



**MONTHLY FINANCIAL REPORT**  
**For Year Ended January 31, 2012**



**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 18, 2012

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

Gentlemen:

The Monthly Unaudited Financial Report for the four months ending January 31, 2012, 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**

January 31, 2012

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Component Units</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 131,346,413	\$ 39,011,272
Receivables:		
Taxes, net	43,641,463	
Grants	2,994,474	
Fees and fines	4,329,434	
Other	1,236,652	
Deferred issuance costs	3,311,494	738,947
Due from component units	18,124,623	
Capital assets, not being depreciated	459,190,373	
Capital assets, net of accumulated depreciation	609,450,810	155,901,570
<b>Total Assets</b>	<b>1,273,625,736</b>	<b>195,651,789</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	8,251,806	
Retainage payable		
Accrued interest payable	1,224,897	558,119
Unearned revenues	36,250,834	
Due to primary government		18,124,623
Due to other governments	820,184	
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>484,176,448</b>	<b>156,174,801</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	747,959,075	18,409,511
Restricted for:		
Debt Service	26,762,934	
Unrestricted	14,727,279	21,067,478
<b>Total Net Assets</b>	<b>\$ 789,449,288</b>	<b>\$ 39,476,989</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
*For the Four Months Ended January 31, 2012*

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	\$ 12,896,159	\$ 2,407,155	\$ 832,232	\$
Financial administration	2,403,828	424,858		
Administration of justice	22,419,557	1,612,860	3,853,470	
Construction and maintenance	10,364,367	763,076	299,800	
Health and welfare	7,516,270	1,598,008	2,608,998	
Cooperative services	239,348			
Public safety	14,670,343	153,734	1,301,908	
Park and recreation	711,281	90,940	13,248	
Libraries and education	4,384,485	73,570	16,583	
Capital outlay, interim financial activity	(1,678,521)			
Internal Service Fund, interim activity	(113,949)			
Interest on long-term debt	1,000			
<b>Total Primary Government</b>	<b>\$ 73,814,168</b>	<b>\$ 7,124,201</b>	<b>\$ 8,926,239</b>	<b>\$ -</b>
<b>Component Units</b>				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	3,417,241	4,620,589		
Grand Parkway Toll Road Operations	7,269,078			53,323
FB Housing Finance Corp.				
<b>Total Component Units</b>	<b>\$ 10,686,319</b>	<b>\$ 4,620,589</b>	<b>\$</b>	<b>\$ 53,323</b>

**General revenues:**

Property taxes, penalties, and interest  
 Unrestricted earnings on investments  
 Miscellaneous

**Total General Revenues**

Changes in Net Assets

**Net Assets, Beginning**

**Net Assets, Ending**

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

<b>Primary Government</b>	<b>Component Units</b>
<b>Governmental Activities</b>	
\$ (9,656,772)	\$
(1,978,970)	
(16,953,227)	
(9,301,491)	
(3,309,264)	
(239,348)	
(13,214,701)	
(607,093)	
(4,294,332)	
1,678,521	
113,949	
(1,000)	
<u>(57,763,728)</u>	
	1,203,348
	(7,215,755)
	<u>(6,012,407)</u>
124,751,953	
410,484	112,856
4,326,266	
<u>129,488,703</u>	<u>112,856</u>
71,724,975	(5,899,551)
717,724,313	45,376,540
<u>\$ 789,449,288</u>	<u>\$ 39,476,989</u>

**FORT BEND COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**January 31, 2012**

	<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	\$ 38,793,553	\$ 22,493,495	\$ 2,055,315	\$ 6,583,836
Taxes receivable, net	33,521,634	5,494,336		
Grants receivable	2,745,725			
Fines and fees receivable	4,319,143			
Other receivables	1,053,435			
Due from other funds	23,305,405			
Due from component units	18,124,623			
<b>Total Assets</b>	<u>\$ 121,863,518</u>	<u>\$ 27,987,831</u>	<u>\$ 2,055,315</u>	<u>\$ 6,583,836</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 611,369	\$	\$	\$
Due to other funds			8,502,587	35,459
Due to other governments	820,184			
Deferred revenue	37,897,965	5,494,336		
<b>Total Liabilities</b>	<u>39,329,518</u>	<u>5,494,336</u>	<u>8,502,587</u>	<u>35,459</u>
Fund Balances:				
Reserved for:				
Debt service		22,493,495		
Capital projects			(6,447,272)	6,548,377
Unreserved, reported in:				
General Fund	82,534,000			
Special revenue funds				
<b>Total Fund Balances</b>	<u>82,534,000</u>	<u>22,493,495</u>	<u>(6,447,272)</u>	<u>6,548,377</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 121,863,518</u>	<u>\$ 27,987,831</u>	<u>\$ 2,055,315</u>	<u>\$ 6,583,836</u>

<u>Justice Center Project Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,466,032	\$ 37,012,730	\$ 109,404,961
	4,625,493	43,641,463
	248,748	2,994,473
		4,319,143
	193,507	1,246,942
	2,962,125	26,267,530
		18,124,623
<u>\$ 2,466,032</u>	<u>\$ 45,042,603</u>	<u>\$ 205,999,135</u>

\$ 162,347	\$ 1,099,878	\$ 611,369
		9,800,271
		820,184
	4,625,493	48,017,794
<u>162,347</u>	<u>5,725,371</u>	<u>59,249,618</u>

		22,493,495
2,303,685	3,909,859	6,314,649
		82,534,000
	35,407,373	35,407,373
<u>2,303,685</u>	<u>39,317,232</u>	<u>146,749,517</u>

<u>\$ 2,466,032</u>	<u>\$ 45,042,603</u>	<u>\$ 205,999,135</u>
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**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
*For the Four Months Ended January 31, 2012*

	<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	\$ 95,387,628	\$ 17,177,621	\$	\$
Fees and fines	5,536,486			
Intergovernmental	3,526,243		104,234	
Earnings on investments	203,569	30,451	2,796	25,162
Miscellaneous	3,386,069	104,665		
<b>Total Revenues</b>	<u>108,039,995</u>	<u>17,312,737</u>	<u>107,030</u>	<u>25,162</u>
<b>Expenditures</b>				
Current:				
General administration	12,357,334			
Financial administration	2,331,886			
Administration of justice	16,581,071			
Construction and maintenance	871,613			826,761
Health and welfare	5,908,952			
Cooperative services	218,674			
Public safety	13,013,389			
Parks and recreation	550,589			
Libraries and education	3,977,584			
<b>Capital Outlay</b>	5,575,833		2,135,691	483,085
<b>Debt Service:</b>				
Interest and fiscal charges		500		
Debt issuance costs		500		
<b>Total Expenditures</b>	<u>61,386,925</u>	<u>1,000</u>	<u>2,135,691</u>	<u>1,309,846</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>46,653,070</u>	<u>17,311,737</u>	<u>(2,028,661)</u>	<u>(1,284,684)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)	<u>(8,178,051)</u>			
<b>Total Other Financing Sources (Uses)</b>	<u>(8,178,051)</u>			
Net change in fund balances	38,475,019	17,311,737	(2,028,661)	(1,284,684)
<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>\$ 82,534,000</u>	<u>\$ 22,493,495</u>	<u>\$ (6,447,272)</u>	<u>\$ 6,548,377</u>

<b>Justice Center Project Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$	\$ 12,186,704	\$ 124,751,953
	2,188,320	7,724,806
	6,802,653	10,433,130
17,163	131,343	410,484
	862,715	4,353,449
<u>17,163</u>	<u>22,171,735</u>	<u>147,673,822</u>
	96,880	12,454,214
	2,330	2,334,216
	5,414,066	21,995,137
42,225	7,144,831	8,885,430
	1,609,068	7,518,020
		218,674
	604,761	13,618,150
		550,589
	3,951	3,981,535
(833,871)	1,399,240	8,759,978
		500
		500
<u>(791,646)</u>	<u>16,275,127</u>	<u>80,316,943</u>
<u>808,809</u>	<u>5,896,608</u>	<u>67,356,879</u>
	8,250,983	8,250,983
	(72,932)	(8,250,983)
	<u>8,178,051</u>	
808,809	14,074,659	67,356,879
1,494,876	25,242,573	79,392,638
<u>\$ 2,303,685</u>	<u>\$ 39,317,232</u>	<u>\$ 146,749,517</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
*January 31, 2012*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
	<b>_____</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 21,941,454
Total Current Assets	<u>21,941,454</u>
Fixed Assets:	
Construction-in-progress	441,405
Total Fixed Assets	<u>441,405</u>
<b>Total Assets</b>	<u>22,382,859</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	7,740,434
Due to other funds	16,467,261
Total Current Liabilities	<u>24,207,695</u>
<b>Total Liabilities</b>	<u>24,207,695</u>
<b>Net Assets (Deficit)</b>	
Unrestricted	<u>(1,824,836)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ (1,824,836)</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
*For the Four Months Ended January 31, 2012*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 10,821,371
<b>Total Operating Revenues</b>	<u>10,821,371</u>
<b>Operating Expenses</b>	
Current operations - general administration	280,011
Benefits provided	10,440,255
<b>Total Operating Expenses</b>	<u>10,720,266</u>
<b>Operating Income (Loss)</b>	101,105
<b>Non-Operating Revenues</b>	
Earnings on investments	14,211
<b>Total Non-Operating Revenues</b>	<u>14,211</u>
Change in Net Assets	115,316
<b>Total Net Assets (Deficit), Beginning</b>	<u>(1,940,152)</u>
<b>Total Net Assets (Deficit), Ending</b>	<u>\$ (1,824,836)</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Four Months Ended January 31, 2012*

	<b><u>Governmental Activities Internal Service Funds</u></b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 27,592,257
Payment of benefits	(10,440,255)
Payment of general administration expenses	<u>(280,011)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>16,871,991</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	<u>14,211</u>
<b>Net Cash Provided by Investing Activities</b>	<u>14,211</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of capital assets	<u>352,595</u>
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>352,595</u>
<b>Net Increase in Cash and Cash Equivalents</b>	17,238,797
<b>Cash and Cash Equivalents, Beginning</b>	<u>5,416,728</u>
<b>Cash and Cash Equivalents, End</b>	<u><u>\$ 21,941,454</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (Loss)	\$ 101,105
Change in assets and liabilities:	
(Increase) Decrease in other receivables	20,490
(Increase) Decrease in due from other funds	16,750,396
Increase (Decrease) in benefits payable	
<b>Total adjustments</b>	<u>16,770,886</u>
<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ 16,871,991</u></u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
*January 31, 2012*

	<u>Agency Fund</u>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 15,872,154</u>
<b>Total Assets</b>	<u><u>\$ 15,872,154</u></u>
<b>Liabilities</b>	
Due to other governments	<u>\$ 15,872,154</u>
<b>Total Liabilities</b>	<u><u>\$ 15,872,154</u></u>



**FORT BEND COUNTY, TEXAS**

*STATEMENT OF NET ASSETS*

*COMPONENT UNITS*

*January 31, 2012*

	<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	\$ 7,640	\$ 38,950,186	\$ 53,446	\$	\$ 39,011,272
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		147,122,993	8,778,577		155,901,570
<b>Total Assets</b>	<b>7,640</b>	<b>188,837,250</b>	<b>8,832,023</b>		<b>197,676,913</b>
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
Due to primary government		357,000	17,767,623		18,124,623
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>		<b>138,407,178</b>	<b>19,792,747</b>		<b>158,199,925</b>
<b>Net Assets</b>					
Invested in capital assets, net of related debt		9,630,934	8,778,577		18,409,511
Unrestricted	7,640	40,799,139	(19,739,301)		21,067,478
<b>Total Net Assets</b>	<b>\$ 7,640</b>	<b>\$ 50,430,073</b>	<b>\$ (10,960,724)</b>	<b>\$</b>	<b>\$ 39,476,989</b>

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

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the Four Months Ended January 31, 2012*

<b>Functions/Programs</b>	<b>Program Revenues</b>		
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>
<b>FBC Surface Water Supply Corporation**</b>			
Health and welfare	\$ _____	\$ _____	\$ _____
<b>Total FBC Surface Water Supply Corporation</b>	_____	_____	_____
<b>Fort Bend Toll Road Authority</b>			
Toll road operations	3,417,241	4,620,589	
Interest on long-term debt			
<b>Total Fort Bend Toll Road Authority</b>	<u>3,417,241</u>	<u>4,620,589</u>	_____
<b>Grand Parkway Toll Road Operations</b>			
Toll road operations	7,269,078		53,323
<b>Total Grand Parkway Toll Road Operations</b>	<u>7,269,078</u>	_____	<u>53,323</u>
<b>Fort Bend Housing Finance Corporation</b>			
General administration	_____	_____	_____
<b>Total Fort Bend Housing Finance Corporation</b>	_____	_____	_____
<b>Total Component Units</b>	<u>\$ 3,417,241</u>	<u>\$ 4,620,589</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>
\$	\$	\$	\$	\$
	1,203,348			1,203,348
	1,203,348			1,203,348
		(7,215,755)		(7,215,755)
		(7,215,755)		(7,215,755)
	1,203,348	(7,215,755)		(6,012,407)
26	112,779	51		112,856
26	112,779	51		112,856
26	1,316,127	(7,215,704)		(5,899,551)
7,614	49,113,946	(3,745,020)		45,376,540
\$ 7,640	\$ 50,430,073	\$ (10,960,724)	\$	\$ 39,476,989



**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 Four Months Ended January 31, 2012**

	<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	\$ 95,334,833	\$ (56,922,512)	62.6%
Fees and fines	21,108,350	21,108,350	5,328,640	(15,779,710)	25.2%
Intergovernmental	2,232,100	2,232,100	331,236	(1,900,864)	14.8%
Earnings on investments	1,503,530	1,503,530	203,569	(1,299,961)	13.5%
Miscellaneous	2,646,100	2,647,300	895,774	(1,751,526)	33.8%
<b>Total Revenues</b>	<b>179,747,425</b>	<b>179,748,625</b>	<b>102,094,052</b>	<b>(77,654,573)</b>	<b>56.8%</b>
<b>Expenditures</b>					
Current:					
General administration	39,289,746	39,189,138	11,394,266	27,794,872	29.1%
Financial administration	7,351,300	7,351,300	2,331,886	5,019,414	31.7%
Administration of justice	53,058,031	52,837,052	16,281,343	36,555,710	30.8%
Construction and maintenance	3,062,682	3,061,182	871,613	2,189,569	28.5%
Health and welfare	20,302,509	20,053,566	4,344,267	15,709,299	21.7%
Cooperative services	980,949	916,465	217,634	698,831	23.7%
Public safety	35,383,422	35,624,502	10,819,897	24,804,605	30.4%
Parks and recreation	1,912,816	1,912,816	547,367	1,365,448	28.6%
Libraries and education	12,994,633	12,994,633	3,977,584	9,017,049	30.6%
<b>Capital Outlay</b>	<b>6,921,642</b>	<b>1,735,995</b>	<b>243,861</b>	<b>1,492,134</b>	<b>14.0%</b>
<b>Total Expenditures</b>	<b>181,257,729</b>	<b>175,676,649</b>	<b>51,029,717</b>	<b>124,646,932</b>	<b>29.0%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,510,304)	4,071,976	51,064,335	46,992,358	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(8,298,272)	(8,298,272)	(8,178,051)	(120,221)	
<b>Total Other Financing Sources (Uses)</b>	<b>(8,298,272)</b>	<b>(8,298,272)</b>	<b>(8,178,051)</b>	<b>(120,221)</b>	
<b>Net change in fund balances- budgetary basis</b>	<b>(9,808,576)</b>	<b>(4,226,296)</b>	<b>42,886,284</b>	<b>46,872,137</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(4,411,263)		
<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>\$ 39,832,685</b>	<b>\$ 82,534,002</b>	<b>\$ 46,872,137</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	\$ 102,094,052	\$ 5,945,959	\$ 108,040,010
Expenditures	51,029,717	10,357,221	61,386,938
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	51,064,335	(4,411,263)	46,653,072
Transfers in		-	
Transfers out	(8,178,051)	-	(8,178,051)
<b>Total Other Financing Sources (Uses)</b>	(8,178,051)		(8,178,051)
<b>Net Changes in Fund Balances</b>	42,886,284	(4,411,263)	38,475,021
<b>Fund Balances, Beginning</b>			44,058,981
<b>Fund Balances, Ending</b>			<u>\$ 82,534,002</u>



## **Other Supplementary Information**



**Combining and Individual Fund  
Statements and Schedules**



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

**Special Revenue Funds**

**FBC ESD 100 Agreement**

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its district boundaries. These funds are restricted by the interlocal agreement for mobility improvements along FM1093 within the district. This includes Fund 145.

**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.

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

**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.

**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.

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

**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.

**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.

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

**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.

**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**  
**January 31, 2012**

**Special Revenue Funds**

	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Assets</b>				
Cash and cash equivalents	625	\$ 5,994,504	\$ 6,718,833	\$ 6,712,724
Taxes receivable, net			2,941,328	1,684,165
Grants receivable			197,400	6,013
Other receivables			75,620	
Due from other funds		1,011,422	1,277,682	663,250
<b>Total Assets</b>	<b>\$ 625</b>	<b>\$ 7,005,926</b>	<b>\$ 11,210,863</b>	<b>\$ 9,066,152</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$	\$	\$	\$
Deferred revenues			2,941,328	1,684,165
<b>Total Liabilities</b>			<b>2,941,328</b>	<b>1,684,165</b>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	625	7,005,926	8,269,535	7,381,988
<b>Total Fund Balances</b>	<b>625</b>	<b>7,005,926</b>	<b>8,269,535</b>	<b>7,381,988</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 625</b>	<b>\$ 7,005,926</b>	<b>\$ 11,210,863</b>	<b>\$ 9,066,152</b>

**Special Revenue Funds**

<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>	<b>EMS Donations</b>
\$ 477,765	\$ 4,227	\$ 28,420	\$ 992,349	\$ 773,779	\$ 8,717
				43,587	
			24,113		
			7,009		
<u>\$ 477,765</u>	<u>\$ 4,227</u>	<u>\$ 28,420</u>	<u>\$ 1,023,471</u>	<u>\$ 817,366</u>	<u>\$ 8,717</u>
\$	\$	\$ 1,454	\$	\$ 1,641	\$
		<u>1,454</u>		<u>1,641</u>	
<u>477,765</u>	<u>4,227</u>	<u>26,966</u>	<u>1,023,471</u>	<u>815,725</u>	<u>8,717</u>
<u>477,765</u>	<u>4,227</u>	<u>26,966</u>	<u>1,023,471</u>	<u>815,725</u>	<u>8,717</u>
<u>\$ 477,765</u>	<u>\$ 4,227</u>	<u>\$ 28,420</u>	<u>\$ 1,023,471</u>	<u>\$ 817,366</u>	<u>\$ 8,717</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**January 31, 2012**

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 136,240	\$ 64,694	\$ 40,994	\$ 43,833
Taxes receivable, net				
Grants receivable				
Other receivables		420		
Due from other funds				
<b>Total Assets</b>	<b>\$ 136,240</b>	<b>\$ 65,114</b>	<b>\$ 40,994</b>	<b>\$ 43,833</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$ 249	\$	\$	\$
Deferred revenues				
<b>Total Liabilities</b>	<b>249</b>			
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	135,991	65,114	40,994	43,833
<b>Total Fund Balances</b>	<b>135,991</b>	<b>65,114</b>	<b>40,994</b>	<b>43,833</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 136,240</b>	<b>\$ 65,114</b>	<b>\$ 40,994</b>	<b>\$ 43,833</b>

**Special Revenue Funds**

<b>District Attorney Bad Check Collection Fee</b>	<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>
\$ 118,579	\$ 3,038	\$ 16,862	\$ 149,122	\$ 1,884,761	\$ 420
85				70,479	
<u>\$ 118,664</u>	<u>\$ 3,038</u>	<u>\$ 16,862</u>	<u>\$ 149,785</u>	<u>\$ 1,955,240</u>	<u>\$ 420</u>
168	\$	\$	\$	2,534	\$
<u>168</u>				<u>2,534</u>	
<u>118,496</u>	<u>3,038</u>	<u>16,862</u>	<u>149,785</u>	<u>1,952,706</u>	<u>420</u>
<u>118,496</u>	<u>3,038</u>	<u>16,862</u>	<u>149,785</u>	<u>1,952,706</u>	<u>420</u>
<u>\$ 118,664</u>	<u>\$ 3,038</u>	<u>\$ 16,862</u>	<u>\$ 149,785</u>	<u>\$ 1,955,240</u>	<u>\$ 420</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**January 31, 2012**

	<b>Special Revenue Funds</b>			
	<b>Courthouse Security</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 423,966	\$ 883,016	\$ 3,783,338	\$ 6,730
Taxes receivable, net				
Grants receivable				
Other receivables	22,646			144
Due from other funds		2,099		
<b>Total Assets</b>	<b>\$ 446,612</b>	<b>\$ 885,115</b>	<b>\$ 3,783,338</b>	<b>\$ 6,874</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$	\$	\$ 543,510	\$
Deferred revenues				
<b>Total Liabilities</b>			<b>543,510</b>	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	446,612	885,115	3,239,828	6,874
<b>Total Fund Balances</b>	<b>446,612</b>	<b>885,115</b>	<b>3,239,828</b>	<b>6,874</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 446,612</b>	<b>\$ 885,115</b>	<b>\$ 3,783,338</b>	<b>\$ 6,874</b>

**Special Revenue Funds**

<b>Law Enforcement Officers' Standards Education Grant</b>	<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>
\$ 47,030	\$ 204	\$ 1,068,365	\$ 153,793	\$ 20,921	\$ 786
			1,748		
<u>\$ 47,030</u>	<u>\$ 204</u>	<u>\$ 1,068,365</u>	<u>\$ 155,541</u>	<u>\$ 20,921</u>	<u>\$ 786</u>
\$	\$ 109,743	\$	\$	\$ 75,121	\$
	<u>109,743</u>			<u>75,121</u>	
<u>47,030</u>	<u>(109,539)</u>	<u>1,068,365</u>	<u>155,541</u>	<u>(54,200)</u>	<u>786</u>
<u>47,030</u>	<u>(109,539)</u>	<u>1,068,365</u>	<u>155,541</u>	<u>(54,200)</u>	<u>786</u>
<u>\$ 47,030</u>	<u>\$ 204</u>	<u>\$ 1,068,365</u>	<u>\$ 155,541</u>	<u>\$ 20,921</u>	<u>\$ 786</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**January 31, 2012**

	<b>Special Revenue Funds</b>			
	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 184,528	\$ 163,136	\$ 80,042	\$ 452,568
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
<b>Total Assets</b>	<b>\$ 184,528</b>	<b>\$ 163,136</b>	<b>\$ 80,042</b>	<b>\$ 452,568</b>
<b>Total Liabilities and Fund Balances</b>				
Liabilities:				
Due to other funds	\$	\$ 1,799	\$ 11,464	\$ 109,267
Deferred revenues				
<b>Total Liabilities</b>		<b>1,799</b>	<b>11,464</b>	<b>109,267</b>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	184,528	161,337	68,578	343,301
<b>Total Fund Balances</b>	<b>184,528</b>	<b>161,337</b>	<b>68,578</b>	<b>343,301</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 184,528</b>	<b>\$ 163,136</b>	<b>\$ 80,042</b>	<b>\$ 452,568</b>

<u>Special Revenue Fund</u>	<u>Capital Projects Funds</u>		
<u>Adult Probation State Funds</u>	<u>FBFCWSC Construction Drainage Projects</u>	<u>2001-2007 Mobility Projects</u>	<u>TOTALS</u>
\$ 1,451,115	\$ 3,907,515	\$ 215,190	\$ 37,012,729
			4,625,493
			248,748
			193,507
			2,962,125
<u>\$ 1,451,115</u>	<u>\$ 3,907,515</u>	<u>\$ 215,190</u>	<u>\$ 45,042,602</u>
\$ 30,082	\$	\$ 212,846	\$ 1,099,878
<u>30,082</u>	<u></u>	<u>212,846</u>	<u>4,625,493</u>
			<u>5,725,371</u>
	3,907,515	2,344	3,909,859
<u>1,421,033</u>	<u></u>	<u></u>	<u>35,407,373</u>
<u>1,421,033</u>	<u>3,907,515</u>	<u>2,344</u>	<u>39,317,232</u>
<u>\$ 1,451,115</u>	<u>\$ 3,907,515</u>	<u>\$ 215,190</u>	<u>\$ 45,042,602</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
*For the Four Months Ended January 31, 2012*

	<b>Special Revenue Funds</b>			
	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Revenues</b>				
Taxes	\$	\$	\$ 7,570,993	\$ 4,615,711
Fees and fines			888,297	
Intergovernmental		38,456	68,283	61,233
Earnings on investments	625	11,594	31,428	26,020
Miscellaneous		7,175	292,962	12,307
<b>Total Revenues</b>	<b>625</b>	<b>57,225</b>	<b>8,851,963</b>	<b>4,715,271</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice		2,971,758		
Construction and maintenance			5,262,488	1,881,843
Health and welfare				
Public safety				
Libraries and education				
<b>Capital Outlay</b>		89,612	899,654	256,441
<b>Total Expenditures</b>		<b>3,061,370</b>	<b>6,162,142</b>	<b>2,138,284</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>625</b>	<b>(3,004,145)</b>	<b>2,689,821</b>	<b>2,576,987</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in		8,114,001		
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>		<b>8,114,001</b>		
Net change in fund balances	625	5,109,856	2,689,821	2,576,987
<b>Fund Balances, Beginning</b>		1,896,070	5,579,714	4,805,001
<b>Fund Balances, Ending</b>	<b>\$ 625</b>	<b>\$ 7,005,926</b>	<b>\$ 8,269,535</b>	<b>\$ 7,381,988</b>

**Special Revenue Funds**

<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>	<b>EMS Donations</b>
\$	\$	\$	\$	\$	\$
66,279			98,966	28,953	
1,575	14	86	3,257	2,535	
		6,049	496	15,988	
<u>67,854</u>	<u>14</u>	<u>6,135</u>	<u>102,719</u>	<u>47,476</u>	
			26,672		
		4,062		23,214	
				3,590	
		<u>4,062</u>	<u>26,672</u>	<u>26,804</u>	
67,854	14	2,073	76,047	20,672	
67,854	14	2,073	76,047	20,672	
409,911	4,213	24,893	947,424	795,053	8,717
<u>\$ 477,765</u>	<u>\$ 4,227</u>	<u>\$ 26,966</u>	<u>\$ 1,023,471</u>	<u>\$ 815,725</u>	<u>\$ 8,717</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Four Months Ended January 31, 2012**

	<b>Special Revenue Funds</b>			
	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>				
Taxes	\$	\$	\$	\$
Fees and fines		1,391		
Intergovernmental				
Earnings on investments	458	215	136	
Miscellaneous	4,584		1,375	9,310
<b>Total Revenues</b>	<b>5,042</b>	<b>1,606</b>	<b>1,511</b>	<b>9,310</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice				906
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	3,703			
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>3,703</b>			<b>906</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>1,339</b>	<b>1,606</b>	<b>1,511</b>	<b>8,404</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	1,339	1,606	1,511	8,404
<b>Fund Balances, Beginning</b>	<b>134,652</b>	<b>63,508</b>	<b>39,483</b>	<b>35,429</b>
<b>Fund Balances, Ending</b>	<b>\$ 135,991</b>	<b>\$ 65,114</b>	<b>\$ 40,994</b>	<b>\$ 43,833</b>

**Special Revenue Funds**

<b>District Attorney Bad Check Collection Fee</b>	<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>
\$ 8,238	\$	\$	\$	\$ 268,583	\$
876			62,500		
	11	57	513		464
<u>9,114</u>	<u>11</u>	<u>57</u>	<u>63,013</u>	<u>268,583</u>	<u>464</u>
				79,643	
5,622			15,945	(11,102)	2,330
	248				22,822
<u>5,622</u>	<u>248</u>		<u>15,945</u>	<u>68,541</u>	<u>25,152</u>
3,492	(237)	57	47,068	200,042	(24,688)
3,492	(237)	57	47,068	200,042	(24,688)
115,004	3,275	16,805	102,717	1,752,664	25,108
<u>\$ 118,496</u>	<u>\$ 3,038</u>	<u>\$ 16,862</u>	<u>\$ 149,785</u>	<u>\$ 1,952,706</u>	<u>\$ 420</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Four Months Ended January 31, 2012**

	<b>Special Revenue Funds</b>			
	<b>Courthouse Security</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>
<b>Revenues</b>				
Taxes	\$	\$	\$	\$
Fees and fines	89,799			403
Intergovernmental			327,781	
Earnings on investments	1,275	3,005	11,468	
Miscellaneous		1,273	505,573	
<b>Total Revenues</b>	<b>91,074</b>	<b>4,278</b>	<b>844,822</b>	<b>403</b>
<b>Expenditures</b>				
Current:				
General administration		17,237		
Financial administration				
Administration of justice			119,291	
Construction and maintenance				
Health and welfare				
Public safety			532,344	
Libraries and education				
<b>Capital Outlay</b>			<b>39,523</b>	
<b>Total Expenditures</b>		<b>17,237</b>	<b>691,158</b>	
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<b>91,074</b>	<b>(12,959)</b>	<b>153,664</b>	<b>403</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	91,074	(12,959)	153,664	403
<b>Fund Balances, Beginning</b>	<b>355,538</b>	<b>898,074</b>	<b>3,086,164</b>	<b>6,471</b>
<b>Fund Balances, Ending</b>	<b>\$ 446,612</b>	<b>\$ 885,115</b>	<b>\$ 3,239,828</b>	<b>\$ 6,874</b>

**Special Revenue Funds**

<b>Law Enforcement Officers' Standards Education Grant</b>	<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>
\$	\$	\$	\$	\$	\$
175	88,196	1,068,365	1,748 486	1,334,789	10 776
<u>175</u>	<u>88,196</u>	<u>1,068,365</u>	<u>2,234</u>	<u>1,334,789</u>	<u>786</u>
105					
10,265	197,735		18,282	1,388,989	
<u>10,370</u>	<u>197,735</u>		<u>18,282</u>	<u>1,388,989</u>	
(10,195)	(109,539)	1,068,365	(16,048)	(54,200)	786
			64,050		
			<u>64,050</u>		
(10,195)	(109,539)	1,068,365	48,002	(54,200)	786
57,225			107,539		
<u>\$ 47,030</u>	<u>\$ (109,539)</u>	<u>\$ 1,068,365</u>	<u>\$ 155,541</u>	<u>\$ (54,200)</u>	<u>\$ 786</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Four Months Ended January 31, 2012**

	<b>Special Revenue Funds</b>			
	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>
<b>Revenues</b>				
Taxes	\$	\$	\$	\$
Fees and fines				
Intergovernmental	187,717	199,811	143,353	1,033,778
Earnings on investments	623	464		
Miscellaneous				
<b>Total Revenues</b>	<b>188,340</b>	<b>200,275</b>	<b>143,353</b>	<b>1,033,778</b>
<b>Expenditures</b>				
Current:				
General administration				
Financial administration				
Administration of justice	3,812		74,775	690,477
Construction and maintenance				
Health and welfare				
Public safety		38,938		
Libraries and education				
<b>Capital Outlay</b>				
<b>Total Expenditures</b>	<b>3,812</b>	<b>38,938</b>	<b>74,775</b>	<b>690,477</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>184,528</b>	<b>161,337</b>	<b>68,578</b>	<b>343,301</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balances	184,528	161,337	68,578	343,301
<b>Fund Balances, Beginning</b>				
<b>Fund Balances, Ending</b>	<b>\$ 184,528</b>	<b>\$ 161,337</b>	<b>\$ 68,578</b>	<b>\$ 343,301</b>

<u>Special Revenue Fund</u>	<u>Capital Projects Funds</u>		
<u>Adult Probation State Funds</u>	<u>FBFCWSC Construction Drainage Projects</u>	<u>2001-2007 Mobility Projects</u>	<u>TOTALS</u>
\$	\$	\$	\$ 12,186,704
832,643			2,188,320
2,090,535			6,802,653
8,813	19,558	6,478	131,343
4,847			862,715
<u>2,936,838</u>	<u>19,558</u>	<u>6,478</u>	<u>22,171,735</u>
			96,880
			2,330
1,515,805			5,414,066
	500		7,144,831
			1,609,068
			604,761
			3,951
		87,598	1,399,240
<u>1,515,805</u>	<u>500</u>	<u>87,598</u>	<u>16,275,127</u>
1,421,033	19,058	(81,120)	5,896,608
72,932			8,250,983
(72,932)			(72,932)
			<u>8,178,051</u>
1,421,033	19,058	(81,120)	14,074,659
	3,888,457	83,464	25,242,573
<u>\$ 1,421,033</u>	<u>\$ 3,907,515</u>	<u>\$ 2,344</u>	<u>\$ 39,317,232</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Four Months Ended January 30, 2012**

	<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	\$ 7,570,993	\$ (4,542,855)	62.5%
Fees and fines	5,225,000	5,225,000	888,297	(4,336,703)	17.0%
Intergovernmental	105,000	105,000	68,283	(36,717)	65.0%
Earnings on investments	175,000	175,000	31,428	(143,572)	18.0%
Miscellaneous	450,000	450,000	292,962	(157,038)	65.1%
<b>Total Revenues</b>	<b>18,068,848</b>	<b>18,068,848</b>	<b>8,851,963</b>	<b>(9,216,885)</b>	<b>49.0%</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	18,910,082	18,910,082	5,262,488	13,647,594	27.8%
<b>Capital Outlay</b>	<b>1,299,760</b>	<b>1,299,760</b>	<b>680,540</b>	<b>619,220</b>	<b>52.4%</b>
<b>Total Expenditures</b>	<b>20,209,842</b>	<b>20,209,842</b>	<b>5,943,027</b>	<b>14,266,815</b>	<b>29.4%</b>
<b>Net change in fund balances- budgetary basis</b>	<b>(2,140,994)</b>	<b>(2,140,994)</b>	<b>2,908,936</b>	<b>5,049,930</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(219,114)</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>\$ 8,269,535</b>	<b>\$ 5,049,930</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	\$ 8,851,963	\$	\$ 8,851,963
Expenditures	5,943,027	219,114	6,162,142
<b>Net Changes in Fund Balances</b>	<b>2,908,936</b>	<b>(219,114)</b>	<b>2,689,821</b>
<b>Fund balances, Beginning</b>			<b>5,579,714</b>
<b>Fund balances, Ending</b>			<b>\$ 8,269,535</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Four Months Ended January 31, 2012**

	<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	\$ 4,615,711	\$ (2,804,272)	62.2%
Earnings on investments	100,000	100,000	26,020	(73,980)	26.0%
Miscellaneous	90,000	90,000	12,307	(77,693)	13.7%
<b>Total Revenues</b>	<u>7,609,983</u>	<u>7,609,983</u>	<u>4,654,038</u>	<u>(2,955,945)</u>	<u>61.2%</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	7,092,284	7,064,759	1,881,843	5,182,916	26.6%
<b>Capital Outlay</b>	638,400	665,925	55,096	610,829	8.3%
<b>Total Expenditures</b>	<u>7,730,684</u>	<u>7,730,684</u>	<u>1,936,939</u>	<u>5,793,745</u>	<u>25.1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,701)	(120,701)	2,717,099	2,837,800	
<b>Other Financing Sources (Uses)</b>					
Transfers out	(563,000)	-			
<b>Total Other Financing Sources (Uses)</b>	<u>(563,000)</u>				
<b>Net change in fund balances-     budgetary basis</b>	(683,701)	(120,701)	2,717,099	2,837,800	
<b>Net adjustment to reflect     operations in accordance     with GAAP (a)</b>			(140,112)		
<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>\$ 4,684,300</u>	<u>\$ 7,381,988</u>	<u>\$ 2,837,800</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	\$ 4,654,038	\$ 61,233	\$ 4,715,271
Expenditures	1,936,939	201,345	2,138,284
<b>Net Changes in Fund Balances</b>	2,717,099	(140,112)	2,576,987
<b>Fund balances, Beginning</b>			4,805,001
<b>Fund balances, Ending</b>			<u>\$ 7,381,988</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Four Months Ended January 31, 2012**

	<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	\$ 17,177,621	\$ (10,191,270)	62.8%
Fees and fines	100,000	100,000	104,665	4,665	104.7%
Earnings on investments	145,000	145,000	30,451	(114,549)	21.0%
<b>Total Revenues</b>	<u>27,613,891</u>	<u>27,613,891</u>	<u>17,312,736</u>	<u>(10,301,155)</u>	<u>62.7%</u>
<b>Expenditures</b>					
Current:					
Principal	13,280,000	12,360,000	-	12,360,000	0.0%
Interest and fiscal charges	14,858,461	14,366,023	1,000	14,365,023	0.0%
Debt issuance costs			-		
<b>Total Expenditures</b>	<u>28,138,461</u>	<u>26,726,023</u>	<u>1,000</u>	<u>26,725,023</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(524,570)</u>	<u>887,868</u>	<u>17,311,736</u>	<u>16,423,868</u>	
<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>	<u>(524,570)</u>	<u>887,868</u>	<u>17,311,736</u>	<u>16,423,868</u>	
<b>Fund balances, Beginning</b>	<u>4,849,712</u>	<u>4,849,712</u>	<u>5,181,758</u>		
<b>Fund balances, Ending</b>	<u>\$ 4,325,142</u>	<u>\$ 5,737,580</u>	<u>\$ 22,493,494</u>	<u>\$ 16,423,868</u>	

Note: Totals may differ immaterially due to rounding.

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
*January 31, 2012*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 20,273,002	\$ 1,668,452	\$ 21,941,454
Total Current Assets	<u>20,273,002</u>	<u>1,668,452</u>	<u>21,941,454</u>
Fixed Assets:			
Construction-in-progress	441,405		441,405
Total Fixed Assets	<u>441,405</u>		<u>441,405</u>
<b>Total Assets</b>	<u>20,714,407</u>	<u>1,668,452</u>	<u>22,382,859</u>
<b>Liabilities</b>			
Benefits payable	4,291,916	3,448,518	7,740,434
Due to other funds	15,684,304	782,957	16,467,261
<b>Total Liabilities</b>	<u>19,976,220</u>	<u>4,231,475</u>	<u>24,207,695</u>
<b>Net Assets (Deficit)</b>			
Unrestricted	<u>738,188</u>	<u>(2,563,024)</u>	<u>(1,824,836)</u>
<b>Total Net Assets (Deficit)</b>	<u>\$ 738,188</u>	<u>\$ (2,563,024)</u>	<u>\$ (1,824,836)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
*For the Four Months Ended January 31, 2012*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 10,361,386	\$ 459,985	\$ 10,821,371
<b>Total Operating Revenues</b>	<u>10,361,386</u>	<u>459,985</u>	<u>10,821,371</u>
<b>Operating Expenses</b>			
Current operations - general administration	280,011		280,011
Benefits provided	<u>9,924,447</u>	<u>515,808</u>	<u>10,440,255</u>
<b>Total Operating Expenses</b>	<u>10,204,458</u>	<u>515,808</u>	<u>10,720,266</u>
<b>Operating (Loss)</b>	156,928	(55,823)	101,105
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>14,211</u>		<u>14,211</u>
<b>Total Non-Operating Revenues</b>	<u>14,211</u>		<u>14,211</u>
Change in Net Assets	171,139	(55,823)	115,316
<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>\$ 738,188</u>	<u>\$ (2,563,024)</u>	<u>\$ (1,824,836)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Four Months Ended January 31, 2012*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 26,319,000	\$ 1,273,257	\$ 27,592,257
Payment of benefits	(9,924,447)	(515,808)	(10,440,255)
Payment of general administration expenses	(280,011)		(280,011)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>16,114,542</u>	<u>757,449</u>	<u>16,871,991</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	14,211		14,211
<b>Net Cash Flows Provided by Investing Activities</b>	<u>14,211</u>		<u>14,211</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	(361,476)		(361,476)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>(361,476)</u>		<u>(361,476)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	15,767,277	757,449	16,524,726
<b>Cash and Cash Equivalents, Beginning</b>	<u>4,505,726</u>	<u>911,002</u>	<u>5,416,728</u>
<b>Cash and Cash Equivalents, Ending</b>	<u><u>\$ 20,273,002</u></u>	<u><u>\$ 1,668,451</u></u>	<u><u>\$ 21,941,454</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 156,928	\$ (55,823)	\$ 101,105
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	19,000	1,490	20,490
(Increase) Decrease in due from other funds	15,938,614	811,782	16,750,396
Increase (Decrease) in Benefits payable			
<b>Total adjustments</b>	<u>15,957,614</u>	<u>813,272</u>	<u>16,770,886</u>
<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ 16,114,542</u></u>	<u><u>\$ 757,449</u></u>	<u><u>\$ 16,871,991</u></u>



## STATISTICAL SECTION

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

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

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

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

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

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

Fiscal Year					Four Months Ended 1/31/2012
2007	2008	2009	2010	2011	
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 752,717,326	\$ 747,959,075
2,712,985	4,034,606	5,363,740	4,168,945	4,477,906	26,762,934
67,881,987	42,289,889	23,075,239	(2,719,935)	(53,786,889)	14,727,279
<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>\$ 789,449,288</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>\$ 789,449,288</u>

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

	Fiscal Year			
	2003	2004	2005	2006
<b>Expenses</b>				
Governmental Activities:				
General administration	\$ 30,985,677	\$ 36,904,539	\$ 42,976,074	\$ 23,638,550
Financial administration	4,443,323	4,131,888	4,176,563	5,127,456
Administration of justice	25,915,729	25,912,081	26,601,486	31,024,483
Construction and maintenance	27,414,081	31,832,216	31,424,221	32,721,293
Health and welfare	14,612,327	16,754,319	15,261,857	16,903,729
Cooperative services	939,145	852,041	837,121	941,743
Public safety	33,362,301	34,474,028	36,863,732	44,544,768
Park and recreation	1,692,779	1,792,004	1,712,461	623,401
Libraries and education	8,214,638	8,623,790	9,059,591	10,484,078
Interest on long-term debt	4,290,170	3,554,275	3,349,584	4,165,438
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
<b>Total governmental activities expenses</b>	<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>
<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><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					Four Months
2007	2008	2009	2010	2011	Ended 1/31/2012
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 45,988,801	\$ 12,896,159
5,655,962	7,581,878	8,841,189	8,059,389	8,648,273	2,403,828
33,416,844	65,681,467	75,836,037	78,194,354	86,061,375	22,419,557
25,197,262	47,535,293	47,188,776	45,850,196	37,710,914	10,364,367
19,465,407	21,592,759	25,623,533	23,789,044	25,213,466	7,516,270
826,741	1,143,390	1,188,580	1,131,763	1,169,614	239,348
49,422,796	50,016,288	61,126,911	55,214,005	54,854,242	14,670,343
1,699,999	2,128,502	1,879,525	2,576,095	2,603,171	711,281
10,474,327	12,325,097	12,956,363	13,468,700	14,810,488	4,384,485
9,190,051	10,621,067	12,338,352	15,494,994	14,887,908	(1,678,521)
					(113,949)
					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>\$ 73,814,168</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 7,157,132	\$ 2,407,155
1,760,789	1,976,033	2,451,191		3,988,371	424,858
11,948,143	6,692,111	6,828,228	7,032,374	7,222,932	1,612,860
7,690,682	8,305,998	8,442,746	6,737,542	6,679,429	763,076
5,240,602	4,036,821	5,057,246	5,361,106	5,930,364	1,598,008
3,493,999	3,946,125	4,887,245	5,060,714	5,511,123	153,734
86,733	189,273	187,724	136,864	141,893	90,940
240,363	262,957	256,730	240,719	246,699	73,570
1,633,383	6,386,016	6,257,935	5,292,339	11,285,351	832,232
4,944,665	5,995,866	7,242,476	6,805,719	7,719,264	3,853,470
368,058	1,137,555	1,509,761	356,447	1,361,767	299,800
5,042,570	4,663,836	4,982,855	4,931,149	6,479,035	2,608,998
10,648	1,936		13,136		
4,895,654	5,754,025	13,784,334	4,464,349	8,549,842	1,301,908
112,464	102,738	61,023	1,255,743	157,468	13,248
88,948	141,938	97,403	194,400	174,204	16,583
			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>\$ 16,050,440</u>

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN NET ASSETS - ACCRUAL**  
**BASIS OF ACCOUNTING**  
**LAST NINE 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					Four Months
2007	2008	2009	2010	2011	Ended 1/31/2012
\$ (41,443,758)	\$ (161,765,106)	\$ (154,841,871)	\$ (199,185,595)	\$ (217,846,724)	\$ (57,763,728)
<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>\$ (57,763,728)</u>
\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 124,751,953
12,009,284	8,082,178	3,664,184	3,870,155	2,925,202	410,484
<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>4,326,266</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>129,488,703</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>\$ 129,488,703</u>
\$ 122,845,165	\$ 21,636,204	\$ 44,191,304	\$ 7,809,805	\$ (12,427,342)	\$ 71,724,975
<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>\$ 71,724,975</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					Four Months
2007	2008	2009	2010	2011**	Ended 1/31/2012
\$ 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	82,534,000
<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>\$ 82,534,000</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 22,493,495
	7,879	11,224	4,305	69,379	
171,246,482	106,937,644	154,475,649	76,694,711		6,314,649
16,787,185	15,585,100	23,120,456	22,906,854	30,082,521	35,407,373
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>\$ 64,215,517</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						Four Months Ended 1/31/2012
2006	2007	2008	2009	2010	2011	
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 124,751,953
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	37,371,124	7,724,806
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	36,898,604	10,433,130
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	2,798,039	410,484
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	6,635,261	4,353,449
<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>147,673,822</u>
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	42,538,899	12,454,214
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	7,176,186	2,334,216
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	71,692,984	21,995,137
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	29,542,425	8,885,430
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	22,067,744	7,518,020
890,696	934,276	975,720	1,049,985	933,519	986,392	218,674
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	44,156,502	13,618,150
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	2,263,590	550,589
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	12,176,637	3,981,535
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	88,887,596	8,759,978
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>80,316,943</u>
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	(68,746,552)	67,356,879
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,402,786	8,250,983
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(8,250,983)
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>\$ 67,356,879</u>