

MONTHLY FINANCIAL REPORT
For Six Months Ended March 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

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County Auditor

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May 30, 2012

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

Gentlemen:

The Monthly Unaudited Financial Report for the six months ending March 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**

March 31, 2012

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 148,789,980	\$ 40,435,123
Receivables:		
Taxes, net	12,016,381	
Grants	2,600,888	
Fees and fines	4,329,873	
Other	1,454,049	
Deferred issuance costs	3,311,494	738,947
Due from component units	19,743,433	
Capital assets, not being depreciated	465,026,416	
Capital assets, net of accumulated depreciation	607,569,697	164,700,200
Total Assets	1,264,842,211	205,874,270
Liabilities		
Accounts payable and accrued expenses	9,637,337	
Retainage payable		
Accrued interest payable	1,224,897	558,119
Unearned revenues	8,699,996	
Due to primary government		19,743,433
Due to other governments	816,021	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	409,022,800	135,847,059
Total Liabilities	444,706,978	156,148,611
Net Assets		
Invested in capital assets, net of related debt	762,108,798	28,853,141
Restricted for:		
Debt Service	11,232,015	
Unrestricted	46,794,419	20,872,519
Total Net Assets	\$ 820,135,232	\$ 49,725,660

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Six Months Ended March 31, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 21,032,549	\$ 3,695,227	\$ 1,849,403	\$
Financial administration	3,757,071	1,013,309		
Administration of justice	36,030,382	2,575,976	4,821,541	
Construction and maintenance	15,740,641	1,649,653	1,432,507	
Health and welfare	12,075,891	2,498,535	3,879,898	
Cooperative services	371,443			
Public safety	23,674,870	318,777	2,782,293	
Park and recreation	1,087,572	121,624	13,248	
Libraries and education	7,053,921	121,159	21,524	
Capital outlay, interim financial activity	(1,806,313)			
Internal Service Fund, interim activity	(824,781)			
Interest on long-term debt	7,472,305			
Total Primary Government	\$ 125,665,551	\$ 11,994,260	\$ 14,800,414	\$ -
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	8,111,247	12,213,377		
Grand Parkway Toll Road Operations	(23,544)			53,323
FB Housing Finance Corp.				
Total Component Units	\$ 8,087,703	\$ 12,213,377	\$	\$ 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	
\$ (15,487,919)	\$
(2,743,762)	
(28,632,865)	
(12,658,481)	
(5,697,458)	
(371,443)	
(20,573,800)	
(952,700)	
(6,911,238)	
1,806,313	
824,781	
<u>(7,472,305)</u>	
<u>(98,870,877)</u>	
	4,102,130
	76,867
	<u>4,178,997</u>
194,104,073	
914,973	168,342
<u>6,262,750</u>	<u>1,781</u>
<u>201,281,796</u>	<u>170,123</u>
102,410,919	4,349,120
717,724,313	45,376,540
<u>\$ 820,135,232</u>	<u>\$ 49,725,660</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

March 31, 2012

	<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	\$ 69,745,906	\$ 11,319,324	\$ 741,999	\$ 5,729,907
Taxes receivable, net	9,343,186	1,137,588		
Grants receivable	2,368,522			
Fines and fees receivable	4,319,143			
Other receivables	1,245,691			
Due from other funds	20,296,257			
Due from component units	19,743,433			
Total Assets	<u>\$ 127,062,138</u>	<u>\$ 12,456,912</u>	<u>\$ 741,999</u>	<u>\$ 5,729,907</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 6,104,732	\$	\$	\$
Due to other funds			8,795,589	838
Due to other governments	816,021			
Deferred revenue	13,685,929	1,137,588		
Total Liabilities	<u>20,606,682</u>	<u>1,137,588</u>	<u>8,795,589</u>	<u>838</u>
Fund Balances:				
Reserved for:				
Debt service		11,319,324		
Capital projects			(8,053,590)	5,729,069
Unreserved, reported in:				
General Fund	106,455,456			
Special revenue funds				
Total Fund Balances	<u>106,455,456</u>	<u>11,319,324</u>	<u>(8,053,590)</u>	<u>5,729,069</u>
Total Liabilities and Fund Balances	<u>\$ 127,062,138</u>	<u>\$ 12,456,912</u>	<u>\$ 741,999</u>	<u>\$ 5,729,907</u>

<u>Justice Center Project Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,741,253	\$ 41,262,181	\$ 130,540,570
	1,535,607	12,016,381
	232,366	2,600,888
		4,319,143
	219,088	1,464,779
	1,450,967	21,747,224
		19,743,433
<u>\$ 1,741,253</u>	<u>\$ 44,700,209</u>	<u>\$ 192,432,418</u>

\$	\$	\$
48	737,197	6,104,732
		9,533,672
		816,021
	1,535,607	16,359,124
<u>48</u>	<u>2,272,804</u>	<u>32,813,549</u>

		11,319,324
1,741,205	3,792,758	3,209,442
		106,455,456
	38,634,647	38,634,647
<u>1,741,205</u>	<u>42,427,405</u>	<u>159,618,869</u>
<u>\$ 1,741,253</u>	<u>\$ 44,700,209</u>	<u>\$ 192,432,418</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Six Months Ended March 31, 2012

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bond Fund</u>
Revenues				
Taxes	\$ 148,438,620	\$ 26,733,451	\$	\$
Fees and fines	9,181,763			
Intergovernmental	6,343,617		104,234	
Earnings on investments	560,660	62,868	6,151	34,679
Miscellaneous	4,628,674	113,552		
Total Revenues	<u>169,153,334</u>	<u>26,909,871</u>	<u>110,385</u>	<u>34,679</u>
Expenditures				
Current:				
General administration	20,092,146			
Financial administration	3,652,059			
Administration of justice	26,579,154			
Construction and maintenance	1,360,522			961,073
Health and welfare	9,614,581			
Cooperative services	340,004			
Public safety	21,095,415			
Parks and recreation	845,919			
Libraries and education	6,434,931			
Capital Outlay	8,564,077		3,745,364	1,177,598
Debt Service:				
Principal		13,300,000		
Interest and fiscal charges		7,471,805		
Debt issuance costs		500		
Total Expenditures	<u>98,578,808</u>	<u>20,772,305</u>	<u>3,745,364</u>	<u>2,138,671</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>70,574,526</u>	<u>6,137,566</u>	<u>(3,634,979)</u>	<u>(2,103,992)</u>
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)	<u>(8,178,051)</u>			
Total Other Financing Sources (Uses)	<u>(8,178,051)</u>			
Net change in fund balances	62,396,475	6,137,566	(3,634,979)	(2,103,992)
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>\$ 106,455,456</u>	<u>\$ 11,319,324</u>	<u>\$ (8,053,590)</u>	<u>\$ 5,729,069</u>

Justice Center Project Fund	Other Governmental Funds	Total Governmental Funds
\$	\$ 18,932,003	\$ 194,104,074
	3,921,090	13,102,853
	10,460,952	16,908,803
21,281	229,335	914,974
	1,535,646	6,277,872
<u>21,281</u>	<u>35,079,026</u>	<u>231,308,576</u>
	213,551	20,305,697
	2,330	3,654,389
	8,848,910	35,428,064
48,043	11,166,171	13,535,809
	2,459,812	12,074,393
		340,004
	686,138	21,781,553
		845,919
	14,592	6,449,523
(273,091)	2,680,743	15,894,691
		13,300,000
		7,471,805
		500
<u>(225,048)</u>	<u>26,072,247</u>	<u>151,082,347</u>
<u>246,329</u>	<u>9,006,779</u>	<u>80,226,229</u>
	8,266,172	8,266,172
	(88,121)	(8,266,172)
	<u>8,178,051</u>	
246,329	17,184,830	80,226,229
1,494,876	25,242,575	79,392,640
<u>\$ 1,741,205</u>	<u>\$ 42,427,405</u>	<u>\$ 159,618,869</u>

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

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 18,249,416
Total Current Assets	<u>18,249,416</u>
Noncurrent Assets:	
Construction-in-progress	590,568
Total Capital Assets	<u>590,568</u>
Total Assets	<u>18,839,984</u>
Liabilities	
Current Liabilities:	
Benefits payable	7,740,434
Due to other funds	12,213,553
Total Current Liabilities	<u>19,953,987</u>
Total Liabilities	<u>19,953,987</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(1,114,003)</u>
Total Net Assets (Deficit)	<u>\$ (1,114,003)</u>

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

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 15,901,207
Total Operating Revenues	<u>15,901,207</u>
Operating Expenses	
Current operations - general administration	613,813
Benefits provided	14,518,886
Total Operating Expenses	<u>15,132,699</u>
Operating Income (Loss)	768,508
Non-Operating Revenues	
Earnings on investments	57,641
Total Non-Operating Revenues	<u>57,641</u>
Change in Net Assets	826,149
Total Net Assets (Deficit), Beginning	<u>(1,940,152)</u>
Total Net Assets (Deficit), Ending	<u><u>\$ (1,114,003)</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Six Months Ended March 31, 2012

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Charges for services	\$ 28,418,385
Payment of benefits	(14,518,886)
Payment of general administration expenses	<u>(613,813)</u>
Net Cash Provided by Operating Activities	<u>13,285,686</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>57,641</u>
Net Cash Provided by Investing Activities	<u>57,641</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	<u>(510,639)</u>
Net Cash (Used) by Capital and Related Financing Activities	<u>(510,639)</u>
Net Increase in Cash and Cash Equivalents	12,832,688
Cash and Cash Equivalents, Beginning	<u>5,416,728</u>
Cash and Cash Equivalents, End	<u><u>\$ 18,249,416</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 768,508
Change in assets and liabilities:	
(Increase) Decrease in other receivables	20,490
(Increase) Decrease in due from other funds	12,496,688
Increase (Decrease) in benefits payable	<u>12,517,178</u>
Total adjustments	<u>12,517,178</u>
Net Cash Provided by Operating Activities	<u><u>\$ 13,285,686</u></u>

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

	<u>Agency Fund</u>
Assets	
Cash and cash equivalents	<u>\$ 12,935,065</u>
Total Assets	<u><u>\$ 12,935,065</u></u>
Liabilities	
Due to other governments	<u>\$ 12,935,065</u>
Total Liabilities	<u><u>\$ 12,935,065</u></u>



FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

March 31, 2012

	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	\$ 7,652	\$ 40,374,688	\$ 52,783	\$	\$ 40,435,123
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		146,653,624	18,046,576		164,700,200
Total Assets	<u>7,652</u>	<u>189,792,383</u>	<u>18,099,359</u>		<u>207,899,394</u>
Liabilities and Net Assets					
Liabilities					
Due to primary government		1,182	19,742,251		19,743,433
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 within one year					-
Due in more than one year		135,847,059			135,847,059
Total Liabilities		<u>136,406,360</u>	<u>21,767,375</u>		<u>158,173,735</u>
Net Assets					
Invested in capital assets, net of related debt		10,806,565	18,046,576		28,853,141
Unrestricted	7,652	42,579,458	(21,714,591)		20,872,519
Total Net Assets	<u>\$ 7,652</u>	<u>\$ 53,386,023</u>	<u>\$ (3,668,015)</u>	<u>\$</u>	<u>\$ 49,725,660</u>

** Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Six Months Ended March 31, 2012

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	4,762,531	12,213,377	
Interest on long-term debt	3,348,716		
Total Fort Bend Toll Road Authority	<u>8,111,247</u>	<u>12,213,377</u>	_____
Grand Parkway Toll Road Operations			
Toll road operations	(23,544)		53,323
Total Grand Parkway Toll Road Operations	<u>(23,544)</u>	_____	<u>53,323</u>
Fort Bend Housing Finance Corporation			
General administration	_____	_____	_____
Total Fort Bend Housing Finance Corporation	_____	_____	_____
Total Component Units	<u>\$ 8,087,703</u>	<u>\$ 12,213,377</u>	<u>\$ 53,323</u>

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

** Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Assets

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Grand Parkway Toll Road Operations	Fort Bend Housing Finance Corporation**	Totals
\$	\$	\$	\$	\$
	7,450,846			7,450,846
	(3,348,716)			(3,348,716)
	4,102,130			4,102,130
		76,867		76,867
		76,867		76,867
\$ -	\$ 4,102,130	\$ 76,867	\$ -	\$ 4,178,997
38	168,166	138		168,342
	1,781			1,781
38	169,947	138		170,123
38	4,272,077	77,005		4,349,120
7,614	49,113,946	(3,745,020)		45,376,540
\$ 7,652	\$ 53,386,023	\$ (3,668,015)	\$	\$ 49,725,660



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 Six Months Ended March 31, 2012

	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	\$ 148,367,515	\$ (3,889,830)	97.4%
Fees and fines	21,108,350	21,108,350	8,778,666	(12,329,684)	41.6%
Intergovernmental	2,232,100	2,232,100	507,101	(1,724,999)	22.7%
Earnings on investments	1,503,530	1,503,530	560,660	(942,870)	37.3%
Miscellaneous	2,646,100	2,654,660	1,208,764	(1,445,896)	45.5%
Total Revenues	179,747,425	179,755,985	159,422,705	(20,333,280)	88.7%
Expenditures					
Current:					
General administration	39,289,746	37,781,209	18,758,354	19,022,855	49.6%
Financial administration	7,351,300	7,339,762	3,652,059	3,687,703	49.8%
Administration of justice	53,058,031	53,470,835	26,078,559	27,392,276	48.8%
Construction and maintenance	3,062,682	3,054,494	1,367,357	1,687,137	44.8%
Health and welfare	20,302,509	20,121,595	7,175,630	12,945,965	35.7%
Cooperative services	980,949	1,003,517	338,887	664,630	33.8%
Public safety	35,383,422	36,212,605	17,442,144	18,770,461	48.2%
Parks and recreation	1,912,816	1,900,214	842,494	1,057,720	44.3%
Libraries and education	12,994,633	13,043,701	6,434,931	6,608,770	49.3%
Capital Outlay	6,921,642	1,854,122	1,010,553	843,569	54.5%
Total Expenditures	181,257,729	175,782,053	83,100,968	92,681,085	47.3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,510,304)	3,973,932	76,321,737	72,347,805	
Other Financing Sources (Uses)					
Transfers out	(8,298,272)	(8,348,272)	(8,178,051)	(170,221)	
Total Other Financing Sources (Uses)	(8,298,272)	(8,348,272)	(8,178,051)	(170,221)	
Net change in fund balances- budgetary basis	(9,808,576)	(4,374,340)	68,143,686	72,177,584	
Net adjustment to reflect operations in accordance with GAAP (a)			(5,747,211)		
Fund Balances, Beginning	44,058,981	44,058,981	44,058,981		
Fund Balances, Ending	\$ 34,250,405	\$ 39,684,641	\$ 106,455,456	\$ 72,177,584	

(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	\$ 159,422,705	\$ 9,737,478	\$ 169,160,183
Expenditures	83,100,968	15,484,690	98,585,658
Excess (Deficiency) of Revenues Over (Under) Expenditures	76,321,737	(5,747,211)	70,574,526
Transfers in		-	
Transfers out	(8,178,051)	-	(8,178,051)
Total Other Financing Sources (Uses)	(8,178,051)		(8,178,051)
Net Changes in Fund Balances	68,143,686	(5,747,211)	62,396,475
Fund Balances, Beginning			44,058,981
Fund Balances, Ending			<u>\$ 106,455,456</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
March 31, 2012

Special Revenue Funds

	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets				
Cash and cash equivalents	541,362	\$ 4,869,843	\$ 10,655,024	\$ 8,265,971
Taxes receivable, net			1,021,007	514,600
Grants receivable			197,400	6,013
Other receivables			89,253	
Due from other funds		487,058	607,075	350,711
Total Assets	\$ 541,362	\$ 5,356,901	\$ 12,569,759	\$ 9,137,295
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$	\$	\$
Deferred revenues			1,021,007	514,600
Total Liabilities			1,021,007	514,600
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	541,362	5,356,901	11,548,752	8,622,696
Total Fund Balances	541,362	5,356,901	11,548,752	8,622,696
Total Liabilities and Fund Balances	\$ 541,362	\$ 5,356,901	\$ 12,569,759	\$ 9,137,295

Special Revenue Funds

Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations
\$ 478,548	\$ 4,234	\$ 23,765	\$ 967,034	\$ 795,768	\$ 8,717
				28,953	
			28,401		
			4,441		
<u>\$ 478,548</u>	<u>\$ 4,234</u>	<u>\$ 23,765</u>	<u>\$ 999,876</u>	<u>\$ 824,721</u>	<u>\$ 8,717</u>
\$	\$	\$	\$	\$ 1,115	\$
				1,115	
478,548	4,234	23,765	999,876	823,606	8,717
<u>478,548</u>	<u>4,234</u>	<u>23,765</u>	<u>999,876</u>	<u>823,606</u>	<u>8,717</u>
<u>\$ 478,548</u>	<u>\$ 4,234</u>	<u>\$ 23,765</u>	<u>\$ 999,876</u>	<u>\$ 824,721</u>	<u>\$ 8,717</u>

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

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 132,240	\$ 65,661	\$ 41,832	\$ 45,690
Taxes receivable, net				
Grants receivable				
Other receivables		405		
Due from other funds				
Total Assets	\$ 132,240	\$ 66,066	\$ 41,832	\$ 45,690
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 1,730	\$	\$	\$ 585
Deferred revenues				
Total Liabilities	1,730			585
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	130,510	66,066	41,832	45,105
Total Fund Balances	130,510	66,066	41,832	45,105
Total Liabilities and Fund Balances	\$ 132,240	\$ 66,066	\$ 41,832	\$ 45,690

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 117,945	\$ 3,043	\$ 16,889	\$ 142,175	\$ 1,943,525	\$ 421
150				75,497	
<u>\$ 118,095</u>	<u>\$ 3,043</u>	<u>\$ 16,889</u>	<u>\$ 142,175</u>	<u>\$ 2,019,022</u>	<u>\$ 421</u>
532	\$	\$	\$ 1,300	\$ 3,434	\$
<u>532</u>			<u>1,300</u>	<u>3,434</u>	
117,563	3,043	16,889	140,875	2,015,588	421
<u>117,563</u>	<u>3,043</u>	<u>16,889</u>	<u>140,875</u>	<u>2,015,588</u>	<u>421</u>
<u>\$ 118,095</u>	<u>\$ 3,043</u>	<u>\$ 16,889</u>	<u>\$ 142,175</u>	<u>\$ 2,019,022</u>	<u>\$ 421</u>

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

	Special Revenue Funds			
	Courthouse Security	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Assets				
Cash and cash equivalents	\$ 471,785	\$ 865,378	\$ 2,985,297	\$ 7,020
Taxes receivable, net				
Grants receivable				
Other receivables	25,129			253
Due from other funds		1,682		
Total Assets	\$ 496,914	\$ 867,060	\$ 2,985,297	\$ 7,273
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$	\$ 21,286	\$
Deferred revenues				
Total Liabilities			21,286	
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	496,914	867,060	2,964,011	7,273
Total Fund Balances	496,914	867,060	2,964,011	7,273
Total Liabilities and Fund Balances	\$ 496,914	\$ 867,060	\$ 2,985,297	\$ 7,273

Special Revenue Funds

Law Enforcement Officers' Standards Education Grant	Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales
\$ 39,560	\$	\$ 1,068,365	\$ 146,583	\$ 22,248	\$ 788
<u>\$ 39,560</u>	<u>\$</u>	<u>\$ 1,068,365</u>	<u>\$ 146,583</u>	<u>\$ 22,248</u>	<u>\$ 788</u>
\$ 509	\$	\$	\$	\$ 243,116	\$
<u>509</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>243,116</u>	<u>\$</u>
39,051		1,068,365	146,583	(220,868)	788
<u>39,051</u>	<u></u>	<u>1,068,365</u>	<u>146,583</u>	<u>(220,868)</u>	<u>788</u>
<u>\$ 39,560</u>	<u>\$</u>	<u>\$ 1,068,365</u>	<u>\$ 146,583</u>	<u>\$ 22,248</u>	<u>\$ 788</u>

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

	Special Revenue Funds			
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds
Assets				
Cash and cash equivalents	\$ 186,943	\$ 132,387	\$ 147,940	\$ 398,834
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	\$ 186,943	\$ 132,387	\$ 147,940	\$ 398,834
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$ 13,927	\$ 12,818	\$ 242,061
Deferred revenues				
Total Liabilities		13,927	12,818	242,061
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	186,943	118,460	135,122	156,773
Total Fund Balances	186,943	118,460	135,122	156,773
Total Liabilities and Fund Balances	\$ 186,943	\$ 132,387	\$ 147,940	\$ 398,834

<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>
\$ 1,876,607	\$ 3,792,758	\$	\$ 41,262,180
			1,535,607
			232,366
			219,088
			1,450,967
<u>\$ 1,876,607</u>	<u>\$ 3,792,758</u>	<u>\$</u>	<u>\$ 44,700,208</u>
\$ 194,784	\$	\$	\$ 737,197
			1,535,607
<u>194,784</u>			<u>2,272,804</u>
	3,792,758		3,792,758
1,681,823			38,634,647
<u>1,681,823</u>	<u>3,792,758</u>		<u>42,427,405</u>
<u>\$ 1,876,607</u>	<u>\$ 3,792,758</u>	<u>\$ -</u>	<u>\$ 44,700,208</u>

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

	Special Revenue Funds			
	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues				
Taxes	\$	\$	\$ 11,782,806	\$ 7,149,197
Fees and fines			1,829,002	
Intergovernmental	539,471	48,717	1,200,978	61,233
Earnings on investments	1,891	29,128	63,390	46,780
Miscellaneous		11,197	526,247	18,735
Total Revenues	541,362	89,042	15,402,423	7,275,945
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		4,652,600		
Construction and maintenance			8,121,418	3,022,690
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay		89,612	1,311,967	435,560
Total Expenditures		4,742,212	9,433,385	3,458,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	541,362	(4,653,170)	5,969,038	3,817,695
Other Financing Sources (Uses)				
Transfers in		8,114,001		
Transfers (out)				
Total Other Financing Sources (Uses)		8,114,001		
Net change in fund balances	541,362	3,460,831	5,969,038	3,817,695
Fund Balances, Beginning		1,896,070	5,579,714	4,805,001
Fund Balances, Ending	\$ 541,362	\$ 5,356,901	\$ 11,548,752	\$ 8,622,696

Special Revenue Funds

Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations
\$	\$	\$	\$	\$	\$
			154,770		
66,279				28,953	
2,358	21	126	4,836	3,829	
		6,644	496	41,848	
<u>68,637</u>	<u>21</u>	<u>6,770</u>	<u>160,102</u>	<u>74,630</u>	
			107,651		
		7,898		42,487	
				3,590	
		<u>7,898</u>	<u>107,651</u>	<u>46,077</u>	
68,637	21	(1,128)	52,451	28,553	
68,637	21	(1,128)	52,451	28,553	
409,911	4,213	24,893	947,425	795,053	8,717
<u>\$ 478,548</u>	<u>\$ 4,234</u>	<u>\$ 23,765</u>	<u>\$ 999,876</u>	<u>\$ 823,606</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 Six Months Ended March 31, 2012

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines		2,236		
Intergovernmental				
Earnings on investments	677	322	204	
Miscellaneous	9,525		2,145	14,979
Total Revenues	10,202	2,558	2,349	14,979
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				5,303
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education	14,344			
Capital Outlay				
Total Expenditures	14,344			5,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,142)	2,558	2,349	9,676
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(4,142)	2,558	2,349	9,676
Fund Balances, Beginning	134,652	63,508	39,483	35,429
Fund Balances, Ending	\$ 130,510	\$ 66,066	\$ 41,832	\$ 45,105

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 12,414	\$	\$	\$	\$ 409,266	\$
2,877	16	84	62,500		465
			752		
<u>15,291</u>	<u>16</u>	<u>84</u>	<u>63,252</u>	<u>409,266</u>	<u>465</u>
				164,399	
12,732			25,094	(18,057)	2,330
	248				
<u>12,732</u>	<u>248</u>		<u>25,094</u>	<u>146,342</u>	<u>22,822</u>
					<u>25,152</u>
2,559	(232)	84	38,158	262,924	(24,687)
2,559	(232)	84	38,158	262,924	(24,687)
115,004	3,275	16,805	102,717	1,752,664	25,108
<u>\$ 117,563</u>	<u>\$ 3,043</u>	<u>\$ 16,889</u>	<u>\$ 140,875</u>	<u>\$ 2,015,588</u>	<u>\$ 421</u>

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

	Special Revenue Funds			
	Courthouse Security	Elections Contract	Asset Forfeitures	County Child Abuse Prevention
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines	139,370			802
Intergovernmental			327,781	
Earnings on investments	2,005	4,451	16,496	
Miscellaneous		13,687	881,807	
Total Revenues	<u>141,375</u>	<u>18,138</u>	<u>1,226,084</u>	<u>802</u>
Expenditures				
Current:				
General administration		49,152		
Financial administration				
Administration of justice			178,046	
Construction and maintenance				
Health and welfare				
Public safety			546,246	
Libraries and education				
Capital Outlay			<u>623,945</u>	
Total Expenditures		<u>49,152</u>	<u>1,348,237</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	141,375	(31,014)	(122,153)	802
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	141,375	(31,014)	(122,153)	802
Fund Balances, Beginning	<u>355,539</u>	<u>898,074</u>	<u>3,086,164</u>	<u>6,471</u>
Fund Balances, Ending	<u>\$ 496,914</u>	<u>\$ 867,060</u>	<u>\$ 2,964,011</u>	<u>\$ 7,273</u>

Special Revenue Funds

Law Enforcement Officers' Standards Education Grant	Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales
\$	\$	\$	\$	\$	\$
244	197,735	1,068,365	1,748 731	2,005,826	12 776
<u>244</u>	<u>197,735</u>	<u>1,068,365</u>	<u>2,479</u>	<u>2,005,826</u>	<u>788</u>
3,033					
15,385	197,735		27,485	2,226,694	
<u>18,418</u>	<u>197,735</u>		<u>27,485</u>	<u>2,226,694</u>	
(18,174)		1,068,365	(25,006)	(220,868)	788
			64,050		
			<u>64,050</u>		
(18,174)		1,068,365	39,044	(220,868)	788
57,225			107,539		
<u>\$ 39,051</u>	<u>\$</u>	<u>\$ 1,068,365</u>	<u>\$ 146,583</u>	<u>\$ (220,868)</u>	<u>\$ 788</u>

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

	Special Revenue Funds			
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines				
Intergovernmental	191,014	199,811	264,460	1,407,002
Earnings on investments	927	703		
Miscellaneous				
Total Revenues	<u>191,941</u>	<u>200,514</u>	<u>264,460</u>	<u>1,407,002</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	4,998		128,482	1,250,229
Construction and maintenance				
Health and welfare				
Public safety		82,020		
Libraries and education				
Capital Outlay		34	856	
Total Expenditures	<u>4,998</u>	<u>82,054</u>	<u>129,338</u>	<u>1,250,229</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	186,943	118,460	135,122	156,773
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	186,943	118,460	135,122	156,773
Fund Balances, Beginning				
Fund Balances, Ending	<u>\$ 186,943</u>	<u>\$ 118,460</u>	<u>\$ 135,122</u>	<u>\$ 156,773</u>

<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>
\$	\$	\$	\$ 18,932,003
1,373,230			3,921,090
2,786,202			10,460,952
13,630	28,779	6,478	229,335
7,560			1,535,646
<u>4,180,622</u>	<u>28,779</u>	<u>6,478</u>	<u>35,079,026</u>
			213,551
			2,330
2,498,799			8,848,910
	22,063		11,166,171
			2,459,812
			686,138
			14,592
	102,415	89,942	2,680,743
<u>2,498,799</u>	<u>124,478</u>	<u>89,942</u>	<u>26,072,247</u>
1,681,823	(95,699)	(83,464)	9,006,779
88,121			8,266,172
(88,121)			(88,121)
			8,178,051
1,681,823	(95,699)	(83,464)	17,184,830
	3,888,457	83,464	25,242,575
<u>\$ 1,681,823</u>	<u>\$ 3,792,758</u>	<u>\$</u>	<u>\$ 42,427,405</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Six Months Ended March 31, 2012

	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	\$ 11,782,806	\$ (331,042)	97.3%
Fees and fines	5,225,000	5,225,000	2,961,685	(2,263,315)	56.7%
Intergovernmental	105,000	105,000	68,295	(36,705)	65.0%
Earnings on investments	175,000	175,000	63,390	(111,610)	36.2%
Miscellaneous	450,000	450,000	526,247	76,247	116.9%
Total Revenues	18,068,848	18,068,848	15,402,423	(2,666,425)	85.2%
Expenditures					
Current:					
Construction and maintenance	18,910,082	18,902,982	8,121,418	10,781,565	43.0%
Capital Outlay	1,299,760	1,306,860	943,367	363,493	72.2%
Total Expenditures	20,209,842	20,209,842	9,064,784	11,145,058	44.9%
Net change in fund balances- budgetary basis	(2,140,994)	(2,140,994)	6,337,638	8,478,633	
Net adjustment to reflect operations in accordance with GAAP (a)			(368,601)		
Fund balances, Beginning	5,579,714	5,579,714	5,579,714		
Fund balances, Ending	\$ 3,438,720	\$ 3,438,720	\$ 11,548,752	\$ 8,478,633	

(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	\$ 15,402,423	\$	\$ 15,402,423
Expenditures	9,064,784	368,601	9,433,385
Net Changes in Fund Balances	6,337,638	(368,601)	5,969,038
Fund balances, Beginning			5,579,714
Fund balances, Ending			\$ 11,548,752

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Six Months Ended March 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>
Revenues					
Taxes	\$ 7,419,983	\$ 7,419,983	\$ 7,149,197	\$ (270,786)	96.4%
Earnings on investments	100,000	100,000	46,780	(53,220)	46.8%
Miscellaneous	90,000	90,000	18,735	(71,265)	20.8%
Total Revenues	<u>7,609,983</u>	<u>7,609,983</u>	<u>7,214,712</u>	<u>(395,271)</u>	<u>94.8%</u>
Expenditures					
Current:					
Construction and maintenance	7,092,284	7,011,759	3,022,690	3,989,069	43.1%
Capital Outlay	638,400	718,925	117,093	601,832	16.3%
Total Expenditures	<u>7,730,684</u>	<u>7,730,684</u>	<u>3,139,783</u>	<u>4,590,901</u>	<u>40.6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(120,701)</u>	<u>(120,701)</u>	<u>4,074,929</u>	<u>4,195,630</u>	
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)	4,074,929	4,195,630	
Net adjustment to reflect operations in accordance with GAAP (a)			(257,234)		
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>\$ 8,622,696</u>	<u>\$ 4,195,630</u>	

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
General Fund			
Revenues	\$ 7,214,712	\$ 61,233	\$ 7,275,945
Expenditures	3,139,783	318,467	3,458,250
Net Changes in Fund Balances	4,074,929	(257,234)	3,817,695
Fund balances, Beginning			4,805,001
Fund balances, Ending			<u>\$ 8,622,696</u>

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

	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	\$ 26,733,451	\$ (635,440)	97.7%
Fees and fines	100,000	100,000	113,552	13,552	113.6%
Earnings on investments	145,000	145,000	62,868	(82,132)	43.4%
Total Revenues	<u>27,613,891</u>	<u>27,613,891</u>	<u>26,909,871</u>	<u>(704,020)</u>	<u>97.5%</u>
Expenditures					
Current:					
Principal	13,280,000	13,280,000	13,300,000	(20,000)	100.2%
Interest and fiscal charges	14,858,461	14,858,461	7,472,305	7,386,156	50.3%
Debt issuance costs			-		
Total Expenditures	<u>28,138,461</u>	<u>28,138,461</u>	<u>20,772,305</u>	<u>7,366,156</u>	<u>73.8%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(524,570)</u>	<u>(524,570)</u>	<u>6,137,566</u>	<u>6,662,136</u>	
Other Financing Sources (Uses)					
Issuance of Bonds			-		
Total Other Financing Sources (Uses)					
Net change in fund balances- budgetary basis	<u>(524,570)</u>	<u>(524,570)</u>	<u>6,137,566</u>	<u>6,662,136</u>	
Fund balances, Beginning	<u>4,849,712</u>	<u>4,849,712</u>	<u>5,181,758</u>		
Fund balances, Ending	<u>\$ 4,325,142</u>	<u>\$ 4,325,142</u>	<u>\$ 11,319,324</u>	<u>\$ 6,662,136</u>	

Note: Totals may differ immaterially due to rounding.

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 16,788,381	\$ 1,461,035	\$ 18,249,416
Total Current Assets	<u>16,788,381</u>	<u>1,461,035</u>	<u>18,249,416</u>
Noncurrent Assets:			
Construction-in-progress	590,568		590,568
Total Capital Assets	<u>590,568</u>		<u>590,568</u>
Total Assets	<u>17,378,949</u>	<u>1,461,035</u>	<u>18,839,984</u>
Liabilities			
Benefits payable	4,291,916	3,448,518	7,740,434
Due to other funds	11,650,999	562,554	12,213,553
Total Liabilities	<u>15,942,915</u>	<u>4,011,072</u>	<u>19,953,987</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	1,436,034	(2,550,037)	(1,114,003)
Total Net Assets (Deficit)	<u>\$ 1,436,034</u>	<u>\$ (2,550,037)</u>	<u>\$ (1,114,003)</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 15,210,951	\$ 690,256	\$ 15,901,207
Total Operating Revenues	<u>15,210,951</u>	<u>690,256</u>	<u>15,901,207</u>
Operating Expenses			
Current operations - general administration	613,813		613,813
Benefits provided	<u>13,785,794</u>	<u>733,092</u>	<u>14,518,886</u>
Total Operating Expenses	<u>14,399,607</u>	<u>733,092</u>	<u>15,132,699</u>
Operating (Loss)	811,344	(42,836)	768,508
Non-Operating Revenues			
Earnings on investments	<u>57,641</u>		<u>57,641</u>
Total Non-Operating Revenues	<u>57,641</u>		<u>57,641</u>
Change in Net Assets	868,985	(42,836)	826,149
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>\$ 1,436,034</u>	<u>\$ (2,550,037)</u>	<u>\$ (1,114,003)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Six Months Ended March 31, 2012

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Charges for services	\$ 27,135,260	\$ 1,283,125	\$ 28,418,385
Payment of benefits	(13,785,794)	(733,092)	(14,518,886)
Payment of general administration expenses	(613,813)		(613,813)
Net Cash Provided (Used) by Operating Activities	<u>12,735,653</u>	<u>550,033</u>	<u>13,285,686</u>
Cash Flows from Investing Activities:			
Interest earned on investments	57,641		57,641
Net Cash Flows Provided by Investing Activities	<u>57,641</u>		<u>57,641</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(510,639)		(510,639)
Net Cash (Used) by Capital and Related Financing Activities	<u>(510,639)</u>		<u>(510,639)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	12,282,655	550,033	12,832,688
Cash and Cash Equivalents, Beginning	<u>4,505,726</u>	<u>911,002</u>	<u>5,416,728</u>
Cash and Cash Equivalents, Ending	<u>\$ 16,788,380</u>	<u>\$ 1,461,034</u>	<u>\$ 18,249,416</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 811,344	\$ (42,836)	\$ 768,508
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	19,000	1,490	20,490
(Increase) Decrease in due from other funds	11,905,309	591,379	12,496,688
Increase (Decrease) in Benefits payable			
Total adjustments	<u>11,924,309</u>	<u>592,869</u>	<u>12,517,178</u>
Net Cash Provided by Operating Activities	<u>\$ 12,735,653</u>	<u>\$ 550,033</u>	<u>\$ 13,285,686</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 NINE 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					Six Months
2007	2008	2009	2010	2011	Ended 3/31/2012
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 752,717,326	\$ 762,108,798
2,712,985	4,034,606	5,363,740	4,168,945	4,477,906	11,232,015
<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>46,794,419</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>\$ 820,135,232</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>\$ 820,135,232</u>

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

	Fiscal Year			
	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General administration	\$ 30,985,677	\$ 36,904,539	\$ 42,976,074	\$ 23,638,550
Financial administration	4,443,323	4,131,888	4,176,563	5,127,456
Administration of justice	25,915,729	25,912,081	26,601,486	31,024,483
Construction and maintenance	27,414,081	31,832,216	31,424,221	32,721,293
Health and welfare	14,612,327	16,754,319	15,261,857	16,903,729
Cooperative services	939,145	852,041	837,121	941,743
Public safety	33,362,301	34,474,028	36,863,732	44,544,768
Park and recreation	1,692,779	1,792,004	1,712,461	623,401
Libraries and education	8,214,638	8,623,790	9,059,591	10,484,078
Interest on long-term debt	4,290,170	3,554,275	3,349,584	4,165,438
Capital outlay, interim financial activity				
Internal Service Fund, interim activity				
Total governmental activities expenses	<u>\$ 151,870,170</u>	<u>\$ 164,831,181</u>	<u>\$ 172,262,690</u>	<u>\$ 170,174,939</u>
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 9,717,379	\$ 11,639,044	\$ 12,161,924	\$ 7,181,125
Financial administration	3,372,000	6,335,931	7,911,436	613,495
Administration of justice	4,611,550	5,349,116	5,593,224	5,761,276
Construction and maintenance	4,778,340	2,280,427	3,175,198	4,562,531
Health and welfare	2,426,239	3,455,407	4,736,269	4,961,502
Public safety	2,735,090	2,080,970	2,487,425	3,704,319
Park and recreation	181,043	169,455	186,611	201,626
Libraries and education	234,664	254,980	307,838	235,693
Interest on long-term debt	129,459			
Operating grants and contributions:				
General administration	901,495	806,411	2,048,499	1,630,190
Financial administration	800			
Administration of justice	4,165,788	10,005,555	5,285,427	4,089,072
Construction and maintenance	635,831	77,245	135,247	
Health and welfare	2,171,366	1,093,277	3,276,058	816,749
Cooperative services	3,000			
Public safety	1,211,079	1,358,976	3,345,684	1,778,870
Park and recreation			176,577	113,718
Libraries and education	66,340	54,034	74,410	187,127
Capital grants and contributions:				
Administration of justice				
Construction and maintenance	35,039,719	37,964,056	21,348,940	73,252,137
Health and welfare				
Libraries and education				
Total governmental activities program revenues	<u>\$ 72,381,182</u>	<u>\$ 82,924,884</u>	<u>\$ 72,250,767</u>	<u>\$ 109,089,430</u>

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

Fiscal Year					Six Months
2007	2008	2009	2010	2011	Ended 3/31/2012
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 45,988,801	\$ 21,032,549
5,655,962	7,581,878	8,841,189	8,059,389	8,648,273	3,757,071
33,416,844	65,681,467	75,836,037	78,194,354	86,061,375	36,030,382
25,197,262	47,535,293	47,188,776	45,850,196	37,710,914	15,740,641
19,465,407	21,592,759	25,623,533	23,789,044	25,213,466	12,075,891
826,741	1,143,390	1,188,580	1,131,763	1,169,614	371,443
49,422,796	50,016,288	61,126,911	55,214,005	54,854,242	23,674,870
1,699,999	2,128,502	1,879,525	2,576,095	2,603,171	1,087,572
10,474,327	12,325,097	12,956,363	13,468,700	14,810,488	7,053,921
9,190,051	10,621,067	12,338,352	15,494,994	14,887,908	(1,806,313)
					(824,781)
					7,472,305
<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>\$ 125,665,551</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 7,157,132	\$ 3,695,227
1,760,789	1,976,033	2,451,191		3,988,371	1,013,309
11,948,143	6,692,111	6,828,228	7,032,374	7,222,932	2,575,976
7,690,682	8,305,998	8,442,746	6,737,542	6,679,429	1,649,653
5,240,602	4,036,821	5,057,246	5,361,106	5,930,364	2,498,535
3,493,999	3,946,125	4,887,245	5,060,714	5,511,123	318,777
86,733	189,273	187,724	136,864	141,893	121,624
240,363	262,957	256,730	240,719	246,699	121,159
1,633,383	6,386,016	6,257,935	5,292,339	11,285,351	1,849,403
4,944,665	5,995,866	7,242,476	6,805,719	7,719,264	4,821,541
368,058	1,137,555	1,509,761	356,447	1,361,767	1,432,507
5,042,570	4,663,836	4,982,855	4,931,149	6,479,035	3,879,898
10,648	1,936		13,136		
4,895,654	5,754,025	13,784,334	4,464,349	8,549,842	2,782,293
112,464	102,738	61,023	1,255,743	157,468	13,248
88,948	141,938	97,403	194,400	174,204	21,524
			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>\$ 26,794,674</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET ASSETS - ACCRUAL
BASIS OF ACCOUNTING
LAST NINE 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					Six Months
2007	2008	2009	2010	2011	Ended 3/31/2012
\$ (41,443,758)	\$ (161,765,106)	\$ (154,841,871)	\$ (199,185,595)	\$ (217,846,724)	\$ (98,870,877)
<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>\$ (98,870,877)</u>
\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 194,104,073
12,009,284	8,082,178	3,664,184	3,870,155	2,925,202	914,973
<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>6,262,750</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>201,281,796</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>\$ 201,281,796</u>
\$ 122,845,165	\$ 21,636,204	\$ 44,191,304	\$ 7,809,805	\$ (12,427,342)	\$ 102,410,919
<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>\$ 102,410,919</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					Six Months Ended 3/31/2012
2007	2008	2009	2010	2011**	
\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$
35,375,155	38,547,536	34,463,474	43,269,189	43,922,974	106,455,456
<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>\$ 106,455,456</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 11,319,324
	7,879	11,224	4,305	69,379	
171,246,482	106,937,644	154,475,649	76,694,711		3,209,442
16,787,185	15,585,100	23,120,456	22,906,854	30,082,521	38,634,647
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>\$ 53,163,413</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						Six Months Ended 3/31/2012
2006	2007	2008	2009	2010	2011	
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 194,104,074
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	37,371,124	13,102,853
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	36,898,604	16,908,803
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	2,798,039	914,974
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	6,635,261	6,277,872
<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>231,308,576</u>
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	42,538,899	20,305,697
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	7,176,186	3,654,389
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	71,692,984	35,428,064
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	29,542,425	13,535,809
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	22,067,744	12,074,393
890,696	934,276	975,720	1,049,985	933,519	986,392	340,004
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	44,156,502	21,781,553
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	2,263,590	845,919
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	12,176,637	6,449,523
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	88,887,596	15,894,691
5,995,000	7,125,000	8,220,000	11,170,000	32,700,000	12,590,000	13,300,000
4,105,682	6,610,629	12,266,435	13,325,621	16,567,752	15,777,523	7,472,305
<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>151,082,347</u>
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	(68,746,552)	80,226,229
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,402,786	8,266,172
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(8,266,172)
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>\$ 80,226,229</u>