

MONTHLY FINANCIAL REPORT
For Year Ended December 31, 2011



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

Robert Ed Sturdivant
County Auditor

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April 13, 2012

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

Gentlemen:

The Monthly Unaudited Financial Report for the month ending December 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**

December 31, 2011

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 68,581,583	\$ 37,947,120
Receivables:		
Taxes, net	137,083,172	
Grants	3,796,395	
Fees and fines	4,326,692	
Other	1,230,600	
Deferred issuance costs	3,311,494	738,947
Due from component units	10,796,770	
Capital assets, not being depreciated	459,165,824	
Capital assets, net of accumulated depreciation	611,528,713	156,605,669
Total Assets	1,299,821,243	195,291,736
Liabilities		
Accounts payable and accrued expenses	8,855,492	
Accrued interest payable	1,224,897	558,119
Unearned revenues	129,695,336	
Due to primary government		10,796,770
Due to other governments	1,186,678	
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	578,591,130	148,846,948
Net Assets		
Invested in capital assets, net of related debt	751,103,930	19,113,610
Restricted for:		
Debt Service	27,679,017	
Unrestricted	(57,552,837)	27,331,180
Total Net Assets	\$ 721,230,110	\$ 46,444,790

FORT BEND COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Three Months Ended December 31, 2011

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 9,801,529	\$ 1,701,319	\$ 823,710	\$
Financial administration	1,713,487	210,102		
Administration of justice	15,766,102	1,240,507	3,784,702	
Construction and maintenance	7,400,237	409,028	139,318	
Health and welfare	5,352,754	1,336,494	1,790,588	
Cooperative services	175,504			
Public safety	10,310,601	101,044	964,986	
Park and recreation	484,239	74,638	13,248	
Libraries and education	3,067,360	53,742	14,964	
Capital outlay, interim financial activity	(2,900,369)			
Internal Service Fund, interim activity	(205,033)			
Interest on long-term debt	1,000			
Total Primary Government	\$ 50,967,411	\$ 5,126,874	\$ 7,531,516	\$ -
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	2,376,924	3,222,370		
Grand Parkway Toll Road Operations	(85,658)			53,323
FB Housing Finance Corp.				
Total Component Units	\$ 2,291,266	\$ 3,222,370	\$	\$ 53,323

General revenues:

Property taxes, penalties, and interest

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

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

Primary Government	Component Units
Governmental Activities	
\$ (7,276,500)	\$
(1,503,385)	
(10,740,893)	
(6,851,891)	
(2,225,672)	
(175,504)	
(9,244,571)	
(396,353)	
(2,998,654)	
2,900,369	
205,033	
(1,000)	
<u>(38,309,021)</u>	
	845,446
	138,981
	<u>984,427</u>
38,691,692	
271,197	83,823
2,851,929	
<u>41,814,818</u>	<u>83,823</u>
3,505,797	1,068,250
717,724,313	45,376,540
<u>\$ 721,230,110</u>	<u>\$ 46,444,790</u>

FORT BEND COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 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	\$ 15,410,422	\$ 10,538,451	\$ 349,008	\$ 6,782,374
Taxes receivable, net	104,956,334	18,365,463		
Grants receivable	3,543,280			
Fines and fees receivable	4,319,143			
Other receivables	1,078,278			
Due from other funds	8,779,439			
Due from component units	10,796,770			
Total Assets	<u>\$ 148,883,666</u>	<u>\$ 28,903,914</u>	<u>\$ 349,008</u>	<u>\$ 6,782,374</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 1,215,060	\$	\$	\$
Accrued payroll	894			
Due to other funds			6,313,630	1,100
Due to other governments	1,186,678			
Deferred revenue	109,334,559	18,365,463		
Total Liabilities	<u>111,737,191</u>	<u>18,365,463</u>	<u>6,313,630</u>	<u>1,100</u>
Fund Balances:				
Reserved for:				
Debt service		10,538,451		
Capital projects			(5,964,622)	6,781,274
Unreserved, reported in:				
General Fund	37,146,475			
Special revenue funds				
Total Fund Balances	<u>37,146,475</u>	<u>10,538,451</u>	<u>(5,964,622)</u>	<u>6,781,274</u>
Total Liabilities and Fund Balances	<u>\$ 148,883,666</u>	<u>\$ 28,903,914</u>	<u>\$ 349,008</u>	<u>\$ 6,782,374</u>

<u>Justice Center Project Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,991,236	\$ 28,473,914	\$ 64,545,405
	13,761,374	137,083,171
	253,114	3,796,394
		4,319,143
	159,870	1,238,148
	632	8,780,071
		10,796,770
<u>\$ 2,991,236</u>	<u>\$ 42,648,904</u>	<u>\$ 230,559,102</u>
\$	\$	\$ 1,215,060
		894
306,405	3,847,950	10,469,085
		1,186,678
	13,761,374	141,461,396
<u>306,405</u>	<u>17,609,324</u>	<u>154,333,113</u>
		10,538,451
2,684,831	3,904,667	7,406,150
		37,146,475
	21,134,913	21,134,913
<u>2,684,831</u>	<u>25,039,580</u>	<u>76,225,989</u>
<u>\$ 2,991,236</u>	<u>\$ 42,648,904</u>	<u>\$ 230,559,102</u>

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bond Fund</u>
Revenues				
Taxes	\$ 29,586,524	\$ 5,324,788	\$	\$
Fees and fines	4,081,381			
Intergovernmental	2,889,994			
Earnings on investments	125,909	14,956	224	19,403
Miscellaneous	2,576,658	17,949		
Total Revenues	<u>39,260,466</u>	<u>5,357,693</u>	<u>224</u>	<u>19,403</u>
Expenditures				
Current:				
General administration	9,523,514			
Financial administration	1,676,066			
Administration of justice	11,991,104			
Construction and maintenance	663,503			660,160
Health and welfare	4,268,102			
Cooperative services	165,167			
Public safety	9,711,776			
Parks and recreation	404,006			
Libraries and education	2,864,475			
Capital Outlay	4,841,209		1,546,235	411,030
Debt Service:				
Interest and fiscal charges		500		
Debt issuance costs		500		
Total Expenditures	<u>46,108,922</u>	<u>1,000</u>	<u>1,546,235</u>	<u>1,071,190</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(6,848,456)</u>	<u>5,356,693</u>	<u>(1,546,011)</u>	<u>(1,051,787)</u>
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)	<u>(64,050)</u>			
Total Other Financing Sources (Uses)	<u>(64,050)</u>			
Net change in fund balances	(6,912,506)	5,356,693	(1,546,011)	(1,051,787)
Fund Balances, Beginning	<u>44,058,981</u>	<u>5,181,758</u>	<u>(4,418,611)</u>	<u>7,833,061</u>
Fund Balances, Ending	<u>\$ 37,146,475</u>	<u>\$ 10,538,451</u>	<u>\$ (5,964,622)</u>	<u>\$ 6,781,274</u>

Justice Center Project Fund	Other Governmental Funds	Total Governmental Funds
\$	\$ 3,780,379	\$ 38,691,691
	1,449,688	5,531,069
	5,725,800	8,615,794
14,401	96,304	271,197
	465,976	3,060,583
<u>14,401</u>	<u>11,518,147</u>	<u>56,170,334</u>
	76,544	9,600,058
	2,330	1,678,396
	3,977,095	15,968,199
6,980	5,326,070	6,656,713
	1,086,401	5,354,503
		165,167
	86,603	9,798,379
		404,006
	2,514	2,866,989
(1,182,534)	1,227,633	6,843,573
		500
		500
<u>(1,175,554)</u>	<u>11,785,190</u>	<u>59,336,983</u>
<u>1,189,955</u>	<u>(267,043)</u>	<u>(3,166,649)</u>
	136,982	136,982
	(72,932)	(136,982)
	64,050	
1,189,955	(202,993)	(3,166,649)
1,494,876	25,242,573	79,392,638
<u>\$ 2,684,831</u>	<u>\$ 25,039,580</u>	<u>\$ 76,225,989</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 4,036,175
Due from other funds	1,689,016
Total Current Assets	<u>5,725,191</u>
Fixed Assets:	
Construction-in-progress	280,123
Total Fixed Assets	<u>280,123</u>
Total Assets	<u>6,005,314</u>
Liabilities	
Current Liabilities:	
Benefits payable	7,740,433
Total Current Liabilities	<u>7,740,433</u>
Total Liabilities	<u>7,740,433</u>
Net Assets (Deficit)	
Unrestricted	<u>(1,735,119)</u>
Total Net Assets (Deficit)	<u>\$ (1,735,119)</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 7,912,833
Total Operating Revenues	<u>7,912,833</u>
Operating Expenses	
Current operations - general administration	104,183
Benefits provided	7,613,751
Total Operating Expenses	<u>7,717,934</u>
Operating Income (Loss)	194,899
Non-Operating Revenues	
Earnings on investments	10,134
Total Non-Operating Revenues	<u>10,134</u>
Change in Net Assets	205,033
Total Net Assets (Deficit), Beginning	<u>(1,940,152)</u>
Total Net Assets (Deficit), Ending	<u>\$ (1,735,119)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Three Months Ended December 31, 2011

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Charges for services	\$ 6,527,442
Payment of benefits	(7,613,751)
Payment of general administration expenses	(104,183)
	<u>(1,190,492)</u>
Cash Flows from Investing Activities	
Interest earned on investments	10,134
Net Cash Provided by Investing Activities	<u>10,134</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	191,313
Net Cash (Used) by Capital and Related Financing Activities	<u>191,313</u>
Net Increase in Cash and Cash Equivalents	(989,045)
Cash and Cash Equivalents, Beginning	<u>5,416,728</u>
Cash and Cash Equivalents, End	<u>\$ 4,236,370</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 194,899
Change in assets and liabilities:	
(Increase) Decrease in other receivables	20,490
(Increase) Decrease in due from other funds	(1,405,881)
Increase (Decrease) in benefits payable	
Total adjustments	<u>(1,385,391)</u>
Net Cash Provided by Operating Activities	<u>\$ (1,190,492)</u>

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

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 16,797,569</u>
Total Assets	<u><u>\$ 16,797,569</u></u>
Liabilities	
Due to other governments	<u>\$ 16,797,570</u>
Total Liabilities	<u><u>\$ 16,797,570</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

December 31, 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	\$ 7,633	\$ 37,886,086	\$ 53,401	\$	\$ 37,947,120
Deferred bond issuance costs		738,947			738,947
Due from Fort Bend Grand Parkway Toll Road Authority		2,025,124			2,025,124
Capital assets, net		147,827,092	8,778,577		156,605,669
Total Assets	<u>7,633</u>	<u>188,477,249</u>	<u>8,831,978</u>		<u>197,316,860</u>
Liabilities and Net Assets					
Liabilities					
Due to primary government		383,883	10,412,887		10,796,770
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
Total Liabilities		<u>138,434,061</u>	<u>12,438,011</u>		<u>150,872,072</u>
Net Assets					
Invested in capital assets, net of related debt		10,335,033	8,778,577		19,113,610
Unrestricted	7,633	39,708,157	(12,384,610)		27,331,180
Total Net Assets	<u>\$ 7,633</u>	<u>\$ 50,043,190</u>	<u>\$ (3,606,033)</u>	<u>\$</u>	<u>\$ 46,444,790</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Three Months Ended December 31, 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	2,376,924	3,222,370	
Interest on long-term debt			
Total Fort Bend Toll Road Authority	<u>2,376,924</u>	<u>3,222,370</u>	_____
Grand Parkway Toll Road Operations			
Toll road operations	(85,658)		53,323
Total Grand Parkway Toll Road Operations	<u>(85,658)</u>	_____	<u>53,323</u>
Fort Bend Housing Finance Corporation			
General administration	_____	_____	_____
Total Fort Bend Housing Finance Corporation	_____	_____	_____
Total Component Units	<u>\$ 2,376,924</u>	<u>\$ 3,222,370</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
\$	\$	\$	\$	\$
	845,446			845,446
	845,446			845,446
		138,981		138,981
		138,981		138,981
	845,446	138,981		984,427
19	83,798	6		83,823
19	83,798	6		83,823
19	929,244	138,987		1,068,250
7,614	49,113,946	(3,745,020)		45,376,540
\$ 7,633	\$ 50,043,190	\$ (3,606,033)	\$	\$ 46,444,790



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 Three Months Ended December 31, 2011

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 152,257,345	\$ 152,257,345	\$ 29,551,694	\$(122,705,651)	19.4%
Fees and fines	21,108,350	21,108,350	3,931,235	(17,177,115)	18.6%
Intergovernmental	2,232,100	2,232,100	290,396	(1,941,704)	13.0%
Earnings on investments	1,503,530	1,503,530	125,909	(1,377,621)	8.4%
Miscellaneous	2,646,100	2,646,100	481,178	(2,164,922)	18.2%
Total Revenues	179,747,425	179,747,425	34,380,411	(145,367,014)	19.1%
Expenditures					
Current:					
General administration	39,289,746	39,240,770	8,868,032	30,372,737	22.6%
Financial administration	7,351,300	7,351,300	1,676,066	5,675,234	22.8%
Administration of justice	53,058,031	52,820,139	11,765,284	41,054,856	22.3%
Construction and maintenance	3,062,682	3,062,682	663,503	2,399,179	21.7%
Health and welfare	20,302,509	20,022,693	3,111,013	16,911,681	15.5%
Cooperative services	980,949	980,949	164,409	816,540	16.8%
Public safety	35,383,422	35,624,502	8,186,309	27,438,193	23.0%
Parks and recreation	1,912,816	1,912,816	404,006	1,508,809	21.1%
Libraries and education	12,994,633	12,994,633	2,864,475	10,130,158	22.0%
Capital Outlay	6,921,642	1,729,449	71,618	1,657,831	4.1%
Total Expenditures	181,257,729	175,739,932	37,774,714	137,965,217	21.5%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,510,304)	4,007,493	(3,394,303)	(7,401,796)	
Other Financing Sources (Uses)					
Transfers out	(8,298,272)	(8,298,272)	(64,050)	(8,234,222)	
Total Other Financing Sources (Uses)	(8,298,272)	(8,298,272)	(64,050)	(8,234,222)	
Net change in fund balances- budgetary basis	(9,808,576)	(4,290,779)	(3,458,353)	(15,636,018)	
Net adjustment to reflect operations in accordance with GAAP (a)			(3,454,153)		
Fund Balances, Beginning	44,058,981	44,058,981	44,058,981		
Fund Balances, Ending	\$ 34,250,405	\$ 39,768,202	\$ 37,146,475	\$ (15,636,018)	

(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	\$ 34,380,411	\$ 4,880,059	\$ 39,260,471
Expenditures	37,774,714	8,334,213	46,108,927
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,394,303)	(3,454,153)	(6,848,456)
Transfers in		-	
Transfers out	(64,050)	-	(64,050)
Total Other Financing Sources (Uses)	(64,050)		(64,050)
Net Changes in Fund Balances	(3,458,353)	(3,454,153)	(6,912,506)
Fund Balances, Beginning			44,058,981
Fund Balances, Ending			<u>\$ 37,146,475</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
December 31, 2011

Special Revenue Funds

	Juvenile Operations	Road and Bridge	Drainage District	Lateral Road
Assets				
Cash and cash equivalents	\$ (10,542)	\$ 3,899,240	\$ 5,058,405	\$ 477,360
Taxes receivable, net		8,613,643	5,147,731	
Grants receivable		197,400	6,013	
Other receivables		43,280		
Due from other funds				
Total Assets	\$ (10,542)	\$ 12,753,563	\$ 10,212,149	\$ 477,360
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 380,566	252,474	\$ 303,931	\$
Deferred revenues		8,613,643	5,147,731	
Total Liabilities	380,566	8,866,117	5,451,662	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	(391,108)	3,887,446	4,760,488	477,360
Total Fund Balances	(391,108)	3,887,446	4,760,488	477,360
Total Liabilities and Fund Balances	\$ (10,542)	\$ 12,753,563	\$ 10,212,149	\$ 477,360

Special Revenue Funds

County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations	Library Donations
\$ 4,224	\$ 25,397	\$ 983,242	\$ 778,400	\$ 8,717	\$ 135,751
			43,587		
		23,340			
<u>\$ 4,224</u>	<u>\$ 25,397</u>	<u>\$ 1,006,582</u>	<u>\$ 821,987</u>	<u>\$ 8,717</u>	<u>\$ 135,751</u>
\$	\$	2,628	\$ 878	\$	\$ 58
		<u>2,628</u>	<u>878</u>		<u>58</u>
<u>4,224</u>	<u>25,397</u>	<u>1,003,954</u>	<u>821,109</u>	<u>8,717</u>	<u>135,693</u>
<u>4,224</u>	<u>25,397</u>	<u>1,003,954</u>	<u>821,109</u>	<u>8,717</u>	<u>135,693</u>
<u>\$ 4,224</u>	<u>\$ 25,397</u>	<u>\$ 1,006,582</u>	<u>\$ 821,987</u>	<u>\$ 8,717</u>	<u>\$ 135,751</u>

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

	Special Revenue Funds			
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee
Assets				
Cash and cash equivalents	\$ 64,310	\$ 40,794	\$ 42,133	\$ 117,641
Taxes receivable, net				
Grants receivable				
Other receivables	330			85
Due from other funds				
Total Assets	\$ 64,640	\$ 40,794	\$ 42,133	\$ 117,726
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$	\$	\$
Deferred revenues				
Total Liabilities				
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	64,640	40,794	42,133	117,726
Total Fund Balances	64,640	40,794	42,133	117,726
Total Liabilities and Fund Balances	\$ 64,640	\$ 40,794	\$ 42,133	\$ 117,726

Special Revenue Funds

Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest	Courthouse Security
\$ 3,035	\$ 16,847	\$ 153,003	\$ 1,828,901	\$ 23,240	\$ 401,069
			70,286		22,549
<u>\$ 3,035</u>	<u>\$ 16,847</u>	<u>\$ 153,635</u>	<u>\$ 1,899,187</u>	<u>\$ 23,240</u>	<u>\$ 423,618</u>
\$	\$	\$	1,091	\$ 22,536	\$
			1,091	22,536	
<u>3,035</u>	<u>16,847</u>	<u>153,635</u>	<u>1,898,096</u>	<u>704</u>	<u>423,618</u>
<u>3,035</u>	<u>16,847</u>	<u>153,635</u>	<u>1,898,096</u>	<u>704</u>	<u>423,618</u>
<u>\$ 3,035</u>	<u>\$ 16,847</u>	<u>\$ 153,635</u>	<u>\$ 1,899,187</u>	<u>\$ 23,240</u>	<u>\$ 423,618</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 889,773	\$ 3,526,239	\$ 6,730	\$ 47,095
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	<u>\$ 889,773</u>	<u>\$ 3,526,239</u>	<u>\$ 6,730</u>	<u>\$ 47,095</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 924	\$ 11,282	\$	\$
Deferred revenues				
Total Liabilities	<u>924</u>	<u>11,282</u>	<u></u>	<u></u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	888,849	3,514,957	6,730	47,095
Total Fund Balances	<u>888,849</u>	<u>3,514,957</u>	<u>6,730</u>	<u>47,095</u>
Total Liabilities and Fund Balances	<u>\$ 889,773</u>	<u>\$ 3,526,239</u>	<u>\$ 6,730</u>	<u>\$ 47,095</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
\$ 2,736	\$ 1,068,365	\$ 165,070	\$ (249,211)	\$ 786	\$ 185,759
		1,748			
<u>\$ 2,736</u>	<u>\$ 1,068,365</u>	<u>\$ 166,818</u>	<u>\$ (249,211)</u>	<u>\$ 786</u>	<u>\$ 185,759</u>
\$ 108,470	\$	\$ 260	\$ 75,298	\$	\$
<u>108,470</u>		<u>260</u>	<u>75,298</u>		
(105,734)	1,068,365	166,558	(324,509)	786	185,759
<u>(105,734)</u>	<u>1,068,365</u>	<u>166,558</u>	<u>(324,509)</u>	<u>786</u>	<u>185,759</u>
<u>\$ 2,736</u>	<u>\$ 1,068,365</u>	<u>\$ 166,818</u>	<u>\$ (249,211)</u>	<u>\$ 786</u>	<u>\$ 185,759</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
December 31, 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	\$ 124,883	\$ 97,587	\$ 423,817	\$ 1,668,028
Taxes receivable, net				
Grants receivable	4,366			
Other receivables				
Due from other funds				
Total Assets	\$ 129,249	\$ 97,587	\$ 423,817	\$ 1,668,028
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 244	\$ 10,628	\$ 87,413	\$ 28,847
Deferred revenues				
Total Liabilities	244	10,628	87,413	28,847
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	129,005	86,959	336,404	1,639,181
Total Fund Balances	129,005	86,959	336,404	1,639,181
Total Liabilities and Fund Balances	\$ 129,249	\$ 97,587	\$ 423,817	\$ 1,668,028

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

	Special Revenue Funds			
	Juvenile Operations	Road and Bridge	Drainage District	Lateral Road
Revenues				
Taxes	\$	\$ 2,347,390	\$ 1,432,989	\$
Fees and fines		487,140		
Intergovernmental	27,595	68,283	5,000	66,279
Earnings on investments	9,302	23,003	17,269	1,170
Miscellaneous	5,906	228,580	7,022	
Total Revenues	42,803	3,154,396	1,462,280	67,449
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	2,240,369			
Construction and maintenance		3,894,967	1,430,603	
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay	89,612	951,697	76,190	
Total Expenditures	2,329,981	4,846,664	1,506,793	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,287,178)	(1,692,268)	(44,513)	67,449
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(2,287,178)	(1,692,268)	(44,513)	67,449
Fund Balances, Beginning	1,896,070	5,579,714	4,805,001	409,911
Fund Balances, Ending	\$ (391,108)	\$ 3,887,446	\$ 4,760,488	\$ 477,360

Special Revenue Funds

County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations	Library Donations
\$	\$	\$	\$	\$	\$
		73,945			
			28,953		
11	63	2,418	1,878		342
	1,666	496	15,988		2,965
<u>11</u>	<u>1,729</u>	<u>76,859</u>	<u>46,819</u>		<u>3,307</u>
		20,329			
	1,225				
			20,763		
					2,266
	<u>1,225</u>	<u>20,329</u>	<u>20,763</u>		<u>2,266</u>
11	504	56,530	26,056		1,041
11	504	56,530	26,056		1,041
4,213	24,893	947,424	795,053	8,717	134,652
<u>\$ 4,224</u>	<u>\$ 25,397</u>	<u>\$ 1,003,954</u>	<u>\$ 821,109</u>	<u>\$ 8,717</u>	<u>\$ 135,693</u>

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

	Special Revenue Funds			
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines	971			6,817
Intergovernmental				876
Earnings on investments	161	101		
Miscellaneous		1,210	7,454	
Total Revenues	<u>1,132</u>	<u>1,311</u>	<u>7,454</u>	<u>7,693</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			750	4,971
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures			<u>750</u>	<u>4,971</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	1,132	1,311	6,704	2,722
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	1,132	1,311	6,704	2,722
Fund Balances, Beginning	63,508	39,483	35,429	115,004
Fund Balances, Ending	<u>\$ 64,640</u>	<u>\$ 40,794</u>	<u>\$ 42,133</u>	<u>\$ 117,726</u>

Special Revenue Funds

Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest	Courthouse Security
\$	\$	\$	\$	\$	\$
			201,337		67,153
		62,500			
8	42	385		462	927
<u>8</u>	<u>42</u>	<u>62,885</u>	<u>201,337</u>	<u>462</u>	<u>68,080</u>
			65,066		
		11,967	(9,161)	2,330	
248					
<u>248</u>	<u></u>	<u>11,967</u>	<u>55,905</u>	<u>22,536</u>	<u></u>
(240)	42	50,918	145,432	(24,404)	68,080
(240)	42	50,918	145,432	(24,404)	68,080
3,275	16,805	102,717	1,752,664	25,108	355,538
<u>\$ 3,035</u>	<u>\$ 16,847</u>	<u>\$ 153,635</u>	<u>\$ 1,898,096</u>	<u>\$ 704</u>	<u>\$ 423,618</u>

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

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines			259	
Intergovernmental		322,775		
Earnings on investments	2,253	8,382		135
Miscellaneous		189,116		
Total Revenues	2,253	520,273	259	135
Expenditures				
Current:				
General administration	11,478			
Financial administration				
Administration of justice		64,178		
Construction and maintenance				
Health and welfare				
Public safety		27,302		10,265
Libraries and education				
Capital Outlay				
Total Expenditures	11,478	91,480		10,265
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,225)	428,793	259	(10,130)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(9,225)	428,793	259	(10,130)
Fund Balances, Beginning	898,074	3,086,164	6,471	57,225
Fund Balances, Ending	\$ 888,849	\$ 3,514,957	\$ 6,730	\$ 47,095

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
\$	\$	\$	\$	\$	\$
88,196	1,068,365	1,748	559,539		187,717
65		354		10	467
<u>88,261</u>	<u>1,068,365</u>	<u>2,102</u>	<u>559,539</u>	<u>776</u>	<u>188,184</u>
					2,425
193,995		7,133	884,048		
<u>193,995</u>	<u></u>	<u>7,133</u>	<u>884,048</u>	<u></u>	<u>2,425</u>
(105,734)	1,068,365	(5,031)	(324,509)	786	185,759
		64,050			
		<u>64,050</u>			
(105,734)	1,068,365	59,019	(324,509)	786	185,759
		107,539			
<u>\$ (105,734)</u>	<u>\$ 1,068,365</u>	<u>\$ 166,558</u>	<u>\$ (324,509)</u>	<u>\$ 786</u>	<u>\$ 185,759</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Three Months Ended December 31, 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				612,066
Intergovernmental	156,919	143,353	847,167	2,090,535
Earnings on investments	359			5,893
Miscellaneous				4,797
Total Revenues	<u>157,278</u>	<u>143,353</u>	<u>847,167</u>	<u>2,713,291</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		56,394	510,763	1,074,110
Construction and maintenance				
Health and welfare				
Public safety	28,273			
Libraries and education				
Capital Outlay				
Total Expenditures	<u>28,273</u>	<u>56,394</u>	<u>510,763</u>	<u>1,074,110</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	129,005	86,959	336,404	1,639,181
Other Financing Sources (Uses)				
Transfers in				72,932
Transfers (out)				(72,932)
Total Other Financing Sources (Uses)				
Net change in fund balances	129,005	86,959	336,404	1,639,181
Fund Balances, Beginning				
Fund Balances, Ending	<u>\$ 129,005</u>	<u>\$ 86,959</u>	<u>\$ 336,404</u>	<u>\$ 1,639,181</u>

Capital Projects Funds

FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	TOTALS
\$	\$	\$ 3,780,379
		1,449,688
		5,725,800
14,667	6,177	96,304
		465,976
<u>14,667</u>	<u>6,177</u>	<u>11,518,147</u>
		76,544
		2,330
		3,977,095
500		5,326,070
		1,086,401
		86,603
		2,514
	87,598	1,227,633
<u>500</u>	<u>87,598</u>	<u>11,785,190</u>
14,167	(81,421)	(267,043)
		136,982
		(72,932)
		64,050
14,167	(81,421)	(202,993)
3,888,457	83,464	25,242,573
<u>\$ 3,902,624</u>	<u>\$ 2,043</u>	<u>\$ 25,039,580</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 12,113,848	\$ 12,113,848	\$ 2,347,390	\$ (9,766,458)	19.4%
Fees and fines	5,225,000	5,225,000	487,140	(4,737,860)	9.3%
Intergovernmental	105,000	105,000	68,283	(36,717)	65.0%
Earnings on investments	175,000	175,000	23,003	(151,997)	13.1%
Miscellaneous	450,000	450,000	228,580	(221,420)	50.8%
Total Revenues	18,068,848	18,068,848	3,154,396	(14,914,452)	17.5%
Expenditures					
Current:					
Construction and maintenance	18,910,082	18,910,082	3,894,967	15,015,116	20.6%
Capital Outlay	1,299,760	1,299,760	848,001	451,759	65.2%
Total Expenditures	20,209,842	20,209,842	4,742,967	15,466,875	23.5%
Net change in fund balances- budgetary basis	(2,140,994)	(2,140,994)	(1,588,571)	552,423	
Net adjustment to reflect operations in accordance with GAAP (a)			(103,697)		
Fund balances, Beginning	5,579,714	5,579,714	5,579,714		
Fund balances, Ending	\$ 3,438,720	\$ 3,438,720	\$ 3,887,446	\$ 552,423	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 3,154,396	\$	\$ 3,154,396
Expenditures	4,742,967	103,697	4,846,664
Net Changes in Fund Balances	(1,588,571)	(103,697)	(1,692,268)
Fund balances, Beginning			5,579,714
Fund balances, Ending			\$ 3,887,446

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Three Months Ended December 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>
Revenues					
Taxes	\$ 7,419,983	\$ 7,419,983	\$ 1,432,989	\$ (5,986,994)	19.3%
Earnings on investments	100,000	100,000	17,269	(82,731)	17.3%
Miscellaneous	90,000	90,000	7,022	(82,978)	7.8%
Total Revenues	<u>7,609,983</u>	<u>7,609,983</u>	<u>1,457,281</u>	<u>(6,152,702)</u>	<u>19.1%</u>
Expenditures					
Current:					
Construction and maintenance	7,092,284	7,092,284	1,430,603	5,661,682	20.2%
Capital Outlay	638,400	638,400		638,400	0.0%
Total Expenditures	<u>7,730,684</u>	<u>7,730,684</u>	<u>1,430,603</u>	<u>6,300,082</u>	<u>18.5%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,701)	(120,701)	26,678	147,379	
Other Financing Sources (Uses)					
Transfers out	(563,000)	-			
Total Other Financing Sources (Uses)	<u>(563,000)</u>				
Net change in fund balances- budgetary basis	(683,701)	(120,701)	26,678	147,379	
Net adjustment to reflect operations in accordance with GAAP (a)			(71,190)		
Fund balances, Beginning	4,805,001	4,805,001	4,805,001		
Fund balances, Ending	<u>\$ 4,121,300</u>	<u>\$ 4,684,300</u>	<u>\$ 4,760,489</u>	<u>\$ 147,379</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	\$ 1,457,281	\$ 5,000	\$ 1,462,281
Expenditures	1,430,603	76,190	1,506,792
Net Changes in Fund Balances	26,678	(71,190)	(44,512)
Fund balances, Beginning			4,805,001
Fund balances, Ending			<u>\$ 4,760,489</u>

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

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Taxes	\$ 27,368,891	\$ 27,368,891	\$ 5,324,788	\$ (22,044,103)	19.5%
Fees and fines	100,000	100,000.0	17,949	(82,051)	17.9%
Earnings on investments	145,000	145,000	14,956	(130,044)	10.3%
Total Revenues	27,613,891	27,613,891	5,357,694	(22,256,197)	19.4%
Expenditures					
Current:					
Principal	13,280,000	13,280,000	-	13,280,000	0.0%
Interest and fiscal charges	14,858,461	14,858,461	1,000	14,857,461	0.0%
Debt issuance costs			-		
Total Expenditures	28,138,461	28,138,461	1,000	28,137,461	0.0%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(524,570)	(524,570)	5,356,694	5,881,264	
Other Financing Sources (Uses)					
Issuance of Bonds			-		
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	(524,570)	(524,570)	5,356,694	5,881,264	
Fund balances, Beginning	4,849,712	4,849,712	5,181,758		
Fund balances, Ending	\$ 4,325,142	\$ 4,325,142	\$ 10,538,452	\$ 5,881,264	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 3,472,392	\$ 563,782	\$ 4,036,174
Due from other funds	1,358,641	330,375	1,689,016
Other receivables			
Total Current Assets	<u>4,831,033</u>	<u>894,157</u>	<u>5,725,190</u>
Fixed Assets:			
Construction-in-progress	280,123		280,123
Total Fixed Assets	<u>280,123</u>		<u>280,123</u>
Total Assets	<u>5,111,156</u>	<u>894,157</u>	<u>6,005,313</u>
Liabilities			
Benefits payable	4,291,916	3,448,518	7,740,434
Retainage payable			
Due to other funds			
Total Liabilities	<u>4,291,916</u>	<u>3,448,518</u>	<u>7,740,434</u>
Net Assets (Deficit)			
Unrestricted	<u>819,241</u>	<u>(2,554,360)</u>	<u>(1,735,119)</u>
Total Net Assets (Deficit)	<u>\$ 819,241</u>	<u>\$ (2,554,360)</u>	<u>\$ (1,735,119)</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 7,563,335	\$ 349,498	\$ 7,912,833
Total Operating Revenues	<u>7,563,335</u>	<u>349,498</u>	<u>7,912,833</u>
Operating Expenses			
Current operations - general administration	104,183		104,183
Benefits provided	<u>7,217,094</u>	<u>396,657</u>	<u>7,613,751</u>
Total Operating Expenses	<u>7,321,277</u>	<u>396,657</u>	<u>7,717,934</u>
Operating (Loss)	242,058	(47,159)	194,899
Non-Operating Revenues			
Earnings on investments	<u>10,134</u>		<u>10,134</u>
Total Non-Operating Revenues	<u>10,134</u>		<u>10,134</u>
Change in Net Assets	252,192	(47,159)	205,033
Total Net Assets (Deficit), Beginning	<u>567,049</u>	<u>(2,507,201)</u>	<u>(1,940,152)</u>
Total Net Assets (Deficit), Ending	<u>\$ 819,241</u>	<u>\$ (2,554,360)</u>	<u>\$ (1,735,119)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Three Months Ended December 31, 2011

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Charges for services	\$ 6,478,004	\$ 49,438	\$ 6,527,442
Payment of benefits	(7,217,094)	(396,657)	(7,613,751)
Payment of general administration expenses	(104,183)		(104,183)
Net Cash Provided (Used) by Operating Activities	<u>(843,273)</u>	<u>(347,219)</u>	<u>(1,190,492)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	10,134		10,134
Net Cash Flows Provided by Investing Activities	<u>10,134</u>		<u>10,134</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(200,194)		(200,194)
Net Cash (Used) by Capital and Related Financing Activities	<u>(200,194)</u>		<u>(200,194)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,033,333)	(347,219)	(1,180,358)
Cash and Cash Equivalents, Beginning	4,505,726	911,002	5,416,728
Cash and Cash Equivalents, Ending	<u>\$ 3,472,392</u>	<u>\$ 563,783</u>	<u>\$ 4,236,370</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 242,058	\$ (47,159)	\$ 194,899
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	19,000	1,490	20,490
(Increase) Decrease in due from other funds	(1,104,331)	(301,550)	(1,405,881)
Increase (Decrease) in Benefits payable			
Total adjustments	<u>(1,085,331)</u>	<u>(300,060)</u>	<u>(1,385,391)</u>
Net Cash Provided by Operating Activities	<u>\$ (843,273)</u>	<u>\$ (347,219)</u>	<u>\$ (1,190,492)</u>



STATISTICAL SECTION

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

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

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

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

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

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

Fiscal Year					Three Months
2007	2008	2009	2010	2011	Ended 12/31/2011
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 752,717,326	\$ 751,103,930
2,712,985	4,034,606	5,363,740	4,168,945	4,477,906	27,679,017
<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>(57,552,837)</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>\$ 721,230,110</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>\$ 721,230,110</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><u>\$ 151,870,170</u></u>	<u><u>\$ 164,831,181</u></u>	<u><u>\$ 172,262,690</u></u>	<u><u>\$ 170,174,939</u></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><u>\$ 72,381,182</u></u>	<u><u>\$ 82,924,884</u></u>	<u><u>\$ 72,250,767</u></u>	<u><u>\$ 109,089,430</u></u>

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

Fiscal Year					Three Months
2007	2008	2009	2010	2011	Ended 12/31/2011
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 45,988,801	\$ 9,801,529
5,655,962	7,581,878	8,841,189	8,059,389	8,648,273	1,713,487
33,416,844	65,681,467	75,836,037	78,194,354	86,061,375	15,766,102
25,197,262	47,535,293	47,188,776	45,850,196	37,710,914	7,400,237
19,465,407	21,592,759	25,623,533	23,789,044	25,213,466	5,352,754
826,741	1,143,390	1,188,580	1,131,763	1,169,614	175,504
49,422,796	50,016,288	61,126,911	55,214,005	54,854,242	10,310,601
1,699,999	2,128,502	1,879,525	2,576,095	2,603,171	484,239
10,474,327	12,325,097	12,956,363	13,468,700	14,810,488	3,067,360
9,190,051	10,621,067	12,338,352	15,494,994	14,887,908	(2,900,369)
					(205,033)
					1,000
<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>\$ 50,967,411</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 7,157,132	\$ 1,701,319
1,760,789	1,976,033	2,451,191		3,988,371	210,102
11,948,143	6,692,111	6,828,228	7,032,374	7,222,932	1,240,507
7,690,682	8,305,998	8,442,746	6,737,542	6,679,429	409,028
5,240,602	4,036,821	5,057,246	5,361,106	5,930,364	1,336,494
3,493,999	3,946,125	4,887,245	5,060,714	5,511,123	101,044
86,733	189,273	187,724	136,864	141,893	74,638
240,363	262,957	256,730	240,719	246,699	53,742
1,633,383	6,386,016	6,257,935	5,292,339	11,285,351	823,710
4,944,665	5,995,866	7,242,476	6,805,719	7,719,264	3,784,702
368,058	1,137,555	1,509,761	356,447	1,361,767	139,318
5,042,570	4,663,836	4,982,855	4,931,149	6,479,035	1,790,588
10,648	1,936		13,136		
4,895,654	5,754,025	13,784,334	4,464,349	8,549,842	964,986
112,464	102,738	61,023	1,255,743	157,468	13,248
88,948	141,938	97,403	194,400	174,204	14,964
			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>\$ 12,658,390</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					Three Months Ended 12/31/2011
2007	2008	2009	2010	2011	
\$ (41,443,758)	\$ (161,765,106)	\$ (154,841,871)	\$ (199,185,595)	\$ (217,846,724)	\$ (38,309,021)
<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>\$ (38,309,021)</u>
\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 38,691,692
12,009,284	8,082,178	3,664,184	3,870,155	2,925,202	271,197
<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>2,851,929</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>41,814,818</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>\$ 41,814,818</u>
\$ 122,845,165	\$ 21,636,204	\$ 44,191,304	\$ 7,809,805	\$ (12,427,342)	\$ 3,505,797
<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>\$ 3,505,797</u>

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

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

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

** Audit in progress

Fiscal Year					Three Months
2007	2008	2009	2010	2011**	Ended 12/31/2011
\$ 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	37,146,475
<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>\$ 37,146,475</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 10,538,451
	7,879	11,224	4,305	69,379	
171,246,482	106,937,644	154,475,649	76,694,711		7,406,150
16,787,185	15,585,100	23,120,456	22,906,854	30,082,521	21,134,913
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>\$ 39,079,514</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						Three Months Ended 12/31/2011
2006	2007	2008	2009	2010	2011	
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 38,691,691
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	37,371,124	5,531,069
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	36,898,604	8,615,794
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	2,798,039	271,197
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	6,635,261	3,060,583
<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>56,170,334</u>
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	42,538,899	9,600,058
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	7,176,186	1,678,396
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	71,692,984	15,968,199
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	29,542,425	6,656,713
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	22,067,744	5,354,503
890,696	934,276	975,720	1,049,985	933,519	986,392	165,167
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	44,156,502	9,798,379
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	2,263,590	404,006
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	12,176,637	2,866,989
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	88,887,596	6,843,573
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	1,000
<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>59,336,983</u>
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	(68,746,552)	(3,166,649)
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,402,786	136,982
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(136,982)
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>\$ (3,166,649)</u>