

MONTHLY FINANCIAL REPORT
For Seven Months Ended April 30, 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 29, 2011

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

Gentlemen:

The Monthly Unaudited Financial Report for the seven months ending April 30, 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***April 30, 2011*

	Primary Government	
	Governmental	Component
	Activities	Units
Assets		
Cash and cash equivalents	\$ 212,144,248	\$ 35,003,965
Receivables:		
Taxes, net	11,569,258	
Grants	4,295,033	
Fees and fines	4,319,143	
Other	1,294,629	
Deferred issuance costs	3,514,856	774,135
Due from component units	75,167	
Capital assets, not being depreciated	478,221,483	
Capital assets, net of accumulated depreciation	507,197,648	146,723,178
Total Assets	1,222,631,465	182,501,278
Liabilities		
Accounts payable and accrued expenses	13,698,891	
Accrued interest payable	1,288,432	562,786
Unearned revenues	3,477,715	
Due to primary government		75,167
Due to other governments	952,185	
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
Total Liabilities	434,756,053	139,672,967
Net Assets		
Invested in capital assets, net of related debt	697,730,760	7,688,163
Restricted for:		
Debt Service	15,560,181	
Unrestricted	74,584,471	35,140,148
Total Net Assets	\$ 787,875,412	\$ 42,828,311

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Seven Months Ended April 30, 2011

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 23,300,342	\$ 3,881,304	\$ 4,515,611	\$
Financial administration	4,320,424	1,158,637		
Administration of justice	40,089,677	4,081,684	7,575,011	78,998
Construction and maintenance	16,394,318	1,901,502	1,340,617	413,810
Health and welfare	13,845,899	3,219,073	6,131,592	
Cooperative services	577,121			
Public safety	26,684,783	3,236,394	4,304,948	
Park and recreation	1,529,629	97,112		
Libraries and education	7,762,843	134,715	138,108	
Capital outlay, interim financial activity	24,665,677			
Internal Service Fund, interim activity	865,299			
Interest on long-term debt	7,960,827			
Total Primary Government	\$ 167,996,839	\$ 17,710,421	\$ 24,005,887	\$ 492,808
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	11,498,593	8,607,751		
FB Housing Finance Corp.				
Total Component Units	\$ 11,498,593	\$ 8,607,751	\$	\$

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	
\$ (14,903,427)	\$
(3,161,787)	
(28,353,984)	
(12,738,389)	
(4,495,234)	
(577,121)	
(19,143,441)	
(1,432,517)	
(7,490,020)	
(24,665,677)	
(865,299)	
(7,960,827)	
<u>(125,787,723)</u>	
	(2,890,842)
	<u>(2,890,842)</u>
193,015,020	
1,826,184	194,339
2,986,245	49,879
<u>197,827,449</u>	<u>244,218</u>
72,039,726	(2,646,624)
715,835,686	45,474,935
<u>\$ 787,875,412</u>	<u>\$ 42,828,311</u>

FORT BEND COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
April 30, 2011

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bond Fund</u>
Assets				
Cash and cash equivalents	\$ 100,174,126	\$ 15,752,153	\$ 6,088,674	\$ 12,812,306
Taxes receivable, net	8,977,398	1,096,460		
Grants receivable	3,904,607			
Fines and fees receivable	4,319,143			
Other receivables	170,878			
Due from other funds	7,612,519			
Due from component units	75,167			
Total Assets	<u>\$ 125,233,838</u>	<u>\$ 16,848,613</u>	<u>\$ 6,088,674</u>	<u>\$ 12,812,306</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 2,504,210	\$	\$	\$
Accrued payroll	4,044,367			
Due to other funds			11,994	249
Due to other governments	951,185			
Deferred revenue	13,339,371	1,096,460		
Total Liabilities	<u>20,839,133</u>	<u>1,096,460</u>	<u>11,994</u>	<u>249</u>
Fund Balances:				
Reserved for:				
Debt service		15,752,153		
Capital projects			6,076,680	12,812,057
Unreserved, reported in:				
General Fund	104,394,705			
Special revenue funds				
Total Fund Balances	<u>104,394,705</u>	<u>15,752,153</u>	<u>6,076,680</u>	<u>12,812,057</u>
Total Liabilities and Fund Balances	<u>\$ 125,233,838</u>	<u>\$ 16,848,613</u>	<u>\$ 6,088,674</u>	<u>\$ 12,812,306</u>

Justice Center Project Fund	Other Governmental Funds	Total Governmental Funds
\$ 13,194,951	\$ 51,670,696	\$ 199,692,904
	1,495,399	11,569,257
	390,426	4,295,033
		4,319,143
	8,799	179,677
	1,012,711	8,625,230
		75,167
<u>\$ 13,194,951</u>	<u>\$ 54,578,031</u>	<u>\$ 228,756,413</u>

\$	\$	\$ 2,504,210
		4,044,367
380,871	677,593	1,070,707
	1,000	952,185
	1,495,399	15,931,230
<u>380,871</u>	<u>2,173,992</u>	<u>24,502,699</u>

		15,752,153
12,814,080	11,927,381	43,630,198
		104,394,705
	40,476,658	40,476,658
<u>12,814,080</u>	<u>52,404,039</u>	<u>204,253,714</u>

<u>\$ 13,194,951</u>	<u>\$ 54,578,031</u>	<u>\$ 228,756,413</u>
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FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Seven Months Ended April 30, 2011

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bond Fund</u>
Revenues				
Taxes	\$ 147,275,437	\$ 27,615,183	\$	\$
Fees and fines	10,607,746			
Intergovernmental	13,015,906		27,973	
Earnings on investments	877,434	83,138	143,071	115,381
Miscellaneous	4,531,291			
Total Revenues	<u>176,307,814</u>	<u>27,698,321</u>	<u>171,044</u>	<u>115,381</u>
Expenditures				
Current:				
General administration	22,195,276			
Financial administration	4,201,094			
Administration of justice	29,918,138			
Construction and maintenance	1,610,608			227,917
Health and welfare	11,587,299			
Cooperative services	543,878			
Public safety	22,617,090			
Parks and recreation	1,314,773			
Libraries and education	7,091,212			
Capital Outlay	10,586,387		14,482,099	4,362,598
Debt Service:				
Principal		19,075,000		
Interest and fiscal charges		7,931,466		
Debt issuance costs		249,266		
Total Expenditures	<u>111,665,755</u>	<u>27,255,732</u>	<u>14,482,099</u>	<u>4,590,515</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>64,642,059</u>	<u>442,589</u>	<u>(14,311,055)</u>	<u>(4,475,134)</u>
Other Financing Sources (Uses)				
Transfers in	5,253,912			
Transfers (out)	(8,881,639)			(5,253,912)
Bonds issued		9,675,000		
Premium on bonds issued		784,853		
Total Other Financing Sources (Uses)	<u>(3,627,727)</u>	<u>10,459,853</u>	<u></u>	<u>(5,253,912)</u>
Net change in fund balances	61,014,332	10,902,442	(14,311,055)	(9,729,046)
Fund Balances, Beginning	<u>43,380,373</u>	<u>4,849,711</u>	<u>20,387,735</u>	<u>22,541,103</u>
Fund Balances, Ending	<u>\$ 104,394,705</u>	<u>\$ 15,752,153</u>	<u>\$ 6,076,680</u>	<u>\$ 12,812,057</u>

Justice Center Project Fund	Other Governmental Funds	Total Governmental Funds
\$	\$ 18,124,400	\$ 193,015,020
	4,428,402	15,036,148
	11,364,658	24,408,537
171,101	357,387	1,747,512
	1,632,109	6,163,400
<u>171,101</u>	<u>35,906,956</u>	<u>240,370,617</u>
	486,358	22,681,634
	4,216	4,205,310
	9,533,192	39,451,330
	12,351,704	14,190,229
	1,950,849	13,538,148
		543,878
	690,984	23,308,074
		1,314,773
	23,609	7,114,821
7,808,728	3,568,971	40,808,783
		19,075,000
		7,931,466
		249,266
<u>7,808,728</u>	<u>28,609,883</u>	<u>194,412,712</u>
<u>(7,637,627)</u>	<u>7,297,073</u>	<u>45,957,905</u>
	8,913,649	14,167,561
	(32,010)	(14,167,561)
		9,675,000
		784,853
	<u>8,881,639</u>	<u>10,459,853</u>
(7,637,627)	16,178,712	56,417,758
20,451,707	36,225,327	147,835,956
<u>\$ 12,814,080</u>	<u>\$ 52,404,039</u>	<u>\$ 204,253,714</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
April 30, 2011

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 12,451,343
Total Current Assets	<u>12,451,343</u>
Total Assets	<u>12,451,343</u>
Liabilities	
Current Liabilities:	
Benefits payable	7,150,314
Due to other funds	<u>6,439,567</u>
Total Current Liabilities	<u>13,589,881</u>
Total Liabilities	<u>13,589,881</u>
Net Assets (Deficit)	
Unrestricted	<u>(1,138,538)</u>
Total Net Assets (Deficit)	<u>\$ (1,138,538)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Seven Months Ended April 30, 2011

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 17,928,980
Total Operating Revenues	<u>17,928,980</u>
Operating Expenses	
Current operations - general administration	224,283
Benefits provided	18,569,995
Total Operating Expenses	<u>18,794,278</u>
Operating Income (Loss)	(865,298)
Non-Operating Revenues	
Earnings on investments	78,674
Total Non-Operating Revenues	<u>78,674</u>
Change in Net Assets	(786,624)
Total Net Assets (Deficit), Beginning	<u>(351,914)</u>
Total Net Assets (Deficit), Ending	<u><u>\$ (1,138,538)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Seven Months Ended April 30, 2011

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 26,137,262
Payment of benefits	(18,569,995)
Payment of general administration expenses	(224,283)
Net Cash Provided by Operating Activities	<u>7,342,984</u>
Cash Flows from Investing Activities	
Interest earned on investments	78,673
Net Cash Provided by Investing Activities	<u>78,673</u>
Net Increase in Cash and Cash Equivalents	7,421,657
Cash and Cash Equivalents, Beginning	<u>5,029,686</u>
Cash and Cash Equivalents, End	<u><u>\$ 12,451,343</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (865,298)
Change in assets and liabilities:	
(Increase) Decrease in other receivables	525
(Increase) Decrease in due from other funds	8,207,757
Total adjustments	<u>8,208,282</u>
Net Cash Provided by Operating Activities	<u><u>\$ 7,342,984</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
April 30, 2011

	Agency Fund
Assets	
Cash and cash equivalents	\$ 15,564,486
Total Assets	<u>\$ 15,564,486</u>
Liabilities	
Due to other governments	\$ 14,449,534
Due to other funds	1,114,952
Total Liabilities	<u>\$ 15,564,486</u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

April 30, 2011

	FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Housing Finance Corporation**	Totals
Assets				
Cash and cash equivalents	\$ 7,582	\$ 34,996,383	\$	\$ 35,003,965
Deferred bond issuance costs		774,135		774,135
Capital assets, net		146,723,178		146,723,178
Total Assets	<u>7,582</u>	<u>182,493,696</u>		<u>182,501,278</u>
Liabilities and Net Assets				
Liabilities				
Accrued interest payable		562,786		562,786
Long-term liabilities				
Due in more than one year		139,035,014		139,035,014
Total Liabilities		<u>139,672,967</u>		<u>139,672,967</u>
Net Assets				
Invested in capital assets, net of related debt		7,688,164		7,688,164
Unrestricted	7,583	35,132,565		35,140,148
Total Net Assets	<u>\$ 7,583</u>	<u>\$ 42,820,729</u>	<u>\$</u>	<u>\$ 42,828,312</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Seven Months Ended April 30, 2011

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	6,721,877	8,607,751	
Interest on long-term debt	4,776,716		
Total Fort Bend Toll Road Authority	<u>11,498,593</u>	<u>8,607,751</u>	_____
Fort Bend Housing Finance Corporation			
General administration	_____	_____	_____
Total Fort Bend Housing Finance Corporation	_____	_____	_____
Total Component Units	<u>\$ 11,498,593</u>	<u>\$ 8,607,751</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

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Housing Finance Corporation**	Totals
\$	\$	\$	\$
	1,885,874		1,885,874
	(4,776,716)		(4,776,716)
	(2,890,842)		(2,890,842)
	(2,890,842)		(2,890,842)
44	194,295		194,339
	49,879		49,879
44	244,174		244,218
44	(2,646,668)		(2,646,624)
7,539	45,467,397		45,474,936
\$ 7,583	\$ 42,820,729	\$	\$ 42,828,312



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 Seven Months Ended April 30, 2011

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 150,306,924	\$ 150,306,924	\$ 147,237,217	\$ (3,069,707)	98.0%
Fees and fines	19,234,992	19,234,992	10,229,906	(9,005,086)	53.2%
Intergovernmental	1,350,000	1,350,000	982,771	(367,229)	72.8%
Earnings on investments	1,553,530	1,553,530	877,434	(676,096)	56.5%
Miscellaneous	1,877,500	1,887,501	1,738,313	(149,188)	92.1%
Total Revenues	174,322,946	174,332,947	161,065,641	(13,267,306)	92.4%
Expenditures					
Current:					
General administration	34,977,275	34,829,155	19,715,317	15,113,838	56.6%
Financial administration	7,289,339	7,263,455	4,201,094	3,062,361	57.8%
Administration of justice	51,088,429	51,607,031	29,270,681	22,336,351	56.7%
Construction and maintenance	3,091,238	3,011,124	1,580,416	1,430,708	52.5%
Health and welfare	19,946,345	19,451,391	8,603,560	10,847,831	44.2%
Cooperative services	1,067,328	1,043,253	540,680	502,573	51.8%
Public safety	34,307,219	34,537,483	18,531,724	16,005,759	53.7%
Parks and recreation	1,878,720	1,855,701	988,809	866,892	53.3%
Libraries and education	12,165,252	12,111,864	7,032,269	5,079,595	58.1%
Capital Outlay	4,542,869	2,354,437	611,699	1,742,738	26.0%
Total Expenditures	170,354,014	168,064,894	91,076,248	76,988,646	54.2%
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,968,932	6,268,053	69,989,393	63,721,340	
Other Financing Sources (Uses)					
Transfers out	(9,015,567)	(9,015,567)	(8,831,717)	(183,850)	
Total Other Financing Sources (Uses)	(9,015,567)	(9,015,567)	(8,831,717)	(183,850)	
Net change in fund balances- budgetary basis	(5,046,635)	(2,747,514)	61,157,676	63,537,490	
Net adjustment to reflect operations in accordance with GAAP (a)			(143,344)		
Fund Balances, Beginning	43,380,373	43,380,373	43,380,373		
Fund Balances, Ending	\$ 38,333,738	\$ 40,632,859	\$ 104,394,704	\$ 63,537,490	

(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
	<u> </u>	<u> </u>	<u> </u>
General Fund			
Revenues	\$ 161,065,641	\$ 15,274,614	\$ 176,340,255
Expenditures	<u>91,076,248</u>	<u>20,621,948</u>	<u>111,698,196</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	69,989,393	(5,347,334)	64,642,058
Transfers in		5,253,912	5,253,912
Transfers out	<u>(8,831,717)</u>	<u>(49,922.00)</u>	<u>(8,881,639)</u>
Total Other Financing Sources (Uses)	(8,831,717)	5,203,990	(3,627,727)
Net Changes in Fund Balances	61,157,676	(143,344)	61,014,331
Fund Balances, Beginning			<u>43,380,373</u>
Fund Balances, Ending			<u><u>\$ 104,394,704</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
April 30, 2011

Special Revenue Funds

	Juvenile Operations	Road and Bridge	Drainage District	Lateral Road
Assets				
Cash and cash equivalents	\$ 5,565,891	\$ 12,096,828	\$ 8,827,214	\$ 408,197
Taxes receivable, net		977,331	518,068	
Grants receivable	7,555	305,275	60,130	
Other receivables		8,799		
Due from other funds	252,019	655,646		
Total Assets	\$ 5,825,465	\$ 14,043,879	\$ 9,405,413	\$ 408,197
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$	102,394	\$
Due to other governments	1,000			
Deferred revenues		977,331	518,068	
Total Liabilities	1,000	977,331	620,462	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	5,824,465	13,066,548	8,784,952	408,197
Total Fund Balances	5,824,465	13,066,548	8,784,952	408,197
Total Liabilities and Fund Balances	\$ 5,825,465	\$ 14,043,879	\$ 9,405,413	\$ 408,197

Special Revenue Funds

County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations	Library Donations
\$ 4,195	\$ 41,436	\$ 889,153	\$ 739,962	\$ 8,717	\$ 150,222
		27,365			
<u>\$ 4,195</u>	<u>\$ 41,436</u>	<u>\$ 916,518</u>	<u>\$ 739,962</u>	<u>\$ 8,717</u>	<u>\$ 150,222</u>
\$	\$ 1,166	\$	\$ 2,976	\$	\$ 344
	<u>1,166</u>		<u>2,976</u>		<u>344</u>
<u>4,195</u>	<u>40,270</u>	<u>916,518</u>	<u>736,986</u>	<u>8,717</u>	<u>149,878</u>
<u>4,195</u>	<u>40,270</u>	<u>916,518</u>	<u>736,986</u>	<u>8,717</u>	<u>149,878</u>
<u>\$ 4,195</u>	<u>\$ 41,436</u>	<u>\$ 916,518</u>	<u>\$ 739,962</u>	<u>\$ 8,717</u>	<u>\$ 150,222</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
April 30, 2011

	Special Revenue Funds			
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee
Assets				
Cash and cash equivalents	\$ 61,058	\$ 38,768	\$ 61,969	\$ 116,849
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds	365			
Total Assets	<u>\$ 61,423</u>	<u>\$ 38,768</u>	<u>\$ 61,969</u>	<u>\$ 116,849</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$	\$ 5,234	1,079
Due to other governments				
Deferred revenues				
Total Liabilities			<u>5,234</u>	<u>1,079</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	<u>61,423</u>	<u>38,768</u>	<u>56,735</u>	<u>115,770</u>
Total Fund Balances	<u>61,423</u>	<u>38,768</u>	<u>56,735</u>	<u>115,770</u>
Total Liabilities and Fund Balances	<u>\$ 61,423</u>	<u>\$ 38,768</u>	<u>\$ 61,969</u>	<u>\$ 116,849</u>

Special Revenue Funds

Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest	Courthouse Security
\$ 3,579	\$ 16,735	\$ 127,295	\$ 1,708,516	\$ 2,987	\$ 210,999
			55,003		21,562
<u>\$ 3,580</u>	<u>\$ 16,735</u>	<u>\$ 127,295</u>	<u>\$ 1,763,519</u>	<u>\$ 2,987</u>	<u>\$ 232,561</u>
\$	\$	987	\$	\$	\$
		<u>987</u>			
<u>3,580</u>	<u>16,735</u>	<u>126,308</u>	<u>1,763,519</u>	<u>2,987</u>	<u>232,561</u>
<u>3,580</u>	<u>16,735</u>	<u>126,308</u>	<u>1,763,519</u>	<u>2,987</u>	<u>232,561</u>
<u>\$ 3,580</u>	<u>\$ 16,735</u>	<u>\$ 127,295</u>	<u>\$ 1,763,519</u>	<u>\$ 2,987</u>	<u>\$ 232,561</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
April 30, 2011

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 837,997	\$ 3,336,677	\$ 5,317	\$ 86,788
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds	311		440	
Total Assets	<u>\$ 838,307</u>	<u>\$ 3,336,677</u>	<u>\$ 5,757</u>	<u>\$ 86,788</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	8,150	\$	\$
Due to other governments				
Deferred revenues				
Total Liabilities		<u>8,150</u>		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	<u>838,307</u>	<u>3,328,527</u>	<u>5,757</u>	<u>86,788</u>
Total Fund Balances	<u>838,307</u>	<u>3,328,527</u>	<u>5,757</u>	<u>86,788</u>
Total Liabilities and Fund Balances	<u>\$ 838,307</u>	<u>\$ 3,336,677</u>	<u>\$ 5,757</u>	<u>\$ 86,788</u>

Special Revenue Funds

Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$ 804	\$ 1,110,650	\$ 77,833	\$ 10,663	\$ 781	\$ 178,602
		17,466			
<u>\$ 804</u>	<u>\$ 1,110,650</u>	<u>\$ 95,299</u>	<u>\$ 10,663</u>	<u>\$ 781</u>	<u>\$ 178,602</u>
\$	\$ 3,670	\$ 4,840	\$ 80,915	\$	\$
	<u>3,670</u>	<u>4,840</u>	<u>80,915</u>		
804	1,106,980	90,459	(70,252)	781	178,602
<u>804</u>	<u>1,106,980</u>	<u>90,459</u>	<u>(70,252)</u>	<u>781</u>	<u>178,602</u>
<u>\$ 804</u>	<u>\$ 1,110,650</u>	<u>\$ 95,299</u>	<u>\$ 10,663</u>	<u>\$ 781</u>	<u>\$ 178,602</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
April 30, 2011

Special Revenue Funds

	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation State Funds
Assets				
Cash and cash equivalents	\$ 215,403	\$ 689,114	\$ 515,011	\$ 1,588,050
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	\$ 215,403	\$ 689,114	\$ 515,011	\$ 1,588,050
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 3,326	\$ 12,830	\$ 229,183	\$ 211,446
Due to other governments				
Deferred revenues				
Total Liabilities	3,326	12,830	229,183	211,446
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	212,077	676,284	285,828	1,376,604
Total Fund Balances	212,077	676,284	285,828	1,376,604
Total Liabilities and Fund Balances	\$ 215,403	\$ 689,114	\$ 515,011	\$ 1,588,050

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	TOTALS
\$ 4,145,416	\$ 7,791,018	\$ 51,670,694 1,495,399 390,426 8,799 1,012,711
<u>\$ 4,145,416</u>	<u>\$ 7,791,018</u>	<u>\$ 54,578,030</u>
\$	\$ 9,053	\$ 677,593 1,000 1,495,399
	<u>9,053</u>	<u>2,173,992</u>
4,145,416	7,781,965	11,927,381
<u>4,145,416</u>	<u>7,781,965</u>	<u>40,476,658</u> <u>52,404,039</u>
<u>\$ 4,145,416</u>	<u>\$ 7,791,018</u>	<u>\$ 54,578,030</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Seven Months Ended April 30, 2011

Special Revenue Funds

	<u>Juvenile Operations</u>	<u>Road and Bridge</u>	<u>Drainage District</u>	<u>Lateral Road</u>
Revenues				
Taxes	\$	\$ 10,708,287	\$ 7,416,113	\$
Fees and fines		2,228,593		
Intergovernmental	186,056	1,311,031	385,837	
Earnings on investments	45,475	92,738	62,468	2,330
Miscellaneous	13,604	394,745	80,670	
Total Revenues	<u>245,135</u>	<u>14,735,394</u>	<u>7,945,088</u>	<u>2,330</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	5,081,503			
Construction and maintenance		8,880,350	3,471,354	
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay	<u>59,023</u>	<u>657,232</u>	<u>1,177,940</u>	
Total Expenditures	<u>5,140,526</u>	<u>9,537,582</u>	<u>4,649,294</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,895,391)	5,197,812	3,295,794	2,330
Other Financing Sources (Uses)				
Transfers in	8,831,717			
Transfers (out)				
Total Other Financing Sources (Uses)	<u>8,831,717</u>			
Net change in fund balances	3,936,326	5,197,812	3,295,794	2,330
Fund Balances, Beginning	<u>1,888,139</u>	<u>7,868,736</u>	<u>5,489,158</u>	<u>405,867</u>
Fund Balances, Ending	<u>\$ 5,824,465</u>	<u>\$ 13,066,548</u>	<u>\$ 8,784,952</u>	<u>\$ 408,197</u>

Special Revenue Funds

County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations	Library Donations
\$	\$	\$	\$	\$	\$
		168,322			
			68,367		
24	193	5,058	4,143		813
	21,650	235	59,485	100	40,652
<u>24</u>	<u>21,843</u>	<u>173,615</u>	<u>131,995</u>	<u>100</u>	<u>41,465</u>
		117,138			
	22,941				
			62,361		
					23,609
	<u>22,941</u>	<u>117,138</u>	<u>62,361</u>		<u>23,609</u>
24	(1,098)	56,477	69,634	100	17,856
24	(1,098)	56,477	69,634	100	17,856
4,171	41,368	860,041	667,352	8,617	132,022
<u>\$ 4,195</u>	<u>\$ 40,270</u>	<u>\$ 916,518</u>	<u>\$ 736,986</u>	<u>\$ 8,717</u>	<u>\$ 149,878</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Seven Months Ended April 30, 2011

	Special Revenue Funds			
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines	2,389			17,262
Intergovernmental				14,161
Earnings on investments	346	216		
Miscellaneous		2,530	22,554	
Total Revenues	<u>2,735</u>	<u>2,746</u>	<u>22,554</u>	<u>31,423</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			42,167	17,347
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures			<u>42,167</u>	<u>17,347</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	2,735	2,746	(19,613)	14,076
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	2,735	2,746	(19,613)	14,076
Fund Balances, Beginning	58,688	36,022	76,348	101,694
Fund Balances, Ending	<u>\$ 61,423</u>	<u>\$ 38,768</u>	<u>\$ 56,735</u>	<u>\$ 115,770</u>

Special Revenue Funds

Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest	Courthouse Security
\$	\$	\$	\$	\$	\$
			478,321		152,806
		62,500			
23	97	835	9,201	6,998	578
<u>23</u>	<u>97</u>	<u>63,335</u>	<u>487,522</u>	<u>6,998</u>	<u>153,384</u>
			471,825		
		34,061	(160,046)	4,216	
497					
<u>497</u>	<u>97</u>	<u>34,061</u>	<u>318,073</u>	<u>4,216</u>	<u>153,384</u>
(474)	97	29,274	169,449	2,782	153,384
<u>(474)</u>	<u>97</u>	<u>29,274</u>	<u>169,449</u>	<u>2,782</u>	<u>153,384</u>
4,054	16,638	97,034	1,594,070	205	79,177
<u>\$ 3,580</u>	<u>\$ 16,735</u>	<u>\$ 126,308</u>	<u>\$ 1,763,519</u>	<u>\$ 2,987</u>	<u>\$ 232,561</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Seven Months Ended April 30, 2011

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines			1,691	
Intergovernmental		591,157		49,426
Earnings on investments	4,206	14,830		360
Miscellaneous	100,797	877,021		
Total Revenues	105,003	1,483,008	1,691	49,786
Expenditures				
Current:				
General administration	14,533			
Financial administration				
Administration of justice		66,869		1,744
Construction and maintenance				
Health and welfare				
Public safety		475,494		28,818
Libraries and education				
Capital Outlay		151,226		
Total Expenditures	14,533	693,589		30,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	90,470	789,419	1,691	19,224
Other Financing Sources (Uses)				
Transfers in	49,922			
Transfers (out)				
Total Other Financing Sources (Uses)	49,922			
Net change in fund balances	140,392	789,419	1,691	19,224
Fund Balances, Beginning	697,915	2,539,108	4,066	67,564
Fund Balances, Ending	\$ 838,307	\$ 3,328,527	\$ 5,757	\$ 86,788

Special Revenue Funds

Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
\$	\$	\$	\$	\$	\$
136,047	1,125,564	10,819	1,618,210		184,496
156		659		5	1,035
		171	9,750	776	
<u>136,203</u>	<u>1,125,564</u>	<u>11,649</u>	<u>1,627,960</u>	<u>781</u>	<u>185,531</u>
	18,584				6,929
135,399		94,297	1,698,212		
<u>135,399</u>	<u>18,584</u>	<u>94,297</u>	<u>1,698,212</u>		<u>6,929</u>
804	1,106,980	(82,648)	(70,252)	781	178,602
804	1,106,980	(82,648)	(70,252)	781	178,602
		173,107			
<u>\$ 804</u>	<u>\$ 1,106,980</u>	<u>\$ 90,459</u>	<u>\$ (70,252)</u>	<u>\$ 781</u>	<u>\$ 178,602</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Seven Months Ended April 30, 2011

Special Revenue Funds

	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	Adult Probation - State Funds
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines				1,379,018
Intergovernmental	349,230	793,509	1,436,012	3,042,236
Earnings on investments	1,679			16,930
Miscellaneous		15		7,354
Total Revenues	350,909	793,524	1,436,012	4,445,538
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		92,794	1,150,184	3,063,918
Construction and maintenance				
Health and welfare				
Public safety	123,814			
Libraries and education				
Capital Outlay	15,018	24,446	1,150,184	5,016
Total Expenditures	138,832	117,240	1,150,184	3,068,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	212,077	676,284	285,828	1,376,604
Other Financing Sources (Uses)				
Transfers in				32,010
Transfers (out)				(32,010)
Total Other Financing Sources (Uses)				
Net change in fund balances	212,077	676,284	285,828	1,376,604
Fund Balances, Beginning				
Fund Balances, Ending	\$ 212,077	\$ 676,284	\$ 285,828	\$ 1,376,604

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	TOTALS
\$	\$	\$ 18,124,400
		4,428,402
		11,364,658
35,938	50,053	357,387
		1,632,109
<u>35,938</u>	<u>50,053</u>	<u>35,906,956</u>
		486,358
		4,216
		9,533,192
		12,351,704
		1,950,849
		690,984
		23,609
<u>88,324</u>	<u>1,384,452</u>	<u>3,568,971</u>
<u>88,324</u>	<u>1,384,452</u>	<u>28,609,883</u>
(52,386)	(1,334,399)	7,297,073
		8,913,649
		(32,010)
		<u>8,881,639</u>
(52,386)	(1,334,399)	16,178,712
<u>4,197,802</u>	<u>9,116,364</u>	<u>36,225,327</u>
<u>\$ 4,145,416</u>	<u>\$ 7,781,965</u>	<u>\$ 52,404,039</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Seven Months Ended April 30, 2011

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 10,987,498	\$ 10,987,498	\$ 10,708,287	\$ (279,211)	97.5%
Fees and fines	6,140,000	6,140,000	3,485,737	(2,654,263)	56.8%
Intergovernmental	75,000	75,000	53,887	(21,113)	71.8%
Earnings on investments	175,000	175,000	92,738	(82,262)	53.0%
Miscellaneous	278,500	613,624	394,745	(218,879)	64.3%
Total Revenues	17,655,998	17,991,122	14,735,394	(3,255,728)	81.9%
Expenditures					
Current:					
Construction and maintenance	18,763,549	18,863,549	8,833,060	10,030,488	46.8%
Capital Outlay	1,751,250	1,986,374	87,368	1,899,006	4.4%
Total Expenditures	20,514,799	20,849,923	8,920,428	11,929,495	42.8%
Net change in fund balances- budgetary basis	(2,858,801)	(2,858,801)	5,814,966	8,673,767	
Net adjustment to reflect operations in accordance with GAAP (a)			(617,154)		
Fund balances, Beginning	7,868,736	7,868,736	7,868,736		
Fund balances, Ending	\$ 5,009,935	\$ 5,009,935	\$ 13,066,548	\$ 8,673,767	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 14,735,394	\$	\$ 14,735,394
Expenditures	8,920,428	617,154	9,537,582
Net Changes in Fund Balances	5,814,966	(617,154)	5,197,812
Fund balances, Beginning			7,868,736
Fund balances, Ending			\$ 13,066,548

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Seven Months Ended April 30, 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>
Revenues					
Taxes	\$ 7,607,584	\$ 7,607,584	\$ 7,416,113	\$ (191,471)	97.5%
Fees and fines	150,000	150,000		(150,000)	0.0%
Earnings on investments	100,000	100,000	62,468	(37,532)	62.5%
Miscellaneous	95,000	95,000	80,670	(14,330)	84.9%
Total Revenues	<u>7,952,584</u>	<u>7,952,584</u>	<u>7,559,251</u>	<u>(393,333)</u>	<u>95.1%</u>
Expenditures					
Current:					
Construction and maintenance	7,021,741	7,021,741	3,471,354	3,550,388	49.4%
Capital Outlay	<u>798,000</u>	<u>798,000</u>		<u>798,000</u>	<u>0.0%</u>
Total Expenditures	<u>7,819,741</u>	<u>7,819,741</u>	<u>3,471,354</u>	<u>4,348,388</u>	<u>44.4%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>132,843</u>	<u>132,843</u>	<u>4,087,897</u>	<u>3,955,054</u>	
Other Financing Sources (Uses)					
Transfers out	(320,720)	(320,720)		(320,720)	
Total Other Financing Sources (Uses)	<u>(320,720)</u>	<u>(320,720)</u>		<u>(320,720)</u>	
Net change in fund balances- budgetary basis	<u>(187,877)</u>	<u>(187,877)</u>	<u>4,087,897</u>	<u>3,634,334</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			(792,103)		
Fund balances, Beginning	<u>5,489,157</u>	<u>5,489,157</u>	<u>5,489,157</u>		
Fund balances, Ending	<u>\$ 5,301,280</u>	<u>\$ 5,301,280</u>	<u>\$ 8,784,951</u>	<u>\$ 3,634,334</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>
General Fund			
Revenues	\$ 7,559,251	\$ 385,837	\$ 7,945,087
Expenditures	<u>3,471,354</u>	<u>1,177,940</u>	<u>4,649,294</u>
Net Changes in Fund Balances	4,087,897	(792,103)	3,295,794
Fund balances, Beginning			<u>5,489,157</u>
Fund balances, Ending			<u>\$ 8,784,951</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Seven Months Ended April 30, 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>
Revenues					
Taxes	\$ 28,062,554	\$ 28,062,554	\$ 27,615,183	\$ (447,371)	98.4%
Fees and fines			29,361	29,361	
Earnings on investments	150,000	150,000	83,138	(66,862)	55.4%
Total Revenues	<u>28,212,554</u>	<u>28,212,554</u>	<u>27,727,682</u>	<u>(484,872)</u>	<u>98.3%</u>
Expenditures					
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	7,960,827	7,516,354	51.4%
Debt issuance costs	-	-	249,266	(249,266)	
Total Expenditures	<u>28,157,181</u>	<u>28,157,181</u>	<u>27,285,093</u>	<u>872,088</u>	<u>96.9%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>55,373</u>	<u>55,373</u>	<u>442,589</u>	<u>387,216</u>	
Other Financing Sources (Uses)					
Transfers in					
Transfers out					
Issuance of Bonds			10,459,853	10,459,853	
Total Other Financing Sources (Uses)			<u>10,459,853</u>	<u>10,459,853</u>	
Net change in fund balances- budgetary basis	55,373	55,373	10,902,442	10,847,069	
Fund balances, Beginning	4,849,712	4,849,712	4,849,712		
Fund balances, Ending	<u>\$ 4,905,085</u>	<u>\$ 4,905,085</u>	<u>\$ 15,752,154</u>	<u>\$ 10,847,069</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
April 30, 2011

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 11,372,527	\$ 1,078,816	\$ 12,451,343
Total Assets	<u>11,372,527</u>	<u>1,078,816</u>	<u>12,451,343</u>
Liabilities			
Benefits payable	3,921,675	3,228,639	7,150,314
Due to other funds	6,006,098	433,469	6,439,567
Total Liabilities	<u>9,927,773</u>	<u>3,662,108</u>	<u>13,589,881</u>
Net Assets (Deficit)			
Unrestricted	<u>1,444,754</u>	<u>(2,583,292)</u>	<u>(1,138,538)</u>
Total Net Assets (Deficit)	<u><u>\$ 1,444,754</u></u>	<u><u>\$ (2,583,292)</u></u>	<u><u>\$ (1,138,538)</u></u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2011

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 17,166,579	\$ 762,401	\$ 17,928,980
Total Operating Revenues	<u>17,166,579</u>	<u>762,401</u>	<u>17,928,980</u>
Operating Expenses			
Current operations - general administration	215,731	8,552	224,283
Benefits provided	<u>17,734,310</u>	<u>835,685</u>	<u>18,569,995</u>
Total Operating Expenses	<u>17,950,041</u>	<u>844,237</u>	<u>18,794,278</u>
Operating Income (Loss)	(783,462)	(81,836)	(865,298)
Non-Operating Revenues			
Earnings on investments	<u>78,674</u>	<u> </u>	<u>78,674</u>
Total Non-Operating Revenues	<u>78,674</u>	<u> </u>	<u>78,674</u>
Change in Net Assets	(704,788)	(81,836)	(786,624)
Total Net Assets (Deficit), Beginning	<u>2,149,542</u>	<u>(2,501,456)</u>	<u>(351,914)</u>
Total Net Assets (Deficit), Ending	<u>\$ 1,444,754</u>	<u>\$ (2,583,292)</u>	<u>\$ (1,138,538)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2011

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 25,049,622	\$ 1,087,640	\$ 26,137,262
Payment of benefits	(17,734,310)	(835,685)	(18,569,995)
Payment of general administration expenses	(215,731)	(8,552)	(224,283)
Net Cash Provided (Used) by Operating Activities	<u>7,099,581</u>	<u>243,403</u>	<u>7,342,984</u>
Cash Flows from Investing Activities:			
Interest earned on investments	78,673		78,673
Net Cash Flows Provided by Investing Activities	<u>78,673</u>		<u>78,673</u>
Net Increase (Decrease) in Cash and Cash Equivalents	7,178,254	243,403	7,421,657
Cash and Cash Equivalents, Beginning	<u>4,194,273</u>	<u>835,413</u>	<u>5,029,686</u>
Cash and Cash Equivalents, Ending	<u><u>11,372,527</u></u>	<u><u>1,078,816</u></u>	<u><u>\$ 12,451,343</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (783,462)	\$ (81,836)	\$ (865,298)
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	525		525
(Increase) Decrease in due from other funds	7,882,518	325,239	8,207,757
Total adjustments	<u>7,883,043</u>	<u>325,239</u>	<u>8,208,282</u>
Net Cash Provided by Operating Activities	<u><u>\$ 7,099,581</u></u>	<u><u>\$ 243,403</u></u>	<u><u>\$ 7,342,984</u></u>



STATISTICAL SECTION

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

Contents	Pages
Financial Trends	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
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>\$ 350,009,642</u>	<u>\$ 383,042,528</u>	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>
Primary Government: Total primary government net assets	<u>\$ 350,009,642</u>	<u>\$ 383,042,528</u>	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</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				Seven Months Ended
2007	2008	2009	2010	4/30/2011
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 697,730,760
2,712,985	4,034,606	5,363,740	4,168,945	15,560,181
67,881,987	42,289,889	23,075,239	(2,719,935)	74,584,471
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 787,875,412</u>
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 787,875,412</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET ASSETS - ACCRUAL
BASIS OF ACCOUNTING
LAST EIGHT 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
Total governmental activities expenses	<u>\$ 151,870,170</u>	<u>\$ 164,831,181</u>	<u>\$ 172,262,690</u>	<u>\$ 170,174,939</u>
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	<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				Seven Months
2007	2008	2009	2010	Ended 4/30/2011
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 23,300,342
5,655,962	7,581,878	8,841,189	8,059,389	4,320,424
33,416,844	65,681,467	75,836,037	78,194,354	40,089,677
25,197,262	47,535,293	47,188,776	45,850,196	16,394,318
19,465,407	21,592,759	25,623,533	23,789,044	13,845,899
826,741	1,143,390	1,188,580	1,131,763	577,121
49,422,796	50,016,288	61,126,911	55,214,005	26,684,783
1,699,999	2,128,502	1,879,525	2,576,095	1,529,629
10,474,327	12,325,097	12,956,363	13,468,700	7,762,843
9,190,051	10,621,067	12,338,352	15,494,994	24,665,677
<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,013,882</u>	<u>\$ 159,170,713</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 3,881,304
1,760,789	1,976,033	2,451,191		1,158,637
11,948,143	6,692,111	6,828,228	7,032,374	4,081,684
7,690,682	8,305,998	8,442,746	6,737,542	1,901,502
5,240,602	4,036,821	5,057,246	5,361,106	3,219,073
3,493,999	3,946,125	4,887,245	5,060,714	3,236,394
86,733	189,273	187,724	136,864	97,112
240,363	262,957	256,730	240,719	134,715
1,633,383	6,386,016	6,257,935	5,292,339	4,515,611
4,944,665	5,995,866	7,242,476	6,805,719	7,575,011
368,058	1,137,555	1,509,761	356,447	1,340,617
5,042,570	4,663,836	4,982,855	4,931,149	6,131,592
10,648	1,936		13,136	
4,895,654	5,754,025	13,784,334	4,464,349	4,304,948
112,464	102,738	61,023	1,255,743	
88,948	141,938	97,403	194,400	138,108
			2,934	78,998
101,241,210	33,540,586	62,012,765	30,355,407	413,810
		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>\$ 42,209,116</u>

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

	Fiscal Year			
	2003	2004	2005	2006
Net (Expense)/Revenue				
Governmental Activities	\$ (79,488,988)	\$ (81,906,297)	\$(100,011,923)	\$ (61,085,509)
Total primary government net (expense)/revenue	<u>\$ (79,488,988)</u>	<u>\$ (81,906,297)</u>	<u>\$(100,011,923)</u>	<u>\$ (61,085,509)</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	283,570	635,621	329,311	228,309
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>\$ 108,112,539</u>	<u>\$ 114,939,183</u>	<u>\$ 131,135,262</u>	<u>\$ 148,582,680</u>
Change in Net Assets				
Governmental Activities	\$ 28,623,551	\$ 33,032,886	\$ 31,123,339	\$ 87,497,171
Total primary government	<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				Seven Months
2007	2008	2009	2010	Ended 4/30/2011
<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,185,595)</u>	<u>\$ (125,787,723)</u>
<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,185,595)</u>	<u>\$ (125,787,723)</u>
\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 193,015,020
12,009,284	8,082,178	3,664,184	3,870,155	1,826,184
<u>875,137</u>	<u>3,486,452</u>	<u>3,901,588</u>	<u>4,237,069</u>	<u>2,986,245</u>
<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>197,827,449</u>
<u>\$ 164,288,923</u>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>	<u>\$ 197,827,449</u>
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,809,805</u>	<u>\$ 72,039,726</u>
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,809,805</u>	<u>\$ 72,039,726</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
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				Seven Months Ended 4/30/2011
2007	2008	2009	2010	
\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184	\$
35,375,155	38,547,536	34,463,474	43,269,189	104,394,705
<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 104,394,705</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 15,752,153
	7,879	11,224	4,305	
171,246,482	106,937,644	154,475,649	76,694,711	43,630,198
16,787,185	15,585,100	23,120,456	22,906,854	40,476,658
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>\$ 99,859,009</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	\$ 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
Total Revenues	<u>129,275,385</u>	<u>142,207,967</u>	<u>155,744,828</u>	<u>171,401,925</u>
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
Total Expenditures	<u>116,010,930</u>	<u>158,502,708</u>	<u>178,549,874</u>	<u>175,984,015</u>
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)	<u>250,000</u>	<u>(1,379,828)</u>	<u>(2,288,318)</u>	<u>(4,083,389)</u>
Net Change in Fund Balances	<u>\$ 13,514,455</u>	<u>\$ (17,674,569)</u>	<u>\$ (25,093,364)</u>	<u>\$ (8,665,479)</u>

Fiscal Year					Seven Months
2006	2007	2008	2009	2010	Ended 4/30/2011
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 193,015,020
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	15,036,148
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	24,408,537
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	1,747,512
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	6,163,400
<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>240,370,617</u>
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	22,681,634
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	4,205,310
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	39,451,330
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	14,190,229
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	13,538,148
890,696	934,276	975,720	1,049,985	933,519	543,878
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	23,308,074
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	1,314,773
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	7,114,821
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	40,808,783
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	8,180,732
<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>194,412,712</u>
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	45,957,905
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,167,561
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,167,561)
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>\$ 56,417,758</u>