



**MONTHLY FINANCIAL REPORT**  
**For Year Ended October 31, 2011**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
**TABLE OF CONTENTS**

	<u>Pages</u>
<b><u>INTRODUCTORY SECTION</u></b>	
Letter of Transmittal	i-ii
<b><u>FINANCIAL SECTION</u></b>	
<b>Basic Financial Statements</b>	
Government-wide Financial Statements	
Statement of Net Assets	1
Statement of Activities	2-3
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	4-5
Statement of Revenues, Expenditures, and Changes in Fund Balances	6-7
Proprietary Funds Financial Statements	
Statement of Net Assets	8
Statement of Revenues, Expenses, and Changes in Fund Net Assets	9
Statement of Cash Flows	10
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Assets	11
Component Unit Financial Statements	
Statement of Net Assets	13
Statement of Activities	14-15
<b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual – General Fund	18
Notes to Required Supplementary Information	19
<b>Other Supplementary Information</b>	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Non-Major Governmental Funds	30-37
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds	38-45
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual	
Road and Bridge Special Revenue Fund	46
Drainage District Special Revenue Fund	47
Debt Service Fund	48
Combining Statement of Net Assets - Internal Service Funds	49
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds	50
Combining Statement of Cash Flows - Internal Service Funds	51
<b><u>STATISTICAL SECTION</u></b>	
Net Assets by Component	54-55
Changes in Net Assets	56-59
Fund Balance of Governmental Funds	60-62
Changes in Fund Balances, Governmental Funds	62-63





**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

281-341-3769, 281-341-3744 (fax)  
sturdrob@co.fort-bend.tx.us

February 8, 2012

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

Gentlemen:

The Monthly Unaudited Financial Report for the month ending October 31, 2011, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The Monthly Unaudited Financial Report is divided into three sections. The first is the Introduction with this letter; the remaining two are as follows:

**Financial:** The primary reporting areas of the financial section include the Basic Financial Statements and Other Supplementary Information:

Basic Financial Statements: These statements are presented as Government-Wide and Fund Financials.

Government-Wide financials segregate governmental activities (which are those financed through taxes, intergovernmental revenues, and other nonexchange revenues) from business-type activities (which are financed through specified user fees or charges). These statements use the full-accrual method of accounting along with the 'economic resources measurement focus' to more closely resemble non-governmental/private sector entities.

Fund financials are prepared for the primary government on the modified accrual basis (revenues are recognized when measurable and available). Discretely presented component units (Toll Road, Flood Control, and Housing Finance Corp.) are not included in these statements. These statements include the major governmental funds (General, special revenue, capital projects, and debt service) separately, non-major governmental funds summarized, proprietary funds (enterprise-business type, and internal service), and fiduciary funds (agency, and trust). A budget to actual schedule is also presented for General Fund. Fund accounting is used by the County to be fully accountable for collection and use of public resources, thereby demonstrating compliance with the lawfully permitted use of County resources.

Other Supplementary Information : This section details out the fund financials in combining statements and schedules to show each fund managed by the County. Budget to actual schedules are also presented for Road and Bridge, Drainage, and Debt Service.

**Statistical:** This section presents the current financial information along with the last eight to ten years in comparative schedules.

Please contact the Auditor's Office if any questions arise or if any additional information is needed.

Respectfully submitted,



Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

## **BASIC FINANCIAL STATEMENTS**



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

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 80,617,806	\$ 36,788,056
Receivables:		
Taxes, net	205,269,187	
Grants	5,137,919	
Fees and fines	5,115,514	
Other	1,823,301	
Deferred issuance costs	3,311,494	738,947
Due from component units	11,181,090	
Capital assets, not being depreciated	444,565,507	
Capital assets, net of accumulated depreciation	606,828,381	157,309,769
<b>Total Assets</b>	<b>1,363,850,199</b>	<b>194,836,772</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	23,750,852	
Retainage payable		
Accrued interest payable	1,224,897	558,119
Unearned revenues	201,895,437	
Due to primary government		11,181,091
Due to other governments	1,184,915	
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
<b>Total Liabilities</b>	<b>665,684,828</b>	<b>149,231,269</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	737,235,568	19,817,710
Restricted for:		
Debt Service	31,742,794	
Unrestricted	(70,812,991)	25,787,793
<b>Total Net Assets</b>	<b>\$ 698,165,371</b>	<b>\$ 45,605,503</b>

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF ACTIVITIES**

*For the Month Ended October 31, 2011*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 3,883,345	\$ 562,587	\$ 20,223	\$
Financial administration	517,043	16,632		
Administration of justice	4,550,036	503,444	2,884,883	
Construction and maintenance	1,302,328	18,270	134,562	
Health and welfare	1,219,901	509,580	101,187	
Cooperative services	51,031			
Public safety	3,269,572	31,155	248,129	
Park and recreation	153,035	27,326	13,248	
Libraries and education	843,527	17,600	12,538	
Capital outlay, interim financial activity	(4,024,149)			
Internal Service Fund, interim activity	(269,694)			
Interest on long-term debt				
<b>Total Primary Government</b>	<u>\$ 11,495,975</u>	<u>\$ 1,686,594</u>	<u>\$ 3,414,770</u>	<u>\$ -</u>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	130,038	127,676		
Grand Parkway Toll Road Operations	(204,202)			
FB Housing Finance Corp.				
<b>Total Component Units</b>	<u>\$ (74,164)</u>	<u>\$ 127,676</u>	<u>\$</u>	<u>\$</u>

**General revenues:**

Property taxes, penalties, and interest

Unrestricted earnings on investments

Miscellaneous

**Total General Revenues**

Changes in Net Assets

**Net Assets, Beginning**

**Net Assets, Ending**

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

<b>Primary Government</b>	<b>Component Units</b>
<b>Governmental Activities</b>	
\$ (3,300,535)	\$
(500,411)	
(1,161,709)	
(1,149,496)	
(609,134)	
(51,031)	
(2,990,288)	
(112,461)	
(813,389)	
4,024,149	
269,694	
<u>(6,394,611)</u>	
	(2,362)
	204,202
	<u>201,840</u>
213,618	
109,720	27,123
828,301	
<u>1,151,639</u>	<u>27,123</u>
(5,242,972)	228,963
<u>703,408,343</u>	<u>45,376,540</u>
<u>\$ 698,165,371</u>	<u>\$ 45,605,503</u>

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

*October 31, 2011*

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bond Fund</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 28,027,121	\$ 5,215,618	\$ 352,441	\$ 8,260,587
Taxes receivable, net	157,051,297	27,752,073		
Grants receivable	4,926,571			
Fines and fees receivable	4,319,143			
Other receivables	615,068			
Due from other funds	19,516,138			
<b>Total Assets</b>	<u>\$ 214,455,338</u>	<u>\$ 32,967,691</u>	<u>\$ 352,441</u>	<u>\$ 8,260,587</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 16,010,329	\$	\$	\$
Accrued payroll	4,058,689			
Due to other funds			4,453,972	179,086
Due to other governments	1,184,915			
Deferred revenue	161,485,904	27,752,073		
<b>Total Liabilities</b>	<u>182,739,837</u>	<u>27,752,073</u>	<u>4,453,972</u>	<u>179,086</u>
Fund Balances:				
Reserved for:				
Debt service		5,215,618		
Capital projects			(4,101,531)	8,081,501
Unreserved, reported in:				
General Fund	31,715,501			
Special revenue funds				
<b>Total Fund Balances</b>	<u>31,715,501</u>	<u>5,215,618</u>	<u>(4,101,531)</u>	<u>8,081,501</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 214,455,338</u>	<u>\$ 32,967,691</u>	<u>\$ 352,441</u>	<u>\$ 8,260,587</u>

<b>Justice Center Project Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 4,973,586	\$ 30,033,081	\$ 76,862,434
	20,465,817	205,269,187
	211,347	5,137,918
		4,319,143
	819,716	1,434,784
	79,415	19,595,553
<u>\$ 4,973,586</u>	<u>\$ 51,609,376</u>	<u>\$ 312,619,019</u>
\$	\$	\$ 16,010,329
		4,058,689
94,138	4,737,051	9,464,247
		1,184,915
	20,465,817	209,703,794
<u>94,138</u>	<u>25,202,868</u>	<u>240,421,974</u>
		5,215,618
4,879,448	3,979,019	12,838,437
		31,715,501
	22,427,489	22,427,489
<u>4,879,448</u>	<u>26,406,508</u>	<u>72,197,045</u>
<u>\$ 4,973,586</u>	<u>\$ 51,609,376</u>	<u>\$ 312,619,019</u>

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bond Fund</u>
<b>Revenues</b>				
Taxes	\$ 162,704	\$ 29,406	\$	\$
Fees and fines	1,363,379			
Intergovernmental	272,278			
Earnings on investments	59,525	4,454	108	7,030
Miscellaneous	610,893			
<b>Total Revenues</b>	<u>2,468,779</u>	<u>33,860</u>	<u>108</u>	<u>7,030</u>
<b>Expenditures</b>				
Current:				
General administration	3,871,579			
Financial administration	517,043			
Administration of justice	3,305,435			
Construction and maintenance	205,408			65,436
Health and welfare	1,052,716			
Cooperative services	51,031			
Public safety	3,246,471			
Parks and recreation	153,035			
Libraries and education	843,527			
<b>Capital Outlay</b>	<u>1,501,964</u>		<u>(316,972)</u>	<u>(306,846)</u>
<b>Total Expenditures</b>	<u>14,748,209</u>		<u>(316,972)</u>	<u>(241,410)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,279,430)</u>	<u>33,860</u>	<u>317,080</u>	<u>248,440</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)	<u>(64,050)</u>			
<b>Total Other Financing Sources (Uses)</b>	<u>(64,050)</u>			
Net change in fund balances	(12,343,480)	33,860	317,080	248,440
<b>Fund Balances, Beginning</b>	<u>44,058,981</u>	<u>5,181,758</u>	<u>(4,418,611)</u>	<u>7,833,061</u>
<b>Fund Balances, Ending</b>	<u>\$ 31,715,501</u>	<u>\$ 5,215,618</u>	<u>\$ (4,101,531)</u>	<u>\$ 8,081,501</u>

<b>Justice Center Project Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$	\$ 21,507	\$ 213,617
	324,635	1,688,014
	3,039,020	3,311,298
5,893	32,712	109,722
	230,334	841,227
<u>5,893</u>	<u>3,648,208</u>	<u>6,163,878</u>
	11,766	3,883,345
		517,043
	1,155,475	4,460,910
	1,031,483	1,302,327
	167,185	1,219,901
		51,031
	23,101	3,269,572
		153,035
		843,527
<u>(3,378,679)</u>	<u>85,930</u>	<u>(2,414,603)</u>
<u>(3,378,679)</u>	<u>2,474,940</u>	<u>13,286,088</u>
<u>3,384,572</u>	<u>1,173,268</u>	<u>(7,122,210)</u>
	64,050	64,050
		(64,050)
	<u>64,050</u>	
3,384,572	1,237,318	(7,122,210)
1,494,876	25,169,190	79,319,255
<u>\$ 4,879,448</u>	<u>\$ 26,406,508</u>	<u>\$ 72,197,045</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 3,755,370
Due from other funds	2,234,675
Total Current Assets	<u>5,990,045</u>
Fixed Assets:	
Construction-in-progress	88,810
Total Fixed Assets	<u>88,810</u>
<b>Total Assets</b>	<u>6,078,855</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	7,740,434
Total Current Liabilities	<u>7,740,434</u>
<b>Total Liabilities</b>	<u>7,740,434</u>
<b>Net Assets (Deficit)</b>	
Unrestricted	<u>(1,661,579)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ (1,661,579)</u>

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

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 2,765,668
<b>Total Operating Revenues</b>	<u>2,765,668</u>
<b>Operating Expenses</b>	
Current operations - general administration	53,586
Capital outlay	(8,881)
Benefits provided	2,447,133
<b>Total Operating Expenses</b>	<u>2,491,838</u>
<b>Operating Income (Loss)</b>	273,830
<b>Non-Operating Revenues</b>	
Earnings on investments	4,743
<b>Total Non-Operating Revenues</b>	<u>4,743</u>
Change in Net Assets	278,573
<b>Total Net Assets (Deficit), Beginning</b>	<u>(1,940,152)</u>
<b>Total Net Assets (Deficit), Ending</b>	<u><u>\$ (1,661,579)</u></u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Month Ended October 31, 2011*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 2,299,708
Payment of benefits	(1,857,013)
Capital outlay	8,881
Payment of general administration expenses	<u>(53,586)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>397,990</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	<u>4,742</u>
<b>Net Cash Provided by Investing Activities</b>	<u>4,742</u>
<b>Net Increase in Cash and Cash Equivalents</b>	402,732
<b>Cash and Cash Equivalents, Beginning</b>	<u>5,029,686</u>
<b>Cash and Cash Equivalents, End</b>	<u>\$ 5,432,418</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ 273,830
Change in assets and liabilities:	
(Increase) Decrease in other receivables	525
(Increase) Decrease in due from other funds	(466,485)
Increase (Decrease) in benefits payable	<u>590,120</u>
<b>Total adjustments</b>	<u>124,160</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 397,990</u>

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

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 17,381,207
<b>Total Assets</b>	<u>\$ 17,381,207</u>
<b>Liabilities</b>	
Due to other governments	\$ 16,196,318
Due to other funds	1,184,889
<b>Total Liabilities</b>	<u>\$ 17,381,207</u>



**FORT BEND COUNTY, TEXAS**

**STATEMENT OF NET ASSETS**

**COMPONENT UNITS**

*October 31, 2011*

	<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Totals</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 7,620	\$ 36,780,364	\$ 72	\$	\$ 36,788,056
Investments					\$ -
Accounts receivable					\$ -
Accrued interest receivable					\$ -
Miscellaneous receivables					\$ -
Deferred bond issuance costs		738,947			\$ 738,947
Prepaid items					\$ -
Due from Fort Bend Grand Parkway Toll Road Authority		2,025,124			\$ 2,025,124
Capital assets, net		148,531,192	8,778,577		\$ 157,309,769
<b>Total Assets</b>	<u>7,620</u>	<u>188,075,627</u>	<u>8,778,649</u>		<u>196,861,896</u>
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
Accounts payable					
Retainage payable					\$ -
Due to primary government		886,748	10,294,343		\$ 11,181,091
Due to Fort Bend County Toll Road Authority			2,025,124		\$ 2,025,124
Accrued interest payable		558,119			\$ 558,119
Long-term liabilities					\$ -
Due in more than one year		137,492,059			\$ 137,492,059
<b>Total Liabilities</b>		<u>138,936,926</u>	<u>12,319,467</u>		<u>151,256,393</u>
<b>Net Assets</b>					
Invested in capital assets, net of related debt		11,039,133	8,778,577		\$ 19,817,710
Unrestricted	7,620	38,099,568	(12,319,395)		\$ 25,787,793
<b>Total Net Assets</b>	<u>\$ 7,620</u>	<u>\$ 49,138,701</u>	<u>\$ (3,540,818)</u>	<u>\$</u>	<u>\$ 45,605,503</u>

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

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Month Ended October 31, 2011*

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
<b>FBC Surface Water Supply Corporation**</b>			
Health and welfare	\$ _____	\$ _____	\$ _____
<b>Total FBC Surface Water Supply Corporation</b>	_____	_____	_____
<b>Fort Bend Toll Road Authority</b>			
Toll road operations	130,038	127,676	
Interest on long-term debt			
<b>Total Fort Bend Toll Road Authority</b>	<u>130,038</u>	<u>127,676</u>	_____
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	(204,202)		
<b>Total Grand Parkway Toll Road Operations</b>	<u>(204,202)</u>	_____	_____
<b>Fort Bend Housing Finance Corporation</b>			
General administration	_____	_____	_____
<b>Total Fort Bend Housing Finance Corporation</b>	_____	_____	_____
<b>Total Component Units</b>	<u>\$ 130,038</u>	<u>\$ 127,676</u>	<u>\$ _____</u>

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

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

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

<b>FBC Surface Water Supply Corporation</b>	<b>Fort Bend Toll Road Authority</b>	<b>Grand Parkway Toll Road Operations</b>	<b>Fort Bend Housing Finance Corporation**</b>	<b>Totals</b>
\$	\$	\$	\$	\$
	(2,362)			(2,362)
	(2,362)			(2,362)
		204,202		204,202
		204,202		204,202
	(2,362)	204,202		201,840
6	27,117			27,123
6	27,117			27,123
6	24,755	204,202		228,963
7,614	49,113,946	(3,745,020)		45,376,540
\$ 7,620	\$ 49,138,701	\$ (3,540,818)	\$	\$ 45,605,503



**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 Month Ended October 31, 2011**

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 152,257,345	\$ 152,257,345	\$ 162,704	\$(152,094,641)	0.1%
Fees and fines	21,108,350	21,108,350	1,336,742	(19,771,608)	6.3%
Intergovernmental	2,232,100	2,232,100	13,378	(2,218,722)	0.6%
Earnings on investments	1,503,530	1,503,530	59,525	(1,444,005)	4.0%
Miscellaneous	2,646,100	2,646,100	231,527	(2,414,573)	8.7%
<b>Total Revenues</b>	<b>179,747,425</b>	<b>179,747,425</b>	<b>1,803,877</b>	<b>(177,943,548)</b>	<b>1.0%</b>
<b>Expenditures</b>					
Current:					
General administration	39,289,746	39,298,746	3,780,870	35,517,876	9.6%
Financial administration	7,351,300	7,351,300	517,043	6,834,257	7.0%
Administration of justice	53,058,031	52,934,875	3,246,827	49,688,048	6.1%
Construction and maintenance	3,062,682	3,062,682	205,408	2,857,274	6.7%
Health and welfare	20,302,509	20,302,509	896,196	19,406,313	4.4%
Cooperative services	980,949	980,949	50,425	930,524	5.1%
Public safety	35,383,422	35,374,422	2,801,924	32,572,498	7.9%
Parks and recreation	1,912,816	1,912,816	153,035	1,759,780	8.0%
Libraries and education	12,994,633	12,994,633	843,527	12,151,106	6.5%
<b>Capital Outlay</b>	<b>6,921,642</b>	<b>1,968,785</b>	<b>132</b>	<b>1,968,653</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>181,257,729</b>	<b>176,181,716</b>	<b>12,495,387</b>	<b>163,686,329</b>	<b>7.1%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,510,304)	3,565,709	(10,691,510)	(14,257,219)	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(8,298,272)	(8,298,272)	(64,050)	(8,234,222)	
<b>Total Other Financing Sources (Uses)</b>	<b>(8,298,272)</b>	<b>(8,298,272)</b>	<b>(64,050)</b>	<b>(8,234,222)</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(9,808,576)</b>	<b>(4,732,563)</b>	<b>(10,755,560)</b>	<b>(22,491,441)</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(1,587,919)		
<b>Fund Balances, Beginning</b>	<b>44,058,981</b>	<b>44,058,981</b>	<b>44,058,981</b>		
<b>Fund Balances, Ending</b>	<b>\$ 34,250,405</b>	<b>\$ 39,326,418</b>	<b>\$ 31,715,502</b>	<b>\$ (22,491,441)</b>	

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

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

**Budgetary Basis**

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

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 1,803,877	\$ 664,903	\$ 2,468,780
Expenditures	12,495,387	2,252,822	14,748,209
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(10,691,510)	(1,587,919)	(12,279,429)
Transfers in		-	
Transfers out	(64,050)	-	(64,050)
<b>Total Other Financing Sources (Uses)</b>	(64,050)		(64,050)
<b>Net Changes in Fund Balances</b>	(10,755,560)	(1,587,919)	(12,343,479)
<b>Fund Balances, Beginning</b>			44,058,981
<b>Fund Balances, Ending</b>			<u>\$ 31,715,502</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, 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**  
**October 31, 2011**

**Special Revenue Funds**

	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>	<b>Lateral Road</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 1,660,012	\$ 4,901,470	\$ 4,659,137	\$ 476,564
Taxes receivable, net		12,753,668	7,712,149	
Grants receivable		197,400	6,013	
Other receivables	15,408	796,371	5,197	
Due from other funds				
<b>Total Assets</b>	<b>\$ 1,675,420</b>	<b>\$ 18,648,909</b>	<b>\$ 12,382,496</b>	<b>\$ 476,564</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$ 536,273	\$ 707,625	\$ 276,732	\$
Deferred revenues		12,753,668	7,712,149	
<b>Total Liabilities</b>	<b>536,273</b>	<b>13,461,293</b>	<b>7,988,881</b>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	1,139,147	5,187,616	4,393,616	476,564
<b>Total Fund Balances</b>	<b>1,139,147</b>	<b>5,187,616</b>	<b>4,393,616</b>	<b>476,564</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,675,420</b>	<b>\$ 18,648,909</b>	<b>\$ 12,382,496</b>	<b>\$ 476,564</b>

**Special Revenue Funds**

---

<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>	<b>EMS Donations</b>	<b>Library Donations</b>
\$ 4,217	\$ 25,207	\$ 952,965	\$ 723,204	\$ 8,717	\$ 135,937
		14,793			
<u>\$ 4,217</u>	<u>\$ 25,207</u>	<u>\$ 967,758</u>	<u>\$ 723,204</u>	<u>\$ 8,717</u>	<u>\$ 135,937</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 264</u>	<u>\$</u>	<u>\$ 630</u>
			<u>264</u>		<u>630</u>
<u>4,217</u>	<u>25,207</u>	<u>967,758</u>	<u>722,940</u>	<u>8,717</u>	<u>135,307</u>
<u>4,217</u>	<u>25,207</u>	<u>967,758</u>	<u>722,940</u>	<u>8,717</u>	<u>135,307</u>
<u>\$ 4,217</u>	<u>\$ 25,207</u>	<u>\$ 967,758</u>	<u>\$ 723,204</u>	<u>\$ 8,717</u>	<u>\$ 135,937</u>

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

	<b>Special Revenue Funds</b>			
	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 63,562	\$ 40,067	\$ 37,619	\$ 117,405
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds	371			180
<b>Total Assets</b>	<b>\$ 63,933</b>	<b>\$ 40,067</b>	<b>\$ 37,619</b>	<b>\$ 117,585</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$	\$	\$ 58	\$
Deferred revenues				
<b>Total Liabilities</b>			<b>58</b>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	63,933	40,067	37,561	117,585
<b>Total Fund Balances</b>	<b>63,933</b>	<b>40,067</b>	<b>37,561</b>	<b>117,585</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 63,933</b>	<b>\$ 40,067</b>	<b>\$ 37,619</b>	<b>\$ 117,585</b>

**Special Revenue Funds**

<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>	<b>Courthouse Security</b>
\$ 3,278	\$ 16,819	\$ 162,011	\$ 1,811,881	\$ 25,130	\$ 355,832
					22,616
<u>\$ 3,278</u>	<u>\$ 16,819</u>	<u>\$ 162,011</u>	<u>\$ 1,811,881</u>	<u>\$ 25,130</u>	<u>\$ 378,448</u>
\$	\$	\$ 687	\$ 1,570	\$	\$
		<u>687</u>	<u>1,570</u>		
<u>3,278</u>	<u>16,819</u>	<u>161,324</u>	<u>1,810,311</u>	<u>25,130</u>	<u>378,448</u>
<u>3,278</u>	<u>16,819</u>	<u>161,324</u>	<u>1,810,311</u>	<u>25,130</u>	<u>378,448</u>
<u>\$ 3,278</u>	<u>\$ 16,819</u>	<u>\$ 162,011</u>	<u>\$ 1,811,881</u>	<u>\$ 25,130</u>	<u>\$ 378,448</u>

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

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 898,560	\$ 3,226,621	\$ 6,471	\$ 55,001
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
<b>Total Assets</b>	<u>\$ 898,560</u>	<u>\$ 3,226,621</u>	<u>\$ 6,471</u>	<u>\$ 55,001</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$ 586	\$ 19,044	\$	\$
Deferred revenues				
<b>Total Liabilities</b>	<u>586</u>	<u>19,044</u>		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	897,974	3,207,577	6,471	55,001
<b>Total Fund Balances</b>	<u>897,974</u>	<u>3,207,577</u>	<u>6,471</u>	<u>55,001</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 898,560</u>	<u>\$ 3,226,621</u>	<u>\$ 6,471</u>	<u>\$ 55,001</u>

**Special Revenue Funds**

<b>Emergency Food and Shelter Program</b>	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>
\$ 23,462	\$ 1,068,365	\$ 121,344	\$ 19,839	\$ 784	\$ 185,134
		7,934			2,740
		41,455			
<u>\$ 23,462</u>	<u>\$ 1,068,365</u>	<u>\$ 170,733</u>	<u>\$ 19,839</u>	<u>\$ 784</u>	<u>\$ 187,874</u>
\$ 25,630	\$	\$	\$ 207,170	\$	\$
<u>25,630</u>			<u>207,170</u>		
(2,168)	1,068,365	170,733	(187,331)	784	187,874
<u>(2,168)</u>	<u>1,068,365</u>	<u>170,733</u>	<u>(187,331)</u>	<u>784</u>	<u>187,874</u>
<u>\$ 23,462</u>	<u>\$ 1,068,365</u>	<u>\$ 170,733</u>	<u>\$ 19,839</u>	<u>\$ 784</u>	<u>\$ 187,874</u>

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

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 147,774	\$ 142,105	\$ (85,760)	\$ 1,430,294
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
<b>Total Assets</b>	<u>\$ 147,774</u>	<u>\$ 142,105</u>	<u>\$ (85,760)</u>	<u>\$ 1,430,294</u>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$ 2,838	\$ 7,001	\$ 129,965	\$ 187,945
Deferred revenues				
<b>Total Liabilities</b>	<u>2,838</u>	<u>7,001</u>	<u>129,965</u>	<u>187,945</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	144,936	135,104	(215,725)	1,242,349
<b>Total Fund Balances</b>	<u>144,936</u>	<u>135,104</u>	<u>(215,725)</u>	<u>1,242,349</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 147,774</u>	<u>\$ 142,105</u>	<u>\$ (85,760)</u>	<u>\$ 1,430,294</u>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2001-2007 Mobility Projects</b>	<b>TOTALS</b>
\$ 3,969,916	\$ 2,642,136	\$ 30,033,080
		20,465,817
		211,347
		819,716
		79,415
<u>\$ 3,969,916</u>	<u>\$ 2,642,136</u>	<u>\$ 51,609,375</u>
\$ 76,473	\$ 2,556,560	\$ 4,737,051
		20,465,817
<u>76,473</u>	<u>2,556,560</u>	<u>25,202,868</u>
3,893,443	85,576	3,979,019
		22,427,489
<u>3,893,443</u>	<u>85,576</u>	<u>26,406,508</u>
<u>\$ 3,969,916</u>	<u>\$ 2,642,136</u>	<u>\$ 51,609,375</u>

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

**Special Revenue Funds**

	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>	<b>Lateral Road</b>
<b>Revenues</b>				
Taxes	\$	\$ 13,030	\$ 8,477	\$
Fees and fines		44,401		
Intergovernmental		68,283		66,279
Earnings on investments	4,044	6,862	6,332	374
Miscellaneous	1,237	76,930	3	
<b>Total Revenues</b>	<b>5,281</b>	<b>209,506</b>	<b>14,812</b>	<b>66,653</b>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice	672,592			
Construction and maintenance		605,421	426,062	
Health and welfare				
Public safety				
<b>Capital Outlay</b>	<b>89,612</b>	<b>(3,817)</b>	<b>135</b>	
<b>Total Expenditures</b>	<b>762,204</b>	<b>601,604</b>	<b>426,197</b>	
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<b>(756,923)</b>	<b>(392,098)</b>	<b>(411,385)</b>	<b>66,653</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(756,923)	(392,098)	(411,385)	66,653
<b>Fund Balances, Beginning</b>	<b>1,896,070</b>	<b>5,579,714</b>	<b>4,805,001</b>	<b>409,911</b>
<b>Fund Balances, Ending</b>	<b>\$ 1,139,147</b>	<b>\$ 5,187,616</b>	<b>\$ 4,393,616</b>	<b>\$ 476,564</b>

**Special Revenue Funds**

<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>	<b>EMS Donations</b>	<b>Library Donations</b>
\$	\$	\$	\$	\$	\$
		26,330			
4	21	802	616		116
	293		3,418		539
<u>4</u>	<u>314</u>	<u>27,132</u>	<u>4,034</u>		<u>655</u>
		6,798			
			2,764		
		<u>6,798</u>	<u>2,764</u>		
4	314	20,334	1,270		655
4	314	20,334	1,270		655
4,213	24,893	947,424	721,670	8,717	134,652
<u>\$ 4,217</u>	<u>\$ 25,207</u>	<u>\$ 967,758</u>	<u>\$ 722,940</u>	<u>\$ 8,717</u>	<u>\$ 135,307</u>

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

	<b>Special Revenue Funds</b>			
	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>
<b>Revenues</b>				
Taxes	\$	\$	\$	\$
Fees and fines	371			2,185
Intergovernmental				396
Earnings on investments	54	34		
Miscellaneous		550	2,132	
<b>Total Revenues</b>	<u>425</u>	<u>584</u>	<u>2,132</u>	<u>2,581</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice				
Construction and maintenance				
Health and welfare				
Public safety				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>				
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>425</u>	<u>584</u>	<u>2,132</u>	<u>2,581</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	425	584	2,132	2,581
<b>Fund Balances, Beginning</b>	<u>63,508</u>	<u>39,483</u>	<u>35,429</u>	<u>115,004</u>
<b>Fund Balances, Ending</b>	<u>\$ 63,933</u>	<u>\$ 40,067</u>	<u>\$ 37,561</u>	<u>\$ 117,585</u>

**Special Revenue Funds**

<b>Gus George Memorial</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>	<b>Courthouse Security</b>
\$	\$	\$	\$	\$	\$
			65,326		22,616
3	14	62,500 122		22	294
<u>3</u>	<u>14</u>	<u>62,622</u>	<u>65,326</u>	<u>22</u>	<u>22,910</u>
			10,913 (3,234)		
		<u>4,015</u>	<u>7,679</u>		
3	14	58,607	57,647	22	22,910
<u>3</u>	<u>14</u>	<u>58,607</u>	<u>57,647</u>	<u>22</u>	<u>22,910</u>
3,275	16,805	102,717	1,752,664	25,108	355,538
<u>\$ 3,278</u>	<u>\$ 16,819</u>	<u>\$ 161,324</u>	<u>\$ 1,810,311</u>	<u>\$ 25,130</u>	<u>\$ 378,448</u>

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

	<b>Special Revenue Funds</b>			
	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>
<b>Revenues</b>				
Taxes	\$	\$	\$	\$
Fees and fines				
Intergovernmental		1,621		
Earnings on investments	753	2,723		48
Miscellaneous		141,076		
<b>Total Revenues</b>	<u>753</u>	<u>145,420</u>		<u>48</u>
<b>Expenditures</b>				
Current:				
General administration	853			
Administration of justice		13,690		
Construction and maintenance				
Health and welfare				
Public safety		10,317		2,272
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>853</u>	<u>24,007</u>		<u>2,272</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(100)	121,413		(2,224)
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	(100)	121,413		(2,224)
<b>Fund Balances, Beginning</b>	898,074	3,086,164	6,471	57,225
<b>Fund Balances, Ending</b>	<u>\$ 897,974</u>	<u>\$ 3,207,577</u>	<u>\$ 6,471</u>	<u>\$ 55,001</u>

**Special Revenue Funds**

<b>Emergency Food and Shelter Program</b>	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>HOPE 3 Implementation and Program Sales</b>	<b>Child Support Title IV-D Reimbursement</b>
\$	\$	\$	\$	\$	\$
88,196	1,068,365		(111,554)		187,717
59		129		8	157
				776	
<u>88,255</u>	<u>1,068,365</u>	<u>129</u>	<u>(111,554)</u>	<u>784</u>	<u>187,874</u>
90,423		985	75,777		
<u>90,423</u>		<u>985</u>	<u>75,777</u>		
(2,168)	1,068,365	(856)	(187,331)	784	187,874
		64,050			
		<u>64,050</u>			
(2,168)	1,068,365	63,194	(187,331)	784	187,874
		107,539			
<u>\$ (2,168)</u>	<u>\$ 1,068,365</u>	<u>\$ 170,733</u>	<u>\$ (187,331)</u>	<u>\$ 784</u>	<u>\$ 187,874</u>

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

	<b>Special Revenue Funds</b>			
	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>Adult Probation - State Funds</b>
<b>Revenues</b>				
Taxes	\$	\$	\$	\$
Fees and fines				163,406
Intergovernmental	152,553	143,353	(85,892)	1,397,203
Earnings on investments	131			1,892
Miscellaneous				3,380
<b>Total Revenues</b>	<u>152,684</u>	<u>143,353</u>	<u>(85,892)</u>	<u>1,565,881</u>
<b>Expenditures</b>				
Current:				
General administration				
Administration of justice		8,249	129,833	323,532
Construction and maintenance				
Health and welfare				
Public safety	7,748			
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<u>7,748</u>	<u>8,249</u>	<u>129,833</u>	<u>323,532</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	144,936	135,104	(215,725)	1,242,349
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	144,936	135,104	(215,725)	1,242,349
<b>Fund Balances, Beginning</b>				
<b>Fund Balances, Ending</b>	<u>\$ 144,936</u>	<u>\$ 135,104</u>	<u>\$ (215,725)</u>	<u>\$ 1,242,349</u>

**Capital Projects Funds**

<b>FBFCWSC Construction Drainage Projects</b>	<b>2001-2007 Mobility Projects</b>	<b>TOTALS</b>
\$	\$	\$ 21,507
		324,635
		3,039,020
4,986	2,112	32,712
		230,334
<u>4,986</u>	<u>2,112</u>	<u>3,648,208</u>
		11,766
		1,155,475
		1,031,483
		167,185
		23,101
		85,930
		<u>2,474,940</u>
4,986	2,112	1,173,268
		64,050
		<u>64,050</u>
4,986	2,112	1,237,318
3,888,457	83,464	25,169,190
<u>\$ 3,893,443</u>	<u>\$ 85,576</u>	<u>\$ 26,406,508</u>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 12,113,848	\$ 12,113,848	\$ 13,030	\$ (12,100,818)	0.1%
Fees and fines	5,225,000	5,225,000	44,401	(5,180,599)	0.8%
Intergovernmental	105,000	105,000	68,283	(36,717)	65.0%
Earnings on investments	175,000	175,000	6,862	(168,138)	3.9%
Miscellaneous	450,000	450,000	76,930	(373,070)	17.1%
<b>Total Revenues</b>	<b>18,068,848</b>	<b>18,068,848</b>	<b>209,506</b>	<b>(17,859,342)</b>	<b>1.2%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	18,910,082	18,910,082	605,421	18,304,661	3.2%
<b>Capital Outlay</b>	<b>1,299,760</b>	<b>1,299,760</b>	<b>-</b>	<b>1,299,760</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>20,209,842</b>	<b>20,209,842</b>	<b>605,421</b>	<b>19,604,421</b>	<b>3.0%</b>
<b>Net change in fund balances- budgetary basis</b>	<b>(2,140,994)</b>	<b>(2,140,994)</b>	<b>(395,915)</b>	<b>1,745,079</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>3,817</b>		
<b>Fund balances, Beginning</b>	<b>5,579,714</b>	<b>5,579,714</b>	<b>5,579,714</b>		
<b>Fund balances, Ending</b>	<b>\$ 3,438,720</b>	<b>\$ 3,438,720</b>	<b>\$ 5,187,616</b>	<b>\$ 1,745,079</b>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 209,506	\$	\$ 209,506
Expenditures	605,421	(3,817)	601,604
<b>Net Changes in Fund Balances</b>	<b>(395,915)</b>	<b>3,817</b>	<b>(392,098)</b>
<b>Fund balances, Beginning</b>			<b>5,579,714</b>
<b>Fund balances, Ending</b>			<b>\$ 5,187,616</b>

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

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Taxes	\$ 7,419,983	\$ 7,419,983	\$ 8,477	\$ (7,411,506)	0.1%
Earnings on investments	100,000	100,000	6,332	(93,668)	6.3%
Miscellaneous	90,000	90,000	3	(89,997)	0.0%
<b>Total Revenues</b>	<u>7,609,983</u>	<u>7,609,983</u>	<u>14,812</u>	<u>(7,595,171)</u>	<u>0.2%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	7,092,284	7,092,284	426,062	6,666,222	6.0%
<b>Capital Outlay</b>	<u>638,400</u>	<u>638,400</u>	<u></u>	<u>638,400</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<u>7,730,684</u>	<u>7,730,684</u>	<u>426,062</u>	<u>7,304,622</u>	<u>5.5%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(120,701)</u>	<u>(120,701)</u>	<u>(411,250)</u>	<u>(290,548)</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers out	<u>(563,000)</u>	<u>(563,000)</u>	<u></u>	<u>(563,000)</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>(563,000)</u>	<u>(563,000)</u>	<u></u>	<u>(563,000)</u>	
<b>Net change in fund balances- budgetary basis</b>					
	(683,701)	(683,701)	(411,250)	(853,548)	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>					
			(135)		
<b>Fund balances, Beginning</b>	4,805,001	4,805,001	4,805,001		
<b>Fund balances, Ending</b>	<u>\$ 4,121,300</u>	<u>\$ 4,121,300</u>	<u>\$ 4,393,617</u>	<u>\$ (853,548)</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
<b>General Fund</b>			
Revenues	\$ 14,812	\$	\$ 14,812
Expenditures	<u>426,062</u>	<u>135</u>	<u>426,196</u>
<b>Net Changes in Fund Balances</b>	(411,250)	(135)	(411,384)
<b>Fund balances, Beginning</b>			<u>4,805,001</u>
<b>Fund balances, Ending</b>			<u>\$ 4,393,617</u>

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

	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Amended Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Taxes	\$ 27,368,891	\$ 27,368,891	\$ 29,406	\$ (27,339,485)	0.1%
Fees and fines	100,000	100,000.0	-	(100,000)	0.0%
Earnings on investments	145,000	145,000	4,454	(140,546)	3.1%
<b>Total Revenues</b>	<b>27,613,891</b>	<b>27,613,891</b>	<b>33,860</b>	<b>(27,580,031)</b>	<b>0.1%</b>
<b>Expenditures</b>					
Current:					
Principal	13,280,000	13,280,000	-	13,280,000	0.0%
Interest and fiscal charges	14,858,461	14,858,461	-	14,858,461	0.0%
Debt issuance costs			-		
<b>Total Expenditures</b>	<b>28,138,461</b>	<b>28,138,461</b>		<b>28,138,461</b>	<b>0.0%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(524,570)	(524,570)	33,860	558,430	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds			-		
<b>Total Other Financing Sources (Uses)</b>					
<b>Net change in fund balances- budgetary basis</b>	<b>(524,570)</b>	<b>(524,570)</b>	<b>33,860</b>	<b>558,430</b>	
<b>Fund balances, Beginning</b>	<b>5,181,758</b>	<b>5,181,758</b>	<b>5,181,758</b>		
<b>Fund balances, Ending</b>	<b>\$ 4,657,188</b>	<b>\$ 4,657,188</b>	<b>\$ 5,215,618</b>	<b>\$ 558,430</b>	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 2,993,262	\$ 762,108	\$ 3,755,370
Due from other funds	2,123,734	110,941	2,234,675
Other receivables			
Total Current Assets	<u>5,116,996</u>	<u>873,049</u>	<u>5,990,045</u>
Fixed Assets:			
Construction-in-progress	88,810		88,810
Total Fixed Assets	<u>88,810</u>		<u>88,810</u>
<b>Total Assets</b>	<u>5,205,806</u>	<u>873,049</u>	<u>6,078,855</u>
<b>Liabilities</b>			
Benefits payable	4,291,916	3,448,518	7,740,434
<b>Total Liabilities</b>	<u>4,291,916</u>	<u>3,448,518</u>	<u>7,740,434</u>
<b>Net Assets (Deficit)</b>			
Unrestricted	913,890	(2,575,469)	(1,661,579)
<b>Total Net Assets (Deficit)</b>	<u>\$ 913,890</u>	<u>\$ (2,575,469)</u>	<u>\$ (1,661,579)</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 2,640,675	\$ 124,993	\$ 2,765,668
<b>Total Operating Revenues</b>	<u>2,640,675</u>	<u>124,993</u>	<u>2,765,668</u>
<b>Operating Expenses</b>			
Current operations - general administration	53,586		53,586
Capital Outlay	(8,881)		(8,881)
Benefits provided	<u>2,253,872</u>	<u>193,261</u>	<u>2,447,133</u>
<b>Total Operating Expenses</b>	<u>2,298,577</u>	<u>193,261</u>	<u>2,491,838</u>
<b>Operating Income (Loss)</b>	342,098	(68,268)	273,830
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>4,743</u>		<u>4,743</u>
<b>Total Non-Operating Revenues</b>	<u>4,743</u>		<u>4,743</u>
Change in Net Assets	346,841	(68,268)	278,573
<b>Total Net Assets (Deficit), Beginning</b>	<u>567,049</u>	<u>(2,507,201)</u>	<u>(1,940,152)</u>
<b>Total Net Assets (Deficit), Ending</b>	<u>\$ 913,890</u>	<u>\$ (2,575,469)</u>	<u>\$ (1,661,579)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Month Ended October 31, 2011*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 2,393,886	\$ (94,178)	\$ 2,299,708
Payment of benefits	(1,883,631)	26,618	(1,857,013)
Payment of general administration expenses	(53,586)		(53,586)
Capital Outlay	8,881		8,881
	<u>465,550</u>	<u>(67,560)</u>	<u>397,990</u>
<b>Net Cash Provided (Used) by Operating Activities</b>			
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	4,742		4,742
<b>Net Cash Flows Provided by Investing Activities</b>	<u>4,742</u>		<u>4,742</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	470,292	(67,560)	402,732
<b>Cash and Cash Equivalents, Beginning</b>	<u>4,194,273</u>	<u>835,413</u>	<u>5,029,686</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 2,993,263</u>	<u>\$ 762,109</u>	<u>\$ 5,432,418</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 342,098	\$ (68,268)	\$ 273,830
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	525		525
(Increase) Decrease in due from other funds	(247,314)	(219,171)	(466,485)
Increase (Decrease) in Benefits payable	370,241	219,879	590,120
<b>Total adjustments</b>	<u>123,452</u>	<u>708</u>	<u>124,160</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 465,550</u>	<u>\$ (67,560)</u>	<u>\$ 397,990</u>



## STATISTICAL SECTION

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

<b>Contents</b>	<b>Pages</b>
Financial Trends	54-63
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	Fiscal Year			
	2003	2004	2005	2006
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 295,858,324	\$ 340,361,097	\$ 370,338,466	\$ 432,997,770
Restricted	824,924	1,005,711	1,975,443	3,082,489
Unrestricted	53,326,394	41,675,720	41,861,958	65,582,780
<b>Total governmental activities net assets</b>	<u>\$ 350,009,642</u>	<u>\$ 383,042,528</u>	<u>\$ 414,175,867</u>	<u>\$ 501,663,039</u>
<b>Primary Government: Total primary government net assets</b>	<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					Month Ended
2007	2008	2009	2010	2011	10/31/2011
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 752,717,326	\$ 737,235,568
2,712,985	4,034,606	5,363,740	4,168,945	4,477,906	31,742,794
<u>67,881,987</u>	<u>42,289,889</u>	<u>23,075,239</u>	<u>(2,719,935)</u>	<u>(53,786,889)</u>	<u>(70,812,991)</u>
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 703,408,343</u>	<u>\$ 698,165,371</u>
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 708,025,880</u>	<u>\$ 715,835,685</u>	<u>\$ 703,408,343</u>	<u>\$ 698,165,371</u>

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

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

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

Fiscal Year					Month Ended
2007	2008	2009	2010	2011	10/31/2011
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 45,988,801	\$ 3,883,345
5,655,962	7,581,878	8,841,189	8,059,389	8,648,273	517,043
33,416,844	65,681,467	75,836,037	78,194,354	86,061,375	4,550,036
25,197,262	47,535,293	47,188,776	45,850,196	37,710,914	1,302,328
19,465,407	21,592,759	25,623,533	23,789,044	25,213,466	1,219,901
826,741	1,143,390	1,188,580	1,131,763	1,169,614	51,031
49,422,796	50,016,288	61,126,911	55,214,005	54,854,242	3,269,572
1,699,999	2,128,502	1,879,525	2,576,095	2,603,171	153,035
10,474,327	12,325,097	12,956,363	13,468,700	14,810,488	843,527
9,190,051	10,621,067	12,338,352	15,494,994	14,887,908	(4,024,149)
					(269,694)
					-
<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 287,855,311</u>	<u>\$ 288,013,882</u>	<u>\$ 291,948,252</u>	<u>\$ 11,495,975</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 7,157,132	\$ 562,587
1,760,789	1,976,033	2,451,191		3,988,371	16,632
11,948,143	6,692,111	6,828,228	7,032,374	7,222,932	503,444
7,690,682	8,305,998	8,442,746	6,737,542	6,679,429	18,270
5,240,602	4,036,821	5,057,246	5,361,106	5,930,364	509,580
3,493,999	3,946,125	4,887,245	5,060,714	5,511,123	31,155
86,733	189,273	187,724	136,864	141,893	27,326
240,363	262,957	256,730	240,719	246,699	17,600
1,633,383	6,386,016	6,257,935	5,292,339	11,285,351	20,223
4,944,665	5,995,866	7,242,476	6,805,719	7,719,264	2,884,883
368,058	1,137,555	1,509,761	356,447	1,361,767	134,562
5,042,570	4,663,836	4,982,855	4,931,149	6,479,035	101,187
10,648	1,936		13,136		
4,895,654	5,754,025	13,784,334	4,464,349	8,549,842	248,129
112,464	102,738	61,023	1,255,743	157,468	13,248
88,948	141,938	97,403	194,400	174,204	12,538
			2,934	1,496,654	
101,241,210	33,540,586	62,012,765	30,355,407		
		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>\$ 74,101,528</u>	<u>\$ 5,101,364</u>

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

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

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

Fiscal Year					Month Ended
2007	2008	2009	2010	2011	10/31/2011
\$ (41,443,758)	\$ (161,765,106)	\$ (154,841,871)	\$ (199,185,595)	\$ (217,846,724)	\$ (6,394,611)
<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,185,595)</u>	<u>\$ (217,846,724)</u>	<u>\$ (6,394,611)</u>
\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 213,618
12,009,284	8,082,178	3,664,184	3,870,155	2,925,202	109,720
<u>875,137</u>	<u>3,486,452</u>	<u>3,901,588</u>	<u>4,237,069</u>	<u>5,673,841</u>	<u>828,301</u>
<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>	<u>205,419,382</u>	<u>1,151,639</u>
<u>\$ 164,288,923</u>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>	<u>\$ 205,419,382</u>	<u>\$ 1,151,639</u>
\$ 122,845,165	\$ 21,636,204	\$ 44,191,304	\$ 7,809,805	\$ (12,427,342)	\$ (5,242,972)
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,809,805</u>	<u>\$ (12,427,342)</u>	<u>\$ (5,242,972)</u>

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

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

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

\*\* Audit in progress

Fiscal Year					Month Ended
2007	2008	2009	2010	2011**	10/31/2011
\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$
35,375,155	38,547,536	34,463,474	43,269,189	43,922,974	31,715,501
<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>	<u>\$ 44,058,981</u>	<u>\$ 31,715,501</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 5,215,618
	7,879	11,224	4,305	69,379	
171,246,482	106,937,644	154,475,649	76,694,711		12,838,437
16,787,185	15,585,100	23,120,456	22,906,854	30,082,521	22,427,489
4,381,036	4,857,926				
<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>	<u>\$ 35,333,658</u>	<u>\$ 40,481,544</u>

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

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

Fiscal Year						Month Ended
2006	2007	2008	2009	2010	2011	10/31/2011
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 213,617
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	37,371,124	1,688,014
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	36,898,604	3,311,298
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	2,798,039	109,722
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	6,635,261	841,227
<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>281,109,926</u>	<u>6,163,878</u>
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	42,538,899	3,883,345
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	7,176,186	517,043
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	71,692,984	4,460,910
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	29,542,425	1,302,327
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	22,067,744	1,219,901
890,696	934,276	975,720	1,049,985	933,519	986,392	51,031
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	44,156,502	3,269,572
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	2,263,590	153,035
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	12,176,637	843,527
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	88,887,596	(2,414,603)
5,995,000	7,125,000	8,220,000	11,170,000	32,700,000	12,590,000	
4,105,682	6,610,629	12,266,435	13,325,621	16,567,752	15,777,523	
<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>349,856,478</u>	<u>13,286,088</u>
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	(68,746,552)	(7,122,210)
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,402,786	64,050
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(64,050)
30,245,000	157,552,984		127,734,150	22,950,147	229,853	
<u>30,245,000</u>	<u>157,552,984</u>		<u>127,734,150</u>	<u>22,950,147</u>	<u>229,853</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>\$ (68,516,699)</u>	<u>\$ (7,122,210)</u>