

**MONTHLY FINANCIAL REPORT
For Year Ended September 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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December 22, 2011

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

Gentlemen:

The Monthly Unaudited Financial Report for the year ending September 30, 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**

September 30, 2011

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 103,619,332	\$ 31,742,237
Receivables:		
Taxes, net	7,547,814	
Grants	7,161,877	
Fees and fines	4,319,143	
Other	721,116	2,847,331
Prepaid items	146,250	
Deferred issuance costs	3,311,494	738,947
Due from component units	9,007,365	
Capital assets, not being depreciated	493,906,107	
Capital assets, net of accumulated depreciation	511,418,893	155,073,617
Total Assets	1,141,159,391	190,402,132
Liabilities		
Accounts payable and accrued expenses	37,727,481	
Retainage payable	4,076,700	204,202
Accrued interest payable	1,224,897	558,119
Premium on bonds		
Unearned revenues		
Due to primary government		9,007,364
Due to other governments	901,221	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	422,322,800	137,492,059
Total Liabilities	481,559,026	147,261,744
Net Assets		
Invested in capital assets, net of related debt	687,154,064	17,581,558
Restricted for:		
Debt Service	4,477,906	
Unrestricted	(32,031,605)	25,558,830
Total Net Assets	\$ 659,600,365	\$ 43,140,388

FORT BEND COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2011

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 41,227,903	\$ 7,489,425	\$ 6,624,625	\$
Financial administration	8,557,407	4,242,833		
Administration of justice	84,012,450	7,180,043	7,587,825	131,421
Construction and maintenance	34,990,551	4,949,540	1,520,282	1,187,310
Health and welfare	30,241,966	5,930,364	12,498,979	
Cooperative services	1,156,775			
Public safety	54,093,487	5,511,123	8,233,104	
Park and recreation	2,501,434	141,893	95,716	
Libraries and education	14,588,499	246,699	242,571	
Capital outlay, interim financial activity	48,072,012			
Internal Service Fund, interim activity	1,889,899			
Interest on long-term debt	14,887,908			
Total Primary Government	\$ 336,220,291	\$ 35,691,920	\$ 36,803,102	\$ 1,318,731
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	16,692,964	17,694,231		
Grand Parkway Toll Road Operations	3,745,092			
FB Housing Finance Corp.				
Total Component Units	\$ 20,438,056	\$ 17,694,231	\$	\$

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	
\$ (27,113,853)	\$
(4,314,574)	
(69,113,161)	
(27,333,419)	
(11,812,623)	
(1,156,775)	
(40,349,260)	
(2,263,825)	
(14,099,229)	
(48,072,012)	
(1,889,899)	
(14,887,908)	
<u>(262,406,538)</u>	
	1,001,267
	(3,745,092)
	<u>(2,743,825)</u>
197,515,958	
2,925,210	354,705
5,730,049	54,573
<u>206,171,217</u>	<u>409,278</u>
(56,235,321)	(2,334,547)
715,835,686	45,474,935
<u>\$ 659,600,365</u>	<u>\$ 43,140,388</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 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	\$ 44,742,152	\$ 5,165,917	\$ 417,386	\$ 8,805,476
Taxes receivable, net	5,918,057	521,045		
Grants receivable	6,243,407			
Fines and fees receivable	4,319,143			
Other receivables	1,172,764	15,841		
Due from other funds	24,441,470			
Prepaid items	136,007			
Total Assets	<u>\$ 86,973,000</u>	<u>\$ 5,702,803</u>	<u>\$ 417,386</u>	<u>\$ 8,805,476</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 26,021,577	\$	\$	\$
Accrued payroll	3,965,469			
Retainage payable	61,506		316,972	306,846
Due to other funds			9,801,373	724,706
Due to component units	1,286,978			
Due to other governments	878,857			
Deferred revenue	10,592,270	521,045		
Total Liabilities	<u>42,806,657</u>	<u>521,045</u>	<u>10,118,345</u>	<u>1,031,552</u>
Fund Balances:				
Reserved for:				
Debt service		5,181,758		
Prepaid Items	136,007			
Capital projects			(9,700,959)	7,773,924
Unreserved, reported in:				
General Fund	44,030,336			
Special revenue funds				
Total Fund Balances	<u>44,166,343</u>	<u>5,181,758</u>	<u>(9,700,959)</u>	<u>7,773,924</u>
Total Liabilities and Fund Balances	<u>\$ 86,973,000</u>	<u>\$ 5,702,803</u>	<u>\$ 417,386</u>	<u>\$ 8,805,476</u>

Justice Center Project Fund	Other Governmental Funds	Total Governmental Funds
\$ 5,256,402	\$ 33,815,271	\$ 98,202,604
	1,108,712	7,547,814
	945,552	7,188,959
		4,319,143
	1,208,653	2,397,258
	24,091	24,465,561
	4,938	140,945
<u>\$ 5,256,402</u>	<u>\$ 37,107,217</u>	<u>\$ 144,262,284</u>
\$	\$	\$ 26,021,577
		3,965,469
3,378,679	3,817	4,067,820
382,847	2,271,860	13,180,786
		1,286,978
	49,446	928,303
	4,310,288	15,423,603
<u>3,761,526</u>	<u>6,635,411</u>	<u>64,874,536</u>
		5,181,758
	3,780	139,787
1,494,876	9,257,980	8,825,821
		44,030,336
	21,210,046	21,210,046
<u>1,494,876</u>	<u>30,471,806</u>	<u>79,387,748</u>
<u>\$ 5,256,402</u>	<u>\$ 37,107,217</u>	<u>\$ 144,262,284</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 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	\$ 150,720,189	\$ 28,251,456	\$	\$
Fees and fines	21,810,130			
Intergovernmental	23,636,524		27,973	
Earnings on investments	1,457,486	141,647	157,182	158,815
Miscellaneous	7,557,870		67,077	
Total Revenues	<u>205,182,199</u>	<u>28,393,103</u>	<u>252,232</u>	<u>158,815</u>
Expenditures				
Current:				
General administration	35,720,466			
Financial administration	7,158,931			
Administration of justice	54,229,063			
Construction and maintenance	2,843,242			854,227
Health and welfare	23,018,548			
Cooperative services	986,392			
Public safety	42,383,308			
Parks and recreation	2,263,590			
Libraries and education	12,113,853			
Capital Outlay	19,974,248		30,340,926	8,817,855
Debt Service:				
Principal		22,820,000		
Interest and fiscal charges		15,451,644		
Debt issuance costs		249,266		
Total Expenditures	<u>200,691,641</u>	<u>38,520,910</u>	<u>30,340,926</u>	<u>9,672,082</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>4,490,558</u>	<u>(10,127,807)</u>	<u>(30,088,694)</u>	<u>(9,513,267)</u>
Other Financing Sources (Uses)				
Transfers in	5,260,901			
Transfers (out)	(8,965,489)			(5,253,912)
Bonds issued		9,675,000		
Premium on bonds issued		784,853		
Total Other Financing Sources (Uses)	<u>(3,704,588)</u>	<u>10,459,853</u>	<u></u>	<u>(5,253,912)</u>
Net change in fund balances	785,970	332,046	(30,088,694)	(14,767,179)
Fund Balances, Beginning	<u>43,380,373</u>	<u>4,849,712</u>	<u>20,387,735</u>	<u>22,541,103</u>
Fund Balances, Ending	<u>\$ 44,166,343</u>	<u>\$ 5,181,758</u>	<u>\$ (9,700,959)</u>	<u>\$ 7,773,924</u>

Justice Center Project Fund	Other Governmental Funds	Total Governmental Funds
\$	\$ 18,544,314	\$ 197,515,959
	9,410,470	31,220,600
	14,302,181	37,966,678
228,358	654,558	2,798,046
	3,195,012	10,819,959
<u>228,358</u>	<u>46,106,535</u>	<u>280,321,242</u>
1,141,745	915,667	37,777,878
	17,255	7,176,186
	17,490,651	71,719,714
	24,774,520	28,471,989
	4,715,869	27,734,417
		986,392
	1,349,226	43,732,534
		2,263,590
	62,785	12,176,638
18,043,444	11,492,581	88,669,054
		22,820,000
		15,451,644
		249,266
<u>19,185,189</u>	<u>60,818,554</u>	<u>359,229,302</u>
<u>(18,956,831)</u>	<u>(14,712,019)</u>	<u>(78,908,060)</u>
	9,141,885	14,402,786
	(183,385)	(14,402,786)
		9,675,000
		784,853
	<u>8,958,500</u>	<u>10,459,853</u>
(18,956,831)	(5,753,519)	(68,448,207)
20,451,707	36,225,325	147,835,955
<u>\$ 1,494,876</u>	<u>\$ 30,471,806</u>	<u>\$ 79,387,748</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 5,416,728
Due from other funds	303,625
Total Current Assets	<u>5,720,353</u>
Total Assets	<u>5,720,353</u>
Liabilities	
Current Liabilities:	
Benefits payable	7,740,434
Retainage payable	8,881
Due to other funds	
Total Current Liabilities	<u>7,749,315</u>
Total Liabilities	<u>7,749,315</u>
Net Assets (Deficit)	
Unrestricted	<u>(2,028,962)</u>
Total Net Assets (Deficit)	<u>\$ (2,028,962)</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 30,614,912
Total Operating Revenues	<u>30,614,912</u>
Operating Expenses	
Current operations - general administration	339,814
Capital outlay	88,810
Benefits provided	31,990,499
Total Operating Expenses	<u>32,419,123</u>
Operating Income (Loss)	(1,804,211)
Non-Operating Revenues	
Earnings on investments	127,163
Total Non-Operating Revenues	<u>127,163</u>
Change in Net Assets	(1,677,048)
Total Net Assets (Deficit), Beginning	<u>(351,914)</u>
Total Net Assets (Deficit), Ending	<u><u>\$ (2,028,962)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2011

	<u>Governmental Activities Internal Service Funds</u>
Cash Flows from Operating Activities	
Charges for services	\$ 32,080,002
Payment of benefits	(31,400,379)
Capital outlay	(88,810)
Payment of general administration expenses	<u>(339,814)</u>
Net Cash Provided by Operating Activities	<u>250,999</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>127,162</u>
Net Cash Provided by Investing Activities	<u>127,162</u>
Net Increase in Cash and Cash Equivalents	378,161
Cash and Cash Equivalents, Beginning	<u>5,029,686</u>
Cash and Cash Equivalents, End	<u><u>\$ 5,407,847</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ (1,804,211)
Change in assets and liabilities:	
(Increase) Decrease in other receivables	525
(Increase) Decrease in due from other funds	1,464,565
Increase (Decrease) in benefits payable	<u>590,120</u>
Total adjustments	<u>2,055,210</u>
Net Cash Provided by Operating Activities	<u><u>\$ 250,999</u></u>

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

	Agency Fund
Assets	
Cash and cash equivalents	\$ 19,870,646
Miscellaneous receivables	<u>176,673</u>
Total Assets	<u><u>\$ 20,047,319</u></u>
Liabilities	
Due to other governments	\$ 18,753,373
Due to other funds	<u>1,293,946</u>
Total Liabilities	<u><u>\$ 20,047,319</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

September 30, 2011

	FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Totals
Assets					
Cash and cash equivalents	\$ 7,614	\$ 31,734,551	\$ 72	\$	\$ 31,742,237
Miscellaneous receivables		2,847,331			\$ 2,847,331
Deferred bond issuance costs		738,947			\$ 738,947
Capital assets, net		146,295,040	8,778,577		\$ 155,073,617
Total Assets	<u>7,614</u>	<u>181,615,869</u>	<u>8,778,649</u>		<u>190,402,132</u>
Liabilities and Net Assets					
Liabilities					
Accounts payable					
Retainage payable			204,202		\$ 204,202
Due to primary government		(3,312,103)	12,319,467		\$ 9,007,364
Accrued interest payable		558,119			\$ 558,119
Long-term liabilities					
Due in more than one year		137,492,059			\$ 137,492,059
Total Liabilities		<u>134,738,075</u>	<u>12,523,669</u>		<u>147,261,744</u>
Net Assets					
Invested in capital assets, net of related debt		8,802,981	8,778,577		\$ 17,581,558
Unrestricted	7,614	38,074,813	(12,523,597)		\$ 25,558,830
Total Net Assets	<u>\$ 7,614</u>	<u>\$ 46,877,794</u>	<u>\$ (3,745,020)</u>	<u>\$</u>	<u>\$ 43,140,388</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Year Ended September 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	10,073,967	17,694,231	
Interest on long-term debt	6,618,997		
Total Fort Bend Toll Road Authority	<u>16,692,964</u>	<u>17,694,231</u>	_____
Grand Parkway Toll Road Operations			
Toll road operations	3,745,092		
Total Grand Parkway Toll Road Operations	<u>3,745,092</u>	_____	_____
Fort Bend Housing Finance Corporation			
General administration	_____	_____	_____
Total Fort Bend Housing Finance Corporation	_____	_____	_____
Total Component Units	<u>\$ 16,692,964</u>	<u>\$ 17,694,231</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	Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Totals
\$	\$		\$	\$
	7,620,264			7,620,264
	(6,618,997)			(6,618,997)
	1,001,267			1,001,267
		(3,745,092)		(3,745,092)
		(3,745,092)		(3,745,092)
	1,001,267	(3,745,092)		(2,743,825)
76	354,629			354,705
	54,501	72		54,573
76	409,130	72		409,278
76	1,410,397	(3,745,020)		(2,334,547)
7,538	45,467,397			45,474,935
\$ 7,614	\$ 46,877,794	\$ (3,745,020)	\$	\$ 43,140,388



Required Supplementary Information

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 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	\$ 150,611,129	\$ 304,205	100.2%
Fees and fines	19,234,992	19,241,262	20,915,642	1,674,380	108.7%
Intergovernmental	1,350,000	1,350,000	1,802,952	452,952	133.6%
Earnings on investments	1,553,530	1,553,530	1,457,486	(96,044)	93.8%
Miscellaneous	1,877,500	1,916,585	2,805,775	889,190	146.4%
Total Revenues	174,322,946	174,368,301	177,592,984	3,224,683	101.8%
Expenditures					
Current:					
General administration	34,977,275	34,448,743	31,025,837	3,422,906	90.1%
Financial administration	7,289,339	7,264,509	7,158,931	105,578	98.5%
Administration of justice	51,088,429	51,750,186	53,041,850	(1,291,664)	102.5%
Construction and maintenance	3,091,238	3,005,040	2,793,271	211,769	93.0%
Health and welfare	19,946,345	17,693,954	16,101,135	1,592,819	91.0%
Cooperative services	1,067,328	1,044,653	979,430	65,223	93.8%
Public safety	34,307,219	34,510,356	34,573,894	(63,538)	100.2%
Parks and recreation	1,878,720	1,835,896	1,762,541	73,355	96.0%
Libraries and education	12,165,252	12,104,550	12,021,456	83,095	99.3%
Capital Outlay	4,542,869	2,398,742	2,078,972	319,770	86.7%
Total Expenditures	170,354,014	166,056,629	161,537,316	4,519,312	97.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,968,932	8,311,672	16,055,668	7,743,996	
Other Financing Sources (Uses)					
Transfers out	(9,015,567)	9,015,567	(8,915,567)	17,931,134	
Total Other Financing Sources (Uses)	(9,015,567)	9,015,567	(8,915,567)	17,931,134	
Net change in fund balances- budgetary basis	(5,046,635)	17,327,239	7,140,101	25,675,130	
Net adjustment to reflect operations in accordance with GAAP (a)			(6,354,132)		
Fund Balances, Beginning	43,380,373	43,380,373	43,380,373		
Fund Balances, Ending	\$ 38,333,738	\$ 60,707,612	\$ 44,166,342	\$ 25,675,130	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 177,592,984	\$ 27,633,298	\$ 205,226,283
Expenditures	161,537,316	39,198,409	200,735,726
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,055,668	(11,565,111)	4,490,557
Transfers in		5,260,901	5,260,901
Transfers out	(8,915,567)	(49,922.00)	(8,965,489)
Total Other Financing Sources (Uses)	(8,915,567)	5,210,979	(3,704,588)
Net Changes in Fund Balances	7,140,101	(6,354,132)	785,969
Fund Balances, Beginning			43,380,373
Fund Balances, Ending			<u>\$ 44,166,342</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
September 30, 2011

Special Revenue Funds

	Juvenile Operations	Road and Bridge	Drainage District	Lateral Road
Assets				
Cash and cash equivalents	\$ 2,346,875	\$ 6,834,897	\$ 5,653,575	\$ 409,911
Taxes receivable, net		753,585	355,127	
Grants receivable		197,400	6,013	
Other receivables	28,776	809,809	9,546	
Due from other funds				
Prepaid items	400		200	
Total Assets	\$ 2,376,051	\$ 8,595,691	\$ 6,024,461	\$ 409,911
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$ 3,817	\$	\$
Due to other funds	452,898	2,258,574	864,334	
Due to other governments	27,082			
Deferred revenues		753,585	355,127	
Total Liabilities	479,980	3,015,976	1,219,461	
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	1,896,071	5,579,715	4,805,001	409,911
Total Fund Balances	1,896,071	5,579,715	4,805,001	409,911
Total Liabilities and Fund Balances	\$ 2,376,051	\$ 8,595,691	\$ 6,024,461	\$ 409,911

Special Revenue Funds

County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations	Library Donations
\$ 4,213	\$ 25,184	\$ 950,507	\$ 723,916	\$ 8,717	\$ 138,302
		768			
		25			
<u>\$ 4,213</u>	<u>\$ 25,184</u>	<u>\$ 951,300</u>	<u>\$ 723,916</u>	<u>\$ 8,717</u>	<u>\$ 138,302</u>
\$	\$ 291	\$ 3,875	\$ 2,244	\$	\$ 3,651
	<u>291</u>	<u>3,875</u>	<u>2,244</u>		<u>3,651</u>
4,213	24,893	947,425	721,672	8,717	134,651
<u>4,213</u>	<u>24,893</u>	<u>947,425</u>	<u>721,672</u>	<u>8,717</u>	<u>134,651</u>
<u>\$ 4,213</u>	<u>\$ 25,184</u>	<u>\$ 951,300</u>	<u>\$ 723,916</u>	<u>\$ 8,717</u>	<u>\$ 138,302</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 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	\$ 63,193	\$ 39,483	\$ 39,850	\$ 116,623
Taxes receivable, net				
Grants receivable				
Other receivables			226	396
Due from other funds	314			
Prepaid items				
Total Assets	<u>\$ 63,507</u>	<u>\$ 39,483</u>	<u>\$ 40,076</u>	<u>\$ 117,019</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			4,647	2,015
Due to other governments				
Deferred revenues				
Total Liabilities			<u>4,647</u>	<u>2,015</u>
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds	63,507	39,483	35,429	115,004
Total Fund Balances	<u>63,507</u>	<u>39,483</u>	<u>35,429</u>	<u>115,004</u>
Total Liabilities and Fund Balances	<u>\$ 63,507</u>	<u>\$ 39,483</u>	<u>\$ 40,076</u>	<u>\$ 117,019</u>

Special Revenue Funds

Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest	Courthouse Security
\$ 3,276	\$ 16,805	\$ 103,404	\$ 1,760,376	\$ 27,920	\$ 331,861
					23,677
<u>\$ 3,276</u>	<u>\$ 16,805</u>	<u>\$ 103,404</u>	<u>\$ 1,760,376</u>	<u>\$ 27,920</u>	<u>\$ 355,538</u>
\$	\$	\$ 687	\$ 7,711	\$ 2,813	\$
		<u>687</u>	<u>7,711</u>	<u>2,813</u>	
<u>3,276</u>	<u>16,805</u>	<u>102,717</u>	<u>1,752,665</u>	<u>25,107</u>	<u>355,538</u>
<u>3,276</u>	<u>16,805</u>	<u>102,717</u>	<u>1,752,665</u>	<u>25,107</u>	<u>355,538</u>
<u>\$ 3,276</u>	<u>\$ 16,805</u>	<u>\$ 103,404</u>	<u>\$ 1,760,376</u>	<u>\$ 27,920</u>	<u>\$ 355,538</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 867,457	\$ 3,078,474	\$ 6,371	\$ 59,149
Taxes receivable, net				
Grants receivable				
Other receivables	30,921	101,172		
Due from other funds			100	
Prepaid items		3,780		
Total Assets	<u>\$ 898,378</u>	<u>\$ 3,183,426</u>	<u>\$ 6,471</u>	<u>\$ 59,149</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds	305	102,455		1,923
Due to other governments				
Deferred revenues				
Total Liabilities	<u>305</u>	<u>102,455</u>		<u>1,923</u>
Fund Balances:				
Reserved:				
Prepaid items		3,780		
Capital projects				
Unreserved, reported in:				
Special revenue funds	898,073	3,077,191	6,471	57,226
Total Fund Balances	<u>898,073</u>	<u>3,080,971</u>	<u>6,471</u>	<u>57,226</u>
Total Liabilities and Fund Balances	<u>\$ 898,378</u>	<u>\$ 3,183,426</u>	<u>\$ 6,471</u>	<u>\$ 59,149</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
\$ 110,376	\$ 1,068,365	\$ 219,653	\$ 24,089	\$ 783	\$ 183,895
		15,290	652,946		3,821
			183		
<u>\$ 110,376</u>	<u>\$ 1,068,365</u>	<u>\$ 234,943</u>	<u>\$ 677,218</u>	<u>\$ 783</u>	<u>\$ 187,716</u>
\$ 22,180	\$	\$ 105,657	\$ 677,218	\$	\$
88,196	1,068,365			783	187,717
<u>110,376</u>	<u>1,068,365</u>	<u>105,657</u>	<u>677,218</u>	<u>783</u>	<u>187,717</u>
		129,286			(1)
		<u>129,286</u>			<u>(1)</u>
<u>\$ 110,376</u>	<u>\$ 1,068,365</u>	<u>\$ 234,943</u>	<u>\$ 677,218</u>	<u>\$ 783</u>	<u>\$ 187,716</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 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	\$ 162,016	\$ 157,308	\$ 33,708	\$ 1,569,868
Taxes receivable, net				
Grants receivable			73,903	
Other receivables				223,218
Due from other funds				
Prepaid items				350
Total Assets	\$ 162,016	\$ 157,308	\$ 107,611	\$ 1,793,436
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable				
Due to other funds	\$ 9,463	\$ 13,955	\$ 107,611	\$ 210,463
Due to other governments				22,364
Deferred revenues	152,553	143,353		1,560,609
Total Liabilities	162,016	157,308	107,611	1,793,436
Fund Balances:				
Reserved:				
Prepaid items				
Capital projects				
Unreserved, reported in:				
Special revenue funds				
Total Fund Balances				
Total Liabilities and Fund Balances	\$ 162,016	\$ 157,308	\$ 107,611	\$ 1,793,436

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	TOTALS
\$ 3,980,242	\$ 2,694,628	\$ 33,815,270
		1,108,712
		945,552
		1,208,653
		24,091
		4,938
<u>\$ 3,980,242</u>	<u>\$ 2,694,628</u>	<u>\$ 37,107,216</u>
		3,817
\$ 91,786	\$ (2,674,896)	\$ 2,271,860
		49,446
		4,310,288
<u>91,786</u>	<u>(2,674,896)</u>	<u>6,635,411</u>
		3,780
3,888,456	5,369,524	9,257,980
		21,210,046
<u>3,888,456</u>	<u>5,369,524</u>	<u>30,471,806</u>
<u>\$ 3,980,242</u>	<u>\$ 2,694,628</u>	<u>\$ 37,107,216</u>

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

Special Revenue Funds

	Juvenile Operations	Road and Bridge	Drainage District	Lateral Road
Revenues				
Taxes	\$	\$ 10,955,211	\$ 7,589,103	\$
Fees and fines		5,416,539		
Intergovernmental	284,294	1,399,711	1,159,337	
Earnings on investments	82,343	182,976	106,925	4,044
Miscellaneous	26,263	934,494	103,187	
Total Revenues	<u>392,900</u>	<u>18,888,931</u>	<u>8,958,552</u>	<u>4,044</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	9,149,062			
Construction and maintenance		18,289,871	6,484,649	
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay	<u>67,623</u>	<u>2,888,081</u>	<u>3,158,060</u>	
Total Expenditures	<u>9,216,685</u>	<u>21,177,952</u>	<u>9,642,709</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,823,785)	(2,289,021)	(684,157)	4,044
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	7,932	(2,289,021)	(684,157)	4,044
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>\$ 1,896,071</u>	<u>\$ 5,579,715</u>	<u>\$ 4,805,001</u>	<u>\$ 409,911</u>

Special Revenue Funds

County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations	Library Donations
\$	\$	\$	\$	\$	\$
		307,452			
			68,367		
42	337	8,958	7,266		1,423
	40,682	235	110,903	100	63,991
42	41,019	316,645	186,536	100	65,414
		229,260			
	57,495				
			108,218		
					62,785
			23,997		
	57,495	229,260	132,215		62,785
42	(16,476)	87,385	54,321	100	2,629
42	(16,476)	87,385	54,321	100	2,629
4,171	41,369	860,040	667,351	8,617	132,022
\$ 4,213	\$ 24,893	\$ 947,425	\$ 721,672	\$ 8,717	\$ 134,651

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

	Special Revenue Funds			
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines	4,213			26,225
Intergovernmental				21,718
Earnings on investments	606	381		
Miscellaneous		3,080	36,910	71
Total Revenues	4,819	3,461	36,910	48,014
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			77,829	34,704
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures			77,829	34,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,819	3,461	(40,919)	13,310
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	4,819	3,461	(40,919)	13,310
Fund Balances, Beginning	58,688	36,022	76,348	101,694
Fund Balances, Ending	\$ 63,507	\$ 39,483	\$ 35,429	\$ 115,004

Special Revenue Funds

Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest	Courthouse Security
\$	\$	\$	\$	\$	\$
			854,137		274,659
		62,500			
37	167	1,317		44,970	1,703
<u>37</u>	<u>167</u>	<u>63,817</u>	<u>854,137</u>	<u>44,970</u>	<u>276,362</u>
			784,882		
		58,134	(146,362)	17,255	
815					
			57,022	2,813	
<u>815</u>	<u></u>	<u>58,134</u>	<u>695,542</u>	<u>20,068</u>	<u></u>
(778)	167	5,683	158,595	24,902	276,362
(778)	167	5,683	158,595	24,902	276,362
4,054	16,638	97,034	1,594,070	205	79,176
<u>\$ 3,276</u>	<u>\$ 16,805</u>	<u>\$ 102,717</u>	<u>\$ 1,752,665</u>	<u>\$ 25,107</u>	<u>\$ 355,538</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines			2,405	
Intergovernmental		668,838		49,426
Earnings on investments	7,578	27,975		669
Miscellaneous	273,443	1,573,369		
Total Revenues	<u>281,021</u>	<u>2,270,182</u>	<u>2,405</u>	<u>50,095</u>
Expenditures				
Current:				
General administration	130,785			
Financial administration				
Administration of justice		194,720		5,108
Construction and maintenance				
Health and welfare				
Public safety		1,000,746		55,325
Libraries and education				
Capital Outlay		<u>532,853</u>		
Total Expenditures	<u>130,785</u>	<u>1,728,319</u>		<u>60,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	150,236	541,863	2,405	(10,338)
Other Financing Sources (Uses)				
Transfers in	49,922			
Transfers (out)				
Total Other Financing Sources (Uses)	<u>49,922</u>			
Net change in fund balances	200,158	541,863	2,405	(10,338)
Fund Balances, Beginning	<u>697,915</u>	<u>2,539,108</u>	<u>4,066</u>	<u>67,564</u>
Fund Balances, Ending	<u>\$ 898,073</u>	<u>\$ 3,080,971</u>	<u>\$ 6,471</u>	<u>\$ 57,226</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
\$	\$	\$	\$	\$	\$
157,390	57,200	26,486	4,315,571		6,110
189		1,424		8	1,793
		171	14,159	(8)	
<u>157,579</u>	<u>57,200</u>	<u>28,081</u>	<u>4,329,730</u>		<u>7,903</u>
	57,200				7,904
157,579		155,752	4,329,730		
<u>157,579</u>	<u>57,200</u>	<u>155,752</u>	<u>4,329,730</u>		<u>7,904</u>
		(127,671)			(1)
		83,850			
		<u>83,850</u>			
		(43,821)			(1)
		173,107			
<u>\$</u>	<u>\$</u>	<u>\$ 129,286</u>	<u>\$</u>	<u>\$</u>	<u>\$ (1)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended September 30, 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				2,524,840
Intergovernmental	196,677	735,319	2,128,708	2,964,529
Earnings on investments	2,463			28,995
Miscellaneous		15		13,947
Total Revenues	199,140	735,334	2,128,708	5,532,311
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		211,762	2,128,708	5,482,622
Construction and maintenance				
Health and welfare				
Public safety	184,122			
Libraries and education				
Capital Outlay	15,018	523,572		42,700
Total Expenditures	199,140	735,334	2,128,708	5,525,322
Excess (Deficiency) of Revenues Over (Under) Expenditures				6,989
Other Financing Sources (Uses)				
Transfers in				176,396
Transfers (out)				(183,385)
Total Other Financing Sources (Uses)				(6,989)
Net change in fund balances				
Fund Balances, Beginning				
Fund Balances, Ending	\$	\$	\$	\$

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	TOTALS
\$	\$	\$ 18,544,314
		9,410,470
		14,302,181
61,165	78,804	654,558
		3,195,012
<u>61,165</u>	<u>78,804</u>	<u>46,106,535</u>
		915,667
		17,255
		17,490,651
		24,774,520
15,313		4,715,869
		1,349,226
		62,785
<u>355,198</u>	<u>3,825,644</u>	<u>11,492,581</u>
<u>370,511</u>	<u>3,825,644</u>	<u>60,818,554</u>
(309,346)	(3,746,840)	(14,712,019)
		9,141,885
		(183,385)
		<u>8,958,500</u>
(309,346)	(3,746,840)	(5,753,519)
<u>4,197,802</u>	<u>9,116,364</u>	<u>36,225,325</u>
<u>\$ 3,888,456</u>	<u>\$ 5,369,524</u>	<u>\$ 30,471,806</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Year Ended September 30, 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	\$ 10,955,211	\$ (32,287)	99.7%
Fees and fines	6,140,000	6,140,000	6,762,363	622,363	110.1%
Intergovernmental	75,000	75,000	53,887	(21,113)	71.8%
Earnings on investments	175,000	175,000	182,976	7,976	104.6%
Miscellaneous	278,500	787,553	934,494	146,941	118.7%
Total Revenues	17,655,998	18,165,051	18,888,930	723,879	104.0%
Expenditures					
Current:					
Construction and maintenance	18,763,549	19,030,278	17,370,069	1,660,209	91.3%
Capital Outlay	1,751,250	1,993,574	1,967,488	26,086	98.7%
Total Expenditures	20,514,799	21,023,852	19,337,557	1,686,295	92.0%
Net change in fund balances- budgetary basis	(2,858,801)	(2,858,801)	(448,627)	2,410,174	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,840,395)		
Fund balances, Beginning	7,868,736	7,868,736	7,868,736		
Fund balances, Ending	\$ 5,009,935	\$ 5,009,935	\$ 5,579,714	\$ 2,410,174	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 18,888,930	\$	\$ 18,888,930
Expenditures	19,337,557	1,840,395	21,177,952
Net Changes in Fund Balances	(448,627)	(1,840,395)	(2,289,022)
Fund balances, Beginning			7,868,736
Fund balances, Ending			\$ 5,579,714

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Year Ended September 30, 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	\$ 7,589,103	\$ (18,481)	99.8%
Fees and fines	150,000	150,000		(150,000)	0.0%
Earnings on investments	100,000	100,000	106,925	6,925	106.9%
Miscellaneous	95,000	95,000	103,187	8,187	108.6%
Total Revenues	<u>7,952,584</u>	<u>7,952,584</u>	<u>7,799,216</u>	<u>(153,368)</u>	<u>98.1%</u>
Expenditures					
Current:					
Construction and maintenance	7,021,741	7,002,741	6,484,649	518,092	92.6%
Capital Outlay	<u>798,000</u>	<u>817,000</u>	<u>784,623</u>	<u>32,377</u>	<u>96.0%</u>
Total Expenditures	<u>7,819,741</u>	<u>7,819,741</u>	<u>7,269,272</u>	<u>550,470</u>	<u>93.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>132,843</u>	<u>132,843</u>	<u>529,944</u>	<u>397,101</u>	
Other Financing Sources (Uses)					
Transfers out	(320,720)	-			
Total Other Financing Sources (Uses)	<u>(320,720)</u>				
Net change in fund balances- budgetary basis	(187,877)	132,843	529,944	397,101	
Net adjustment to reflect operations in accordance with GAAP (a)			(1,214,100)		
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>\$ 5,622,000</u>	<u>\$ 4,805,001</u>	<u>\$ 397,101</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	\$ 7,799,216	\$ 1,159,337	\$ 8,958,553
Expenditures	<u>7,269,272</u>	<u>2,373,437</u>	<u>9,642,709</u>
Net Changes in Fund Balances	529,944	(1,214,100)	(684,156)
Fund balances, Beginning			<u>5,489,157</u>
Fund balances, Ending			<u>\$ 4,805,001</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Year Ended September 30, 2011

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 28,062,554	\$ 28,062,554	\$ 28,245,227	\$ 182,673	100.7%
Fees and fines			76,613	76,613	
Earnings on investments	150,000	150,000	141,533	(8,467)	94.4%
Total Revenues	28,212,554	28,212,554	28,463,372	250,818	100.9%
Expenditures					
Current:					
Principal	12,680,000	12,680,000	22,820,000	(10,140,000)	180.0%
Interest and fiscal charges	15,477,181	15,477,181	15,528,257	(51,076)	100.3%
Debt issuance costs			249,266	(249,266)	
Total Expenditures	28,157,181	28,157,181	38,597,523	(10,440,342)	137.1%
Excess (Deficiency) of Revenues Over (Under) Expenditures	55,373	55,373	(10,134,151)	(10,189,524)	
Other Financing Sources (Uses)					
Issuance of Bonds			10,459,853	10,459,853	
Total Other Financing Sources (Uses)			10,459,853	10,459,853	
Net change in fund balances- budgetary basis	55,373	55,373	325,702	270,329	
Fund balances, Beginning	4,849,712	4,849,712	4,849,712		
Fund balances, Ending	\$ 4,905,085	\$ 4,905,085	\$ 5,175,414	\$ 270,329	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 4,505,726	\$ 911,002	\$ 5,416,728
Due from other funds	273,310	30,315	303,625
Total Assets	<u>4,779,036</u>	<u>941,317</u>	<u>5,720,353</u>
Liabilities			
Benefits payable	4,291,916	3,448,518	7,740,434
Retainage payable	8,881		8,881
Due to other funds			
Total Liabilities	<u>4,300,797</u>	<u>3,448,518</u>	<u>7,749,315</u>
Net Assets (Deficit)			
Unrestricted	<u>478,239</u>	<u>(2,507,201)</u>	<u>(2,028,962)</u>
Total Net Assets (Deficit)	<u>\$ 478,239</u>	<u>\$ (2,507,201)</u>	<u>\$ (2,028,962)</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 29,096,438	\$ 1,518,474	\$ 30,614,912
Total Operating Revenues	<u>29,096,438</u>	<u>1,518,474</u>	<u>30,614,912</u>
Operating Expenses			
Current operations - general administration	334,148	5,666	339,814
Capital Outlay	88,810		88,810
Benefits provided	30,471,946	1,518,553	31,990,499
Total Operating Expenses	<u>30,894,904</u>	<u>1,524,219</u>	<u>32,419,123</u>
Operating Income (Loss)	(1,798,466)	(5,745)	(1,804,211)
Non-Operating Revenues			
Earnings on investments	127,163		127,163
Total Non-Operating Revenues	<u>127,163</u>		<u>127,163</u>
Change in Net Assets	(1,671,303)	(5,745)	(1,677,048)
Total Net Assets (Deficit), Beginning	<u>2,149,542</u>	<u>(2,501,456)</u>	<u>(351,914)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2011

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 30,700,073	\$ 1,379,929	\$ 32,080,002
Payment of benefits	(30,101,705)	(1,298,674)	(31,400,379)
Payment of general administration expenses	(334,148)	(5,666)	(339,814)
Capital Outlay	(88,810)		(88,810)
Net Cash Provided (Used) by Operating Activities	175,410	75,589	250,999
Cash Flows from Investing Activities:			
Interest earned on investments	127,162		127,162
Net Cash Flows Provided by Investing Activities	127,162		127,162
Net Increase (Decrease) in Cash and Cash Equivalents	302,572	75,589	378,161
Cash and Cash Equivalents, Beginning	4,194,273	835,413	5,029,686
Cash and Cash Equivalents, Ending	4,505,726	911,001	\$ 5,407,847
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,798,466)	\$ (5,745)	\$ (1,804,211)
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	525		525
(Increase) Decrease in due from other funds	1,603,110	(138,545)	1,464,565
Increase (Decrease) in Benefits payable	370,241	219,879	590,120
Total adjustments	1,973,876	81,334	2,055,210
Net Cash Provided by Operating Activities	\$ 175,410	\$ 75,589	\$ 250,999



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	\$ 350,009,642	\$ 383,042,528	\$ 414,175,867	\$ 501,663,039
Primary Government: Total primary government net assets	\$ 350,009,642	\$ 383,042,528	\$ 414,175,867	\$ 501,663,039

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

Fiscal Year				
2007	2008	2009	2010	2011
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 687,154,064
2,712,985	4,034,606	5,363,740	4,168,945	4,477,906
<u>67,881,987</u>	<u>42,289,889</u>	<u>23,075,239</u>	<u>(2,719,935)</u>	<u>(32,031,605)</u>
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 659,600,365</u>
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 659,600,365</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
Capital outlay, interim financial activity	4,290,170	3,554,275	3,349,584	4,165,438
Internal Service Fund, interim activity				
Interest on long-term debt				
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				
2007	2008	2009	2010	2011
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 41,227,903
5,655,962	7,581,878	8,841,189	8,059,389	8,557,407
33,416,844	65,681,467	75,836,037	78,194,354	84,012,450
25,197,262	47,535,293	47,188,776	45,850,196	34,990,551
19,465,407	21,592,759	25,623,533	23,789,044	30,241,966
826,741	1,143,390	1,188,580	1,131,763	1,156,775
49,422,796	50,016,288	61,126,911	55,214,005	54,093,487
1,699,999	2,128,502	1,879,525	2,576,095	2,501,434
10,474,327	12,325,097	12,956,363	13,468,700	14,588,499
9,190,051	10,621,067	12,338,352	15,494,994	48,072,012
				1,889,899
				14,887,908
<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,013,882</u>	<u>\$ 336,220,291</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 7,489,425
1,760,789	1,976,033	2,451,191		4,242,833
11,948,143	6,692,111	6,828,228	7,032,374	7,180,043
7,690,682	8,305,998	8,442,746	6,737,542	4,949,540
5,240,602	4,036,821	5,057,246	5,361,106	5,930,364
3,493,999	3,946,125	4,887,245	5,060,714	5,511,123
86,733	189,273	187,724	136,864	141,893
240,363	262,957	256,730	240,719	246,699
1,633,383	6,386,016	6,257,935	5,292,339	6,624,625
4,944,665	5,995,866	7,242,476	6,805,719	7,587,825
368,058	1,137,555	1,509,761	356,447	1,520,282
5,042,570	4,663,836	4,982,855	4,931,149	12,498,979
10,648	1,936		13,136	
4,895,654	5,754,025	13,784,334	4,464,349	8,233,104
112,464	102,738	61,023	1,255,743	95,716
88,948	141,938	97,403	194,400	242,571
			2,934	131,421
101,241,210	33,540,586	62,012,765	30,355,407	1,187,310
		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>\$ 73,813,753</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				
2007	2008	2009	2010	2011
\$ (41,443,758)	\$ (161,765,106)	\$ (154,841,871)	\$ (199,185,595)	\$ (262,406,538)
<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,185,595)</u>	<u>\$ (262,406,538)</u>
\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 197,515,958
12,009,284	8,082,178	3,664,184	3,870,155	2,925,210
<u>875,137</u>	<u>3,486,452</u>	<u>3,901,588</u>	<u>4,237,069</u>	<u>5,730,049</u>
<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>206,171,217</u>
<u>\$ 164,288,923</u>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>	<u>\$ 206,171,217</u>
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,809,805</u>	<u>\$ (56,235,321)</u>
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,809,805</u>	<u>\$ (56,235,321)</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				
2007	2008	2009	2010	2011
\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007
35,375,155	38,547,536	34,463,474	43,269,189	44,030,336
<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,166,343</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758
	7,879	11,224	4,305	3,780
171,246,482	106,937,644	154,475,649	76,694,711	8,825,821
16,787,185	15,585,100	23,120,456	22,906,854	21,210,046
4,381,036	4,857,926			
<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,221,405</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

2006	2007	2008	2009	2010	2011
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,515,959
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	31,220,600
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	37,966,678
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	2,798,046
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	10,819,959
<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>280,321,242</u>
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	37,777,878
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	7,176,186
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	71,719,714
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	28,471,989
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	27,734,417
890,696	934,276	975,720	1,049,985	933,519	986,392
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	43,732,534
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	2,263,590
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	12,176,638
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	88,669,054
5,995,000	7,125,000	8,220,000	11,170,000	32,700,000	22,820,000
4,105,682	6,610,629	12,266,435	13,325,621	16,567,752	15,700,910
<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>359,229,302</u>
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	(78,908,060)
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,402,786
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)
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>\$ (68,448,207)</u>