	15,245
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>			<u>31,453</u>	<u>15,245</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	2,320	2,329	(11,350)	12,902
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	2,320	2,329	(11,350)	12,902
<b>Fund Balances, Beginning</b>	58,688	36,022	76,348	101,694
<b>Fund Balances, Ending</b>	<u>\$ 61,008</u>	<u>\$ 38,351</u>	<u>\$ 64,998</u>	<u>\$ 114,596</u>

**Special Revenue Funds**

<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>	<b>Courthouse Security</b>
\$	\$	\$	\$	\$	\$
			410,113		131,244
		62,500			
20	83	728	7,807	3,950	414
<u>20</u>	<u>83</u>	<u>63,228</u>	<u>417,920</u>	<u>3,950</u>	<u>131,658</u>
			406,707		
		27,799	(160,046)	3,856	
497					
			6,294		
<u>497</u>		<u>27,799</u>	<u>252,955</u>	<u>3,856</u>	
(477)	83	35,429	164,965	94	131,658
(477)	83	35,429	164,965	94	131,658
4,054	16,638	97,034	1,594,070	205	79,177
<u>\$ 3,577</u>	<u>\$ 16,721</u>	<u>\$ 132,463</u>	<u>\$ 1,759,035</u>	<u>\$ 299</u>	<u>\$ 210,835</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Six Months Ended March 31, 2011**

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Revenues</b>				
Taxes	\$	\$	\$	\$
Fees and fines			1,251	
Intergovernmental		591,157		49,426
Earnings on investments	3,524	12,186		288
Miscellaneous	82,830	530,540		
<b>Total Revenues</b>	<u>86,354</u>	<u>1,133,883</u>	<u>1,251</u>	<u>49,714</u>
<b>Expenditures</b>				
Current:				
General administration	(36,314)			
Financial administration				
Administration of justice		55,468		1,744
Construction and maintenance				
Health and welfare				
Public safety		452,922		27,278
Libraries and education				
<b>Capital Outlay</b>		<u>151,226</u>		
<b>Total Expenditures</b>	<u>(36,314)</u>	<u>659,616</u>		<u>29,022</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	122,668	474,267	1,251	20,692
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	122,668	474,267	1,251	20,692
<b>Fund Balances, Beginning</b>	<u>697,915</u>	<u>2,539,108</u>	<u>4,066</u>	<u>67,564</u>
<b>Fund Balances, Ending</b>	<u>\$ 820,583</u>	<u>\$ 3,013,375</u>	<u>\$ 5,317</u>	<u>\$ 88,256</u>

**Special Revenue Funds**

<b>Emergency Food and Shelter Program</b>	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>
\$	\$	\$	\$	\$	\$
136,047	1,125,564	10,546	1,195,766		183,277
155		592		4	888
		171	9,750	776	
<u>136,202</u>	<u>1,125,564</u>	<u>11,309</u>	<u>1,205,516</u>	<u>780</u>	<u>184,165</u>
	16,605				6,929
135,399		79,900	1,478,556		
<u>135,399</u>	<u>16,605</u>	<u>79,900</u>	<u>1,478,556</u>		<u>6,929</u>
803	1,108,959	(68,591)	(273,040)	780	177,236
803	1,108,959	(68,591)	(273,040)	780	177,236
		173,107			
<u>\$ 803</u>	<u>\$ 1,108,959</u>	<u>\$ 104,516</u>	<u>\$ (273,040)</u>	<u>\$ 780</u>	<u>\$ 177,236</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Six Months Ended March 31, 2011**

**Special Revenue Funds**

	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes	\$	\$	\$	\$
Fees and fines				1,127,372
Intergovernmental	349,230	774,233	1,187,263	3,042,236
Earnings on investments	1,495			14,221
Miscellaneous		15		6,986
<b>Total Revenues</b>	<b>350,725</b>	<b>774,248</b>	<b>1,187,263</b>	<b>4,190,815</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice		78,367	943,093	2,488,237
Construction and maintenance				
Health and welfare				
Public safety	99,758			
Libraries and education				
<b>Capital Outlay</b>	<b>5,155</b>	<b>24,446</b>		<b>5,016</b>
<b>Total Expenditures</b>	<b>104,913</b>	<b>102,813</b>	<b>943,093</b>	<b>2,493,253</b>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<b>245,812</b>	<b>671,435</b>	<b>244,170</b>	<b>1,697,562</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				32,010
Transfers (out)				(32,010)
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	245,812	671,435	244,170	1,697,562
<b>Fund Balances, Beginning</b>				
<b>Fund Balances, Ending</b>	<b>\$ 245,812</b>	<b>\$ 671,435</b>	<b>\$ 244,170</b>	<b>\$ 1,697,562</b>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2001-2007 Mobility Projects</b>	<b>TOTALS</b>
\$	\$	\$ 17,908,961
		3,295,765
		9,325,086
30,908	43,646	294,484
		1,426,248
<u>30,908</u>	<u>43,646</u>	<u>32,250,544</u>
		370,393
		3,856
		7,734,577
		9,933,283
		1,714,818
		634,558
		20,562
<u>88,324</u>	<u>640,554</u>	<u>2,505,723</u>
<u>88,324</u>	<u>640,554</u>	<u>22,917,770</u>
(57,416)	(596,908)	9,332,774
		8,863,727
		(32,010)
		<u>8,831,717</u>
(57,416)	(596,908)	18,164,491
<u>4,197,802</u>	<u>9,116,364</u>	<u>36,225,327</u>
<u>\$ 4,140,386</u>	<u>\$ 8,519,456</u>	<u>\$ 54,389,818</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Six Months Ended March 31, 2011**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 10,987,498	\$ 10,987,498	\$ 10,581,013	\$ (406,485)	96.3%
Fees and fines	6,140,000	6,140,000	1,466,508	(4,673,492)	23.9%
Intergovernmental	75,000	75,000		(75,000)	0.0%
Earnings on investments	175,000	175,000	75,595	(99,405)	43.2%
Miscellaneous	278,500	613,624	606,011	(7,613)	98.8%
<b>Total Revenues</b>	<b>17,655,998</b>	<b>17,991,122</b>	<b>12,729,126</b>	<b>(5,261,996)</b>	<b>70.8%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	18,763,549	18,863,549	7,287,773	11,575,776	38.6%
<b>Capital Outlay</b>	<b>1,751,250</b>	<b>1,986,374</b>	<b>55,809</b>	<b>1,930,565</b>	<b>2.8%</b>
<b>Total Expenditures</b>	<b>20,514,799</b>	<b>20,849,923</b>	<b>7,343,582</b>	<b>13,506,341</b>	<b>35.2%</b>
<b>Net change in fund balances- budgetary basis</b>	<b>(2,858,801)</b>	<b>(2,858,801)</b>	<b>5,385,545</b>	<b>8,244,345</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(558,847)</b>		
<b>Fund Balances, Beginning</b>	<b>7,868,736</b>	<b>7,868,736</b>	<b>7,868,736</b>		
<b>Fund Balances, Ending</b>	<b>\$ 5,009,935</b>	<b>\$ 5,009,935</b>	<b>\$ 12,695,434</b>	<b>\$ 8,244,345</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 12,729,126	\$	\$ 12,729,126
Expenditures	7,343,582	558,847	7,902,429
<b>Net Changes in Fund Balances</b>	<b>5,385,545</b>	<b>(558,847)</b>	<b>4,826,698</b>
<b>Fund Balances, Beginning</b>			<b>7,868,736</b>
<b>Fund Balances, Ending</b>			<b>\$ 12,695,434</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Six Months Ended March 31, 2011**

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Taxes	\$ 7,607,584	\$ 7,607,584	\$ 7,327,948	\$ (279,636)	96.3%
Fees and fines	150,000	150,000		(150,000)	0.0%
Earnings on investments	100,000	100,000	51,264	(48,736)	51.3%
Miscellaneous	95,000	95,000	71,557	(23,443)	75.3%
<b>Total Revenues</b>	<u>7,952,584</u>	<u>7,952,584</u>	<u>7,450,769</u>	<u>(501,815)</u>	<u>93.7%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	7,021,741	7,021,741	2,645,510	4,376,231	37.7%
<b>Capital Outlay</b>	798,000	798,000		798,000	0.0%
<b>Total Expenditures</b>	<u>7,819,741</u>	<u>7,819,741</u>	<u>2,645,510</u>	<u>5,174,231</u>	<u>33.8%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	132,843	132,843	4,805,259	4,672,417	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(320,720)	(320,720)		(320,720)	
<b>Total Other Financing Sources (Uses)</b>	<u>(320,720)</u>	<u>(320,720)</u>		<u>(320,720)</u>	
<b>Net change in fund balances- budgetary basis</b>	(187,877)	(187,877)	4,805,259	4,351,697	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(533,712)		
<b>Fund Balances, Beginning</b>	5,489,157	5,489,157	5,489,157		
<b>Fund Balances, Ending</b>	<u>\$ 5,301,280</u>	<u>\$ 5,301,280</u>	<u>\$ 9,760,704</u>	<u>\$ 4,351,697</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
<b>General Fund</b>			
Revenues	\$ 7,450,769	\$ 377,316	\$ 7,828,086
Expenditures	2,645,510	911,029	3,556,539
<b>Net Changes in Fund Balances</b>	4,805,259	(533,712)	4,271,547
<b>Fund Balances, Beginning</b>			5,489,157
<b>Fund Balances, Ending</b>			<u>\$ 9,760,704</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Six Months Ended March 31, 2011**

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Taxes	\$ 28,062,554	\$ 28,062,554	\$ 27,288,845	\$ (773,709)	97.2%
Fees and fines			3,887	3,887	
Earnings on investments	150,000	150,000	70,261	(79,739)	46.8%
<b>Total Revenues</b>	<u>28,212,554</u>	<u>28,212,554</u>	<u>27,362,994</u>	<u>(849,560)</u>	<u>97.0%</u>
<b>Expenditures</b>					
Current:					
Principal	12,680,000	12,680,000	19,075,000	(6,395,000)	150.4%
Interest and fiscal charges	15,477,181	15,477,181	7,960,327	7,516,854	51.4%
Debt issuance costs			249,266	(249,266)	
<b>Total Expenditures</b>	<u>28,157,181</u>	<u>28,157,181</u>	<u>27,284,593</u>	<u>872,588</u>	<u>96.9%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>55,373</u>	<u>55,373</u>	<u>78,401</u>	<u>23,028</u>	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds			10,459,853	10,459,853	
<b>Total Other Financing Sources (Uses)</b>			<u>10,459,853</u>	<u>10,459,853</u>	
<b>Net change in fund balances- budgetary basis</b>	<u>55,373</u>	<u>55,373</u>	<u>10,538,254</u>	<u>10,482,881</u>	
<b>Fund Balances, Beginning</b>	<u>4,849,712</u>	<u>4,849,712</u>	<u>4,849,712</u>		
<b>Fund Balances, Ending</b>	<u>\$ 4,905,085</u>	<u>\$ 4,905,085</u>	<u>\$ 15,387,966</u>	<u>\$ 10,482,881</u>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**March 31, 2011**

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 13,175,233	\$ 1,148,201	\$ 14,323,434
<b>Total Assets</b>	<u>13,175,233</u>	<u>1,148,201</u>	<u>14,323,434</u>
<b>Liabilities</b>			
Benefits payable	3,921,675	3,228,639	7,150,314
Due to other funds	9,331,101	538,716	9,869,817
<b>Total Liabilities</b>	<u>13,252,776</u>	<u>3,767,355</u>	<u>17,020,131</u>
<b>Net Assets (Deficit)</b>			
Unrestricted	<u>(77,544)</u>	<u>(2,619,154)</u>	<u>(2,696,698)</u>
<b>Total Net Assets (Deficit)</b>	<u><u>\$ (77,544)</u></u>	<u><u>\$ (2,619,154)</u></u>	<u><u>\$ (2,696,698)</u></u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
*For the Six Months Ended March 31, 2011*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 13,511,275	\$ 658,599	\$ 14,169,874
<b>Total Operating Revenues</b>	<u>13,511,275</u>	<u>658,599</u>	<u>14,169,874</u>
<b>Operating Expenses</b>			
Current operations - general administration	131,118	8,552	139,670
Benefits provided	<u>15,671,408</u>	<u>767,745</u>	<u>16,439,153</u>
<b>Total Operating Expenses</b>	<u>15,802,526</u>	<u>776,297</u>	<u>16,578,823</u>
<b>Operating Income (Loss)</b>	(2,291,251)	(117,698)	(2,408,949)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>64,165</u>		<u>64,165</u>
<b>Total Non-Operating Revenues</b>	<u>64,165</u>		<u>64,165</u>
Change in Net Assets	(2,227,086)	(117,698)	(2,344,784)
<b>Total Net Assets (Deficit), Beginning</b>	<u>2,149,542</u>	<u>(2,501,456)</u>	<u>(351,914)</u>
<b>Total Net Assets (Deficit), Ending</b>	<u>\$ (77,544)</u>	<u>\$ (2,619,154)</u>	<u>\$ (2,696,698)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Six Months Ended March 31, 2011*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 24,719,321	\$ 1,089,085	\$ 25,808,406
Payment of benefits	(15,671,408)	(767,745)	(16,439,153)
Payment of general administration expenses	(131,118)	(8,552)	(139,670)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>8,916,795</u>	<u>312,788</u>	<u>9,229,583</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	64,164		64,164
<b>Net Cash Flows Provided by Investing Activities</b>	<u>64,164</u>		<u>64,164</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	8,980,959	312,788	9,293,747
<b>Cash and Cash Equivalents, Beginning</b>	<u>4,194,273</u>	<u>835,413</u>	<u>5,029,686</u>
<b>Cash and Cash Equivalents, Ending</b>	<u><u>13,175,233</u></u>	<u><u>1,148,201</u></u>	<u><u>\$ 14,323,433</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (2,291,251)	\$ (117,698)	\$ (2,408,949)
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	525		525
(Increase) Decrease in due from other funds	11,207,521	430,486	11,638,007
<b>Total adjustments</b>	<u>11,208,046</u>	<u>430,486</u>	<u>11,638,532</u>
<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ 8,916,795</u></u>	<u><u>\$ 312,788</u></u>	<u><u>\$ 9,229,583</u></u>



## STATISTICAL SECTION

This part of the County's monthly financial statement presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Pages</b>
Financial Trends	54-63
<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 EIGHT FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year			
	2003	2004	2005	2006
<b>Governmental activities</b>				
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
<b>Total governmental activities net assets</b>	<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>
<b>Primary Government: Total primary government net assets</b>	<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				Six Months
2007	2008	2009	2010	Ended 3/31/2011
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 707,698,174
2,712,985	4,034,606	5,363,740	4,168,945	15,450,949
67,881,987	42,289,889	23,075,239	(2,719,935)	87,102,648
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 810,251,771</u>
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 810,251,771</u>

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

	Fiscal Year			
	2003	2004	2005	2006
<b>Expenses</b>				
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
<b>Total governmental activities expenses</b>	<u>\$ 151,870,170</u>	<u>\$ 164,831,181</u>	<u>\$ 172,262,690</u>	<u>\$ 170,174,939</u>
<b>Program Revenues</b>				
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				
<b>Total governmental activities program revenues</b>	<u>\$ 72,381,182</u>	<u>\$ 82,924,884</u>	<u>\$ 72,250,767</u>	<u>\$ 109,089,430</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				Six Months
2007	2008	2009	2010	Ended 3/31/2011
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 18,822,093
5,655,962	7,581,878	8,841,189	8,059,389	3,556,218
33,416,844	65,681,467	75,836,037	78,194,354	32,500,012
25,197,262	47,535,293	47,188,776	45,850,196	13,346,387
19,465,407	21,592,759	25,623,533	23,789,044	11,493,602
826,741	1,143,390	1,188,580	1,131,763	494,659
49,422,796	50,016,288	61,126,911	55,214,005	22,261,521
1,699,999	2,128,502	1,879,525	2,576,095	1,239,564
10,474,327	12,325,097	12,956,363	13,468,700	6,527,409
9,190,051	10,621,067	12,338,352	15,494,994	14,895,855
<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,013,882</u>	<u>\$ 125,137,320</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 3,421,649
1,760,789	1,976,033	2,451,191		798,860
11,948,143	6,692,111	6,828,228	7,032,374	3,461,758
7,690,682	8,305,998	8,442,746	6,737,542	1,177,166
5,240,602	4,036,821	5,057,246	5,361,106	2,717,488
3,493,999	3,946,125	4,887,245	5,060,714	2,919,594
86,733	189,273	187,724	136,864	89,776
240,363	262,957	256,730	240,719	114,925
1,633,383	6,386,016	6,257,935	5,292,339	3,298,180
4,944,665	5,995,866	7,242,476	6,805,719	7,219,652
368,058	1,137,555	1,509,761	356,447	16,184
5,042,570	4,663,836	4,982,855	4,931,149	5,060,357
10,648	1,936		13,136	
4,895,654	5,754,025	13,784,334	4,464,349	3,911,196
112,464	102,738	61,023	1,255,743	
88,948	141,938	97,403	194,400	118,990
			2,934	58,494
101,241,210	33,540,586	62,012,765	30,355,407	405,289
		45,000		
		1,917,000		
<u>\$ 150,429,215</u>	<u>\$ 90,096,477</u>	<u>\$ 133,013,440</u>	<u>\$ 88,828,287</u>	<u>\$ 34,789,558</u>

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

	Fiscal Year			
	2003	2004	2005	2006
<b>Net (Expense)/Revenue</b>				
Governmental Activities	\$ (79,488,988)	\$ (81,906,297)	\$(100,011,923)	\$ (61,085,509)
<b>Total primary government net (expense)/revenue</b>	<u>\$ (79,488,988)</u>	<u>\$ (81,906,297)</u>	<u>\$(100,011,923)</u>	<u>\$ (61,085,509)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
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	283,570	635,621	329,311	228,309
<b>Total governmental activities</b>	<u>108,112,539</u>	<u>114,939,183</u>	<u>131,135,262</u>	<u>148,582,680</u>
<b>Total primary government</b>	<u>\$ 108,112,539</u>	<u>\$ 114,939,183</u>	<u>\$ 131,135,262</u>	<u>\$ 148,582,680</u>
<b>Change in Net Assets</b>				
Governmental Activities	\$ 28,623,551	\$ 33,032,886	\$ 31,123,339	\$ 87,497,171
<b>Total primary government</b>	<u>\$ 28,623,551</u>	<u>\$ 33,032,886</u>	<u>\$ 31,123,339</u>	<u>\$ 87,497,171</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				Six Months
2007	2008	2009	2010	Ended 3/31/2011
<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,185,595)</u>	<u>\$ (100,717,036)</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>\$ (100,717,036)</u></u>
\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 190,720,309
12,009,284	8,082,178	3,664,184	3,870,155	1,524,146
<u>875,137</u>	<u>3,486,452</u>	<u>3,901,588</u>	<u>4,237,069</u>	<u>2,888,666</u>
<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>195,133,121</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>\$ 195,133,121</u></u>
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,809,805</u>	<u>\$ 94,416,085</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>\$ 94,416,085</u></u>

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

	Fiscal Year			
	2003	2004	2005	2006
<b>General Fund</b>				
Reserved:				
Prepaid Items	\$	\$	\$ 248,968	\$ 97,835
Unreserved	38,190,054	29,594,905	29,138,820	36,741,861
<b>Total General Fund</b>	<u>\$ 38,190,054</u>	<u>\$29,594,905</u>	<u>\$ 29,387,788</u>	<u>\$36,839,696</u>
<b>All Other Governmental Funds</b>				
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
<b>Total All Other Governmental Funds</b>	<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				Six Months Ended 3/31/2011
2007	2008	2009	2010	
\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184	\$
35,375,155	38,547,536	34,463,474	43,269,189	117,472,670
<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 117,472,670</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 15,387,965
	7,879	11,224	4,305	
171,246,482	106,937,644	154,475,649	76,694,711	52,736,480
16,787,185	15,585,100	23,120,456	22,906,854	41,729,976
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>\$ 109,854,421</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
<b>Revenues</b>				
Taxes	\$ 99,578,488	\$ 105,288,111	\$ 112,345,331	\$ 124,128,673
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
<b>Total Revenues</b>	<u>129,275,385</u>	<u>142,207,967</u>	<u>155,744,828</u>	<u>171,401,925</u>
<b>Expenditures</b>				
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
<b>Capital Outlay</b>	7,989,999	16,415,905	24,378,682	13,793,033
<b>Debt Service:</b>				
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
<b>Total Expenditures</b>	<u>116,010,930</u>	<u>158,502,708</u>	<u>178,549,874</u>	<u>175,984,015</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	13,264,455	(16,294,741)	(22,805,046)	(4,582,090)
<b>Other Financing Sources (Uses)</b>				
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				
<b>Total Other Financing Sources (Uses)</b>	<u>250,000</u>	<u>(1,379,828)</u>	<u>(2,288,318)</u>	<u>(4,083,389)</u>
<b>Net Change in Fund Balances</b>	<u>\$ 13,514,455</u>	<u>\$ (17,674,569)</u>	<u>\$ (25,093,364)</u>	<u>\$ (8,665,479)</u>

Fiscal Year					Six Months
2006	2007	2008	2009	2010	Ended 3/31/2011
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 190,720,309
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	12,275,185
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	20,038,941
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	1,459,979
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	5,575,337
<u>187,522,932</u>	<u>216,346,901</u>	<u>243,359,126</u>	<u>272,965,912</u>	<u>273,936,675</u>	<u>230,069,751</u>
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	18,291,042
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	3,457,419
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	32,206,331
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	11,448,906
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	11,229,623
890,696	934,276	975,720	1,049,985	933,519	466,289
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	19,132,224
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	1,053,751
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	5,971,758
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	30,500,421
5,995,000	7,125,000	8,220,000	11,170,000	32,700,000	19,075,000
4,105,682	6,610,629	12,266,435	13,325,621	16,567,752	8,205,706
<u>195,662,197</u>	<u>219,544,669</u>	<u>304,984,604</u>	<u>352,975,928</u>	<u>367,279,386</u>	<u>161,038,470</u>
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	69,031,281
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,117,639
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,117,639)
30,245,000	157,552,984		127,734,150	22,950,147	9,675,000
					784,853
<u>30,245,000</u>	<u>157,552,984</u>		<u>127,734,150</u>	<u>22,950,147</u>	<u>10,459,853</u>
<u>\$ 22,105,735</u>	<u>\$ 154,355,216</u>	<u>\$ (61,625,478)</u>	<u>\$ 47,724,134</u>	<u>\$ (70,392,564)</u>	<u>\$ 79,491,134</u>