

MONTHLY FINANCIAL REPORT
For Nine Months Ended June 30, 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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August 22, 2012

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

Gentlemen:

The Monthly Unaudited Financial Report for the nine months ending June 30, 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**

June 30, 2012

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 169,542,581	\$ 69,138,498
Receivables:		
Taxes, net	8,351,023	
Grants	2,307,945	
Fees and fines	4,329,827	
Other	1,381,694	
Prepaid items	3,058	
Deferred issuance costs	3,854,177	1,187,568
Due from component units	22,620,486	
Capital assets, not being depreciated	468,771,619	
Capital assets, net of accumulated depreciation	605,549,900	169,670,302
Total Assets	1,286,712,310	239,996,368
Liabilities		
Accounts payable and accrued expenses	8,821,689	
Retainage payable	116,483	
Accrued interest payable	1,224,897	558,119
Unearned revenues	927,025	
Due to primary government		22,620,485
Due to other governments	815,920	
Long-term liabilities due within one-year	15,305,927	
Long-term liabilities due in more than one-year	474,565,483	166,622,059
Total Liabilities	501,777,424	189,800,663
Net Assets		
Invested in capital assets, net of related debt	760,927,622	3,048,243
Restricted for:		
Debt Service	11,724,628	
Unrestricted	12,282,634	47,147,464
Total Net Assets	\$ 784,934,884	\$ 50,195,707

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 29,380,224	\$ 5,593,557	\$ 2,624,034	\$
Financial administration	5,462,795	3,714,178		
Administration of justice	54,358,782	4,123,181	5,928,593	
Construction and maintenance	23,568,733	3,040,751	1,508,582	
Health and welfare	17,324,708	4,187,589	5,466,958	
Cooperative services	740,199			
Public safety	34,234,547	447,930	3,835,018	
Park and recreation	1,669,490	158,334	23,248	
Libraries and education	10,376,304	188,979	436,218	
Capital outlay, interim financial activity	(265,426)			
Internal Service Fund, interim activity	(1,227,376)			
Interest on long-term debt	7,251,119			
Total Primary Government	\$ 182,874,099	\$ 21,454,499	\$ 19,822,651	\$ -
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	8,928,584	12,834,854		
Grand Parkway Toll Road Operations	129,079			53,323
FB Housing Finance Corp.				
Total Component Units	\$ 9,057,663	\$ 12,834,854	\$	\$ 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	
\$ (21,162,633)	\$
(1,748,617)	
(44,307,008)	
(19,019,400)	
(7,670,161)	
(740,199)	
(29,951,599)	
(1,487,908)	
(9,751,107)	
265,426	
1,227,376	
(7,251,119)	
<u>(141,596,949)</u>	
	3,906,270
	(75,756)
	<u>3,830,514</u>
198,347,706	
1,563,477	300,371
8,896,337	688,281
<u>208,807,520</u>	<u>988,652</u>
67,210,571	4,819,166
717,724,313	45,376,541
<u>\$ 784,934,884</u>	<u>\$ 50,195,707</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2012

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2012 Mobility Bonds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 48,807,967	\$ 12,316,124	\$ 54,646,949	\$ 41,860,547	\$ 157,631,587
Taxes receivable, net	6,546,561	633,401		1,171,061	8,351,023
Grants receivable	2,069,763			238,182	2,307,945
Fines and fees receivable	4,319,143				4,319,143
Other receivables	1,202,902			189,477	1,392,379
Due from other funds	5,102,568			1,160,637	6,263,205
Due from component units	22,620,486				22,620,486
Prepaid items	3,058				3,058
Total Assets	<u>\$ 90,672,448</u>	<u>\$ 12,949,525</u>	<u>\$ 54,646,949</u>	<u>\$ 44,619,904</u>	<u>\$ 202,888,826</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,181,470	\$	\$	\$	\$ 1,181,470
Retainage payable	7,174		68,977	40,332	116,483
Due to other funds				688,573	688,573
Due to other governments	815,920				815,920
Deferred revenue	10,889,304	633,401		1,171,061	12,693,766
Total Liabilities	<u>12,893,868</u>	<u>633,401</u>	<u>68,977</u>	<u>1,899,966</u>	<u>15,496,212</u>
Fund Balances:					
Reserved for:					
Debt service		12,316,124			12,316,124
Prepaid Items	3,058				3,058
Capital projects			54,577,972	10,724,889	65,302,861
Unreserved, reported in:					
General Fund	77,775,522				77,775,522
Special revenue funds				31,995,049	31,995,049
Total Fund Balances	<u>77,778,580</u>	<u>12,316,124</u>	<u>54,577,972</u>	<u>42,719,938</u>	<u>187,392,614</u>
Total Liabilities and Fund Balances	<u>\$ 90,672,448</u>	<u>\$ 12,949,525</u>	<u>\$ 54,646,949</u>	<u>\$ 44,619,904</u>	<u>\$ 202,888,826</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Nine Months Ended June 30, 2012

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>2012 Mobility Bonds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes - Property	\$ 151,568,119	\$ 27,292,620	\$	\$ 19,335,658	\$ 198,196,397
Taxes - Sales				151,309	151,309
Fees and fines	16,979,076			6,264,410	23,243,486
Intergovernmental	9,373,251		950	13,453,948	22,828,149
Earnings on investments	854,848	92,380	158,895	457,355	1,563,478
Miscellaneous	6,871,564	300,485		2,000,004	9,172,053
Total Revenues	<u>185,646,858</u>	<u>27,685,485</u>	<u>159,845</u>	<u>41,662,684</u>	<u>255,154,872</u>
Expenditures					
Current:					
General administration	27,871,435			445,475	28,316,910
Financial administration	5,302,578			3,870	5,306,448
Administration of justice	40,281,972			13,085,600	53,367,572
Construction and maintenance	1,968,569			18,058,843	20,027,412
Health and welfare	13,723,256			3,611,480	17,334,736
Cooperative services	693,886				693,886
Public safety	30,924,445			865,852	31,790,297
Parks and recreation	1,309,505				1,309,505
Libraries and education	9,439,369			34,982	9,474,351
Capital Outlay	12,431,090		6,274,402	5,277,170	23,982,662
Debt Service:					
Principal		13,300,000			13,300,000
Interest and fiscal charges		7,249,619	542,683		7,792,302
Debt issuance costs		1,500			1,500
Total Expenditures	<u>143,946,105</u>	<u>20,551,119</u>	<u>6,817,085</u>	<u>41,383,272</u>	<u>212,697,581</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>41,700,753</u>	<u>7,134,366</u>	<u>(6,657,240)</u>	<u>279,412</u>	<u>42,457,291</u>
Other Financing Sources (Uses)					
Transfers in	355,539			12,793,705	13,149,244
Transfers (out)	(8,336,693)		(4,307,471)	(505,080)	(13,149,244)
Bonds issued			58,220,000		58,220,000
Premium on bonds issued			7,322,683		7,322,683
Total Other Financing Sources (Uses)	<u>(7,981,154)</u>		<u>61,235,212</u>	<u>12,288,625</u>	<u>65,542,683</u>
Net change in fund balances	33,719,599	7,134,366	54,577,972	12,568,037	107,999,974
Fund Balances, Beginning	<u>44,058,981</u>	<u>5,181,758</u>		<u>30,151,901</u>	<u>79,392,640</u>
Fund Balances, Ending	<u>\$ 77,778,580</u>	<u>\$ 12,316,124</u>	<u>\$ 54,577,972</u>	<u>\$ 42,719,938</u>	<u>\$ 187,392,614</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2012

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 11,910,995
Total Current Assets	<u>11,910,995</u>
Noncurrent Assets:	
Construction-in-progress	<u>692,662</u>
Total Capital Assets	<u>692,662</u>
Total Assets	<u>12,603,657</u>
Liabilities	
Current Liabilities:	
Benefits payable	7,740,434
Due to other funds	<u>5,574,632</u>
Total Current Liabilities	<u>13,315,066</u>
Total Liabilities	<u>13,315,066</u>
Net Assets (Deficit)	
Invested in capital assets, net of related debt	
Unrestricted	<u>(711,409)</u>
Total Net Assets (Deficit)	<u>\$ (711,409)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2012

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 24,138,219
Total Operating Revenues	<u>24,138,219</u>
Operating Expenses	
Current operations - general administration	1,051,408
Benefits provided	21,963,673
Total Operating Expenses	<u>23,015,081</u>
Operating Income (Loss)	1,123,138
Non-Operating Revenues	
Earnings on investments	105,604
Total Non-Operating Revenues	<u>105,604</u>
Change in Net Assets	1,228,742
Total Net Assets (Deficit), Beginning	<u>(1,940,151)</u>
Total Net Assets (Deficit), Ending	<u>\$ (711,409)</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2012

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 30,016,476
Payment of benefits	(21,963,673)
Payment of general administration expenses	(1,051,408)
	<hr/>
Net Cash Provided by Operating Activities	7,001,395
	<hr/>
Cash Flows from Investing Activities	
Interest earned on investments	105,604
	<hr/>
Net Cash Provided by Investing Activities	105,604
	<hr/>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(612,733)
	<hr/>
Net Cash (Used) by Capital and Related Financing Activities	(612,733)
	<hr/>
Net Increase in Cash and Cash Equivalents	6,494,266
	<hr/>
Cash and Cash Equivalents, Beginning	5,416,728
	<hr/>
Cash and Cash Equivalents, End	\$ 11,910,994
	<hr/>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 1,123,138
Change in assets and liabilities:	
(Increase) Decrease in other receivables	20,490
(Increase) Decrease in due from other funds	5,857,767
Increase (Decrease) in benefits payable	<hr/>
Total adjustments	5,878,257
	<hr/>
Net Cash Provided by Operating Activities	\$ 7,001,395
	<hr/>

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
June 30, 2012

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 11,205,605</u>
Total Assets	<u><u>\$ 11,205,605</u></u>
Liabilities	
Due to other governments	<u>\$ 11,205,605</u>
Total Liabilities	<u><u>\$ 11,205,605</u></u>

FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

COMPONENT UNITS

June 30, 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	\$ 7,672	\$ 69,080,440	\$ 50,386	\$	\$ 69,138,498
Deferred bond issuance costs		1,187,568			1,187,568
Due from Fort Bend Grand Parkway Toll Road Authority		2,025,124			2,025,124
Capital assets, net		148,963,693	20,706,609		169,670,302
Total Assets	<u>7,672</u>	<u>221,256,825</u>	<u>20,756,995</u>		<u>242,021,492</u>
Liabilities and Net Assets					
Liabilities					
Due to primary government		68,104	22,552,381		22,620,485
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		166,622,059			166,622,059
Total Liabilities		<u>167,248,282</u>	<u>24,577,505</u>		<u>191,825,787</u>
Net Assets					
Invested in capital assets, net of related debt		(17,658,366)	20,706,609		3,048,243
Unrestricted	7,672	71,666,910	(24,527,118)		47,147,464
Total Net Assets	<u>\$ 7,672</u>	<u>\$ 54,008,544</u>	<u>\$ (3,820,509)</u>	<u>\$</u>	<u>\$ 50,195,707</u>

** Unavailable as of issuance of this report.



FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Nine Months Ended June 30, 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	5,366,590	12,834,854	
Interest on long-term debt	3,561,994		
Total Fort Bend Toll Road Authority	<u>8,928,584</u>	<u>12,834,854</u>	_____
Grand Parkway Toll Road Operations			
Toll road operations	129,079		53,323
Total Grand Parkway Toll Road Operations	<u>129,079</u>	_____	<u>53,323</u>
Fort Bend Housing Finance Corporation			
General administration	_____	_____	_____
Total Fort Bend Housing Finance Corporation	_____	_____	_____
Total Component Units	<u>\$ 9,057,663</u>	<u>\$ 12,834,854</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
\$	\$	\$	\$	\$
	7,468,264			7,468,264
	(3,561,994)			(3,561,994)
	3,906,270			3,906,270
		(75,756)		(75,756)
		(75,756)		(75,756)
\$ -	\$ 3,906,270	\$ (75,756)	\$ -	\$ 3,830,514
57	300,047	267		300,371
	688,281			688,281
57	988,328	267		988,652
57	4,894,598	(75,489)		4,819,166
7,615	49,113,946	(3,745,020)		45,376,541
\$ 7,672	\$ 54,008,544	\$ (3,820,509)	\$	\$ 50,195,707



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 Nine Months Ended June 30, 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	\$ 151,468,764	\$ (788,581)	99.5%
Fees and fines	21,108,350	21,108,350	16,408,188	(4,700,162)	77.7%
Intergovernmental	2,232,100	2,235,100	1,063,166	(1,171,934)	47.6%
Earnings on investments	1,503,530	1,503,530	854,848	(648,682)	56.9%
Miscellaneous	2,646,100	2,665,091	1,941,179	(723,912)	72.8%
Total Revenues	179,747,425	179,769,416	171,736,144	(8,033,272)	95.5%
Expenditures					
Current:					
General administration	39,289,746	37,634,930	26,149,922	11,485,008	69.5%
Financial administration	7,351,300	7,341,373	5,302,578	2,038,795	72.2%
Administration of justice	53,058,031	53,509,980	39,499,688	14,010,292	73.8%
Construction and maintenance	3,062,682	3,054,494	1,975,403	1,079,091	64.7%
Health and welfare	20,302,509	20,103,595	10,542,595	9,561,000	52.4%
Cooperative services	980,949	1,004,337	692,760	311,576	69.0%
Public safety	35,383,422	36,215,605	25,622,716	10,592,889	70.8%
Parks and recreation	1,912,816	1,900,214	1,269,602	630,612	66.8%
Libraries and education	12,994,633	13,029,520	9,439,369	3,590,152	72.4%
Capital Outlay	6,921,642	1,873,571	1,500,846	372,725	80.1%
Total Expenditures	181,257,729	175,667,618	121,995,479	53,672,139	69.4%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,510,304)	4,101,798	49,740,665	45,638,867	
Other Financing Sources (Uses)					
Transfers out	(8,298,272)	(8,348,272)	(8,336,693)	(11,579)	
Total Other Financing Sources (Uses)	(8,298,272)	(8,348,272)	(7,981,154)	343,960	
Net change in fund balances- budgetary basis	(9,808,576)	(4,246,474)	41,759,511	45,982,827	
Net adjustment to reflect operations in accordance with GAAP (a)			(8,039,911)		
Fund Balances, Beginning	44,058,981	44,058,981	44,058,981		
Fund Balances, Ending	\$ 34,250,405	\$ 39,812,507	\$ 77,778,581	\$ 45,982,827	

(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	\$ 171,736,144	\$ 13,917,593	\$ 185,653,737
Expenditures	121,995,479	21,957,504	143,952,983
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,740,665	(8,039,911)	41,700,754
Transfers in	355,539	-	355,539
Transfers out	(8,336,693)	-	(8,336,693)
Total Other Financing Sources (Uses)	(7,981,154)		(7,981,154)
Net Changes in Fund Balances	41,759,511	(8,039,911)	33,719,600
Fund Balances, Beginning			44,058,981
Fund Balances, Ending			<u>\$ 77,778,581</u>



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**



FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. These funds are restricted by state statute. This includes Fund 130.

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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

EMS Donations

This fund is used to account for revenues obtained from donations and fundraising events for the benefit of the ambulance and paramedics department. This includes Fund 210.

Library Donations

This fund is used to account for donations by private citizens used for the purchase of books and equipment for the County library system. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees to be used for the continuing education of the probate staff. This includes Fund 235.

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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Courthouse Security

This fund is used to account for receipts and expenditures related to financing items for the purpose of providing security services for buildings housing a district or county court. This includes Fund 295.

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the county election officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

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.

2007 Facilities Bonds Fund

This fund is used to account for the proceeds of the Fort Bend County Limited Tax (General Obligation) Bonds Series 2007, which are used to finance the construction and/or expansion of numerous County facilities. This includes Fund 732.

Justice Center Project Fund

This fund is used to account for the proceeds of the Fort Bend County Limited Tax Bonds Series 2009, which are being used to finance the construction of the County's Justice Center. This includes Fund 734.

Mobility 2009 Capital Projects

This fund is used to account for the proceeds of the Unlimited Tax Road Bonds Series 2009, which are being used to finance the construction and/or expansion of numerous roads in the County. These funds are restricted pursuant to bond covenant. This includes Fund 736.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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
June 30, 2012

Special Revenue Funds

	<u>FBC Assistance Districts</u>	<u>FBC ESD 100 Agreement</u>	<u>Juvenile Operations</u>	<u>Road and Bridge</u>
Assets				
Cash and cash equivalents	\$ 151,452	\$ 742,682	\$ 2,829,632	\$ 7,927,806
Taxes receivable, net				797,206
Grants receivable				197,400
Other receivables			8,598	70,983
Due from other funds			370,194	570,810
Total Assets	<u>\$ 151,452</u>	<u>\$ 742,682</u>	<u>\$ 3,208,424</u>	<u>\$ 9,564,205</u>
 Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$ 40,332
Due to other funds				
Due to other governments				
Deferred revenues				797,206
Total Liabilities				<u>837,538</u>
 Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	151,452	742,682	3,208,424	8,726,667
Total Fund Balances	<u>151,452</u>	<u>742,682</u>	<u>3,208,424</u>	<u>8,726,667</u>
 Total Liabilities and Fund Balances	 <u>\$ 151,452</u>	 <u>\$ 742,682</u>	 <u>\$ 3,208,424</u>	 <u>\$ 9,564,205</u>

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 6,691,170	\$ 479,739	\$ 4,245	\$ 40,875	\$ 1,008,609	\$ 806,882
373,855					
6,013					27,465
216,223				26,665	
				2,628	119
<u>\$ 7,287,261</u>	<u>\$ 479,739</u>	<u>\$ 4,245</u>	<u>\$ 40,875</u>	<u>\$ 1,037,902</u>	<u>\$ 834,466</u>
\$	\$	\$	\$	\$	\$
373,855					
<u>373,855</u>					
6,913,407	479,739	4,245	40,875	1,037,902	834,466
<u>6,913,407</u>	<u>479,739</u>	<u>4,245</u>	<u>40,875</u>	<u>1,037,902</u>	<u>834,466</u>
<u>\$ 7,287,261</u>	<u>\$ 479,739</u>	<u>\$ 4,245</u>	<u>\$ 40,875</u>	<u>\$ 1,037,902</u>	<u>\$ 834,466</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2012

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Assets				
Cash and cash equivalents	\$ 8,405	\$ 147,618	\$ 66,931	\$ 43,203
Taxes receivable, net				
Grants receivable				
Other receivables			430	
Due from other funds				
Total Assets	\$ 8,405	\$ 147,618	\$ 67,361	\$ 43,203
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds		1,498		
Due to other governments				
Deferred revenues				
Total Liabilities		1,498		
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	8,405	146,120	67,361	43,203
Total Fund Balances	8,405	146,120	67,361	43,203
Total Liabilities and Fund Balances	\$ 8,405	\$ 147,618	\$ 67,361	\$ 43,203

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$ 47,470	\$ 117,530	\$ 2,981	\$ 16,931	\$ 128,827	\$ 1,992,859
	65				82,591
				663	
<u>\$ 47,470</u>	<u>\$ 117,595</u>	<u>\$ 2,981</u>	<u>\$ 16,931</u>	<u>\$ 129,490</u>	<u>\$ 2,075,450</u>
\$ 12,494	\$	\$ 145	\$	\$	\$ 2,674
<u>12,494</u>	<u></u>	<u>145</u>	<u></u>	<u></u>	<u>2,674</u>
<u>34,976</u>	<u>117,595</u>	<u>2,836</u>	<u>16,931</u>	<u>129,490</u>	<u>2,072,776</u>
<u>34,976</u>	<u>117,595</u>	<u>2,836</u>	<u>16,931</u>	<u>129,490</u>	<u>2,072,776</u>
<u>\$ 47,470</u>	<u>\$ 117,595</u>	<u>\$ 2,981</u>	<u>\$ 16,931</u>	<u>\$ 129,490</u>	<u>\$ 2,075,450</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2012

	Special Revenue Funds			
	<u>VIT Interest</u>	<u>Courthouse Security</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>
Assets				
Cash and cash equivalents	\$ 9,205	\$	\$ 851,528	\$ 2,824,376
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	<u>\$ 9,205</u>	<u>\$</u>	<u>\$ 851,528</u>	<u>\$ 2,824,376</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			2,953	10,808
Due to other governments				
Deferred revenues				
Total Liabilities			<u>2,953</u>	<u>10,808</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	9,205		848,575	2,813,568
Total Fund Balances	<u>9,205</u>		<u>848,575</u>	<u>2,813,568</u>
Total Liabilities and Fund Balances	<u>\$ 9,205</u>	<u>\$ -</u>	<u>\$ 851,528</u>	<u>\$ 2,824,376</u>

Special Revenue Funds

County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
\$ 7,489	\$ 27,441	\$	\$ 1,068,365	\$ 91,138	\$ 30,331
145				7,304	
<u>\$ 7,634</u>	<u>\$ 27,441</u>	<u>\$</u>	<u>\$ 1,068,365</u>	<u>\$ 98,442</u>	<u>\$ 30,331</u>
\$	\$ 60	\$	\$	\$ 3,865	\$ 352,394
	<u>60</u>			<u>3,865</u>	<u>352,394</u>
<u>7,634</u>	<u>27,381</u>		<u>1,068,365</u>	<u>94,577</u>	<u>(322,063)</u>
<u>7,634</u>	<u>27,381</u>		<u>1,068,365</u>	<u>94,577</u>	<u>(322,063)</u>
<u>\$ 7,634</u>	<u>\$ 27,441</u>	<u>\$</u>	<u>\$ 1,068,365</u>	<u>\$ 98,442</u>	<u>\$ 30,331</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2012

	Special Revenue Funds			
	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Assets				
Cash and cash equivalents	\$ 790	\$ 190,576	\$ 91,693	\$ 250,895
Taxes receivable, net				
Grants receivable				
Other receivables				
Due from other funds				
Total Assets	<u>\$ 790</u>	<u>\$ 190,576</u>	<u>\$ 91,693</u>	<u>\$ 250,895</u>
Total Liabilities and Fund Balances				
Liabilities:				
Retainage payable	\$	\$	\$	\$
Due to other funds			412	9,840
Due to other governments				
Deferred revenues				
Total Liabilities			<u>412</u>	<u>9,840</u>
Fund Balances:				
Reserved:				
Capital projects				
Unreserved, reported in:				
Special revenue funds	790	190,576	91,281	241,055
Total Fund Balances	<u>790</u>	<u>190,576</u>	<u>91,281</u>	<u>241,055</u>
Total Liabilities and Fund Balances	<u>\$ 790</u>	<u>\$ 190,576</u>	<u>\$ 91,693</u>	<u>\$ 250,895</u>

<u>Special Revenue Fund</u>		<u>Capital Projects Funds</u>			
<u>Juvenile Probation - State Funds</u>	<u>Adult Probation - State Funds</u>	<u>FBFCWSC Construction Drainage Projects</u>	<u>2001-2007 Mobility Projects</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bond Fund</u>
\$ 432,288	\$ 1,987,864	\$ 3,548,869	\$	\$	\$ 5,460,953
<u>\$ 432,288</u>	<u>\$ 1,987,864</u>	<u>\$ 3,548,869</u>	<u>\$</u>	<u>\$ -</u>	<u>\$ 5,460,953</u>
\$ 218,533	\$ 57,066	\$	\$	\$	\$ 2,532
<u>218,533</u>	<u>57,066</u>	<u></u>	<u></u>	<u>-</u>	<u>2,532</u>
213,755	1,930,798	3,548,869			5,458,421
<u>213,755</u>	<u>1,930,798</u>	<u>3,548,869</u>	<u></u>	<u></u>	<u>5,458,421</u>
<u>\$ 432,288</u>	<u>\$ 1,987,864</u>	<u>\$ 3,548,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,460,953</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2012

	<u>Capital Projects Funds</u>	
	<u>Justice Center Project Fund</u>	<u>TOTALS</u>
Assets		
Cash and cash equivalents	\$ 1,730,899	\$ 41,860,547
Taxes receivable, net		1,171,061
Grants receivable		238,182
Other receivables		189,477
Due from other funds		1,160,637
Total Assets	<u>\$ 1,730,899</u>	<u>\$ 44,619,904</u>
 Total Liabilities and Fund Balances		
Liabilities:		
Retainage payable	\$	\$ 40,332
Due to other funds	13,300	688,574
Due to other governments		
Deferred revenues		1,171,061
Total Liabilities	<u>13,300</u>	<u>1,899,967</u>
 Fund Balances:		
Reserved:		
Capital projects	1,717,599	10,724,889
Unreserved, reported in:		
Special revenue funds		31,995,049
Total Fund Balances	<u>1,717,599</u>	<u>42,719,938</u>
 Total Liabilities and Fund Balances	 <u>\$ 1,730,899</u>	 <u>\$ 44,619,904</u>



FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Nine Months Ended June 30, 2012

Special Revenue Funds

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Taxes, property	\$	\$	\$	\$ 12,029,770
Taxes, sales	151,309			
Fees and fines				3,268,226
Intergovernmental		738,394	96,193	1,276,076
Earnings on investments	143	4,288	49,579	112,803
Miscellaneous			17,240	730,194
Total Revenues	151,452	742,682	163,012	17,417,069
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			6,983,089	
Construction and maintenance				12,124,647
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			90,212	2,145,469
Total Expenditures			7,073,301	14,270,116
Excess (Deficiency) of Revenues Over (Under) Expenditures	151,452	742,682	(6,910,289)	3,146,953
Other Financing Sources (Uses)				
Transfers in			8,222,643	
Transfers (out)				
Total Other Financing Sources (Uses)			8,222,643	
Net change in fund balances	151,452	742,682	1,312,354	3,146,953
Fund Balances, Beginning			1,896,070	5,579,714
Fund Balances, Ending	\$ 151,452	\$ 742,682	\$ 3,208,424	\$ 8,726,667

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 7,305,888	\$	\$	\$	\$	\$
				236,813	
61,233	66,279				56,418
74,835	3,549	32	214	7,298	5,782
33,830			27,737	496	68,858
<u>7,475,786</u>	<u>69,828</u>	<u>32</u>	<u>27,951</u>	<u>244,607</u>	<u>131,058</u>
				154,130	
4,669,080			11,969		63,838
<u>698,300</u>					<u>27,807</u>
<u>5,367,380</u>			<u>11,969</u>	<u>154,130</u>	<u>91,645</u>
2,108,406	69,828	32	15,982	90,477	39,413
2,108,406	69,828	32	15,982	90,477	39,413
4,805,001	409,911	4,213	24,893	947,425	795,053
<u>\$ 6,913,407</u>	<u>\$ 479,739</u>	<u>\$ 4,245</u>	<u>\$ 40,875</u>	<u>\$ 1,037,902</u>	<u>\$ 834,466</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Nine Months Ended June 30, 2012

	Special Revenue Funds			
	EMS Donations	Library Donations	Probate Court Training	Juvenile Alert Program
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines			3,366	
Intergovernmental				
Earnings on investments		1,053	487	310
Miscellaneous		44,935		3,410
Total Revenues		45,988	3,853	3,720
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and welfare	312			
Public safety				
Libraries and education		34,520		
Capital Outlay				
Total Expenditures	312	34,520		
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(312)	11,468	3,853	3,720
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net change in fund balances	(312)	11,468	3,853	3,720
Fund Balances, Beginning	8,717	134,652	63,508	39,483
Fund Balances, Ending	\$ 8,405	\$ 146,120	\$ 67,361	\$ 43,203

Special Revenue Funds

Juvenile Probation Special	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
\$	\$	\$	\$	\$	\$
	18,198				639,477
	2,989			62,500	
		23	126	1,089	
22,858					
<u>22,858</u>	<u>21,187</u>	<u>23</u>	<u>126</u>	<u>63,589</u>	<u>639,477</u>
					279,258
23,311	18,596			36,816	29,775
		462			
<u>23,311</u>	<u>18,596</u>	<u>462</u>		<u>36,816</u>	<u>10,332</u>
(453)	2,591	(439)	126	26,773	320,112
(453)	2,591	(439)	126	26,773	320,112
35,429	115,004	3,275	16,805	102,717	1,752,664
<u>\$ 34,976</u>	<u>\$ 117,595</u>	<u>\$ 2,836</u>	<u>\$ 16,931</u>	<u>\$ 129,490</u>	<u>\$ 2,072,776</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Nine Months Ended June 30, 2012

	Special Revenue Funds			
	VIT Interest	Courthouse Security	Elections Contract	Asset Forfeitures
Revenues				
Taxes, property	\$	\$	\$	\$
Taxes, sales				
Fees and fines				
Intergovernmental				467,924
Earnings on investments	10,789		6,685	23,528
Miscellaneous			110,033	926,473
Total Revenues	10,789		116,718	1,417,925
Expenditures				
Current:				
General administration			166,217	
Financial administration	3,870			
Administration of justice				212,878
Construction and maintenance				
Health and welfare				
Public safety				642,114
Libraries and education				
Capital Outlay	22,822			835,529
Total Expenditures	26,692		166,217	1,690,521
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(15,903)		(49,499)	(272,596)
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)		(355,539)		
Total Other Financing Sources (Uses)		(355,539)		
Net change in fund balances	(15,903)	(355,539)	(49,499)	(272,596)
Fund Balances, Beginning	25,108	355,539	898,074	3,086,164
Fund Balances, Ending	\$ 9,205	\$	\$ 848,575	\$ 2,813,568

Special Revenue Funds

County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Emergency Food and Shelter Program	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
\$	\$	\$	\$	\$	\$
1,163		197,735	1,068,365	9,331	2,942,025
	323			1,033	
<u>1,163</u>	<u>323</u>	<u>197,735</u>	<u>1,068,365</u>	<u>10,364</u>	<u>2,942,025</u>
	6,396				
	23,771	197,735		87,376	3,314,088
	<u>30,167</u>	<u>197,735</u>		<u>87,376</u>	<u>3,314,088</u>
1,163	(29,844)		1,068,365	(77,012)	(372,063)
				64,050	50,000
				<u>64,050</u>	<u>50,000</u>
1,163	(29,844)		1,068,365	(12,962)	(322,063)
6,471	57,225			107,539	
<u>\$ 7,634</u>	<u>\$ 27,381</u>	<u>\$</u>	<u>\$ 1,068,365</u>	<u>\$ 94,577</u>	<u>\$ (322,063)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Nine Months Ended June 30, 2012

	Special Revenue Funds		
	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Revenues			
Taxes, property	\$	\$	\$
Taxes, sales			
Fees and fines			
Intergovernmental		194,177	239,811
Earnings on investments	14	1,397	1,010
Miscellaneous	776		
Total Revenues	790	195,574	240,821
Expenditures			
Current:			
General administration			
Financial administration			
Administration of justice		4,998	
Construction and maintenance			
Health and welfare			
Public safety			136,129
Libraries and education			
Capital Outlay			13,411
Total Expenditures		4,998	149,540
Excess (Deficiency) of Revenues Over (Under) Expenditures	790	190,576	91,281
Other Financing Sources (Uses)			
Transfers in			
Transfers (out)			
Total Other Financing Sources (Uses)			
Net change in fund balances	790	190,576	91,281
Fund Balances, Beginning			
Fund Balances, Ending	\$ 790	\$ 190,576	\$ 91,281

Special Revenue Fund		Capital Projects Funds			
Juvenile Probation - State Funds	Adult Probation - State Funds	FBFCWSC Construction Drainage Projects	2001-2007 Mobility Projects	Mobility 2009 Projects Fund	2007 Facilities Bond Fund
\$	\$	\$	\$	\$	\$
	2,097,167				
1,998,968	3,485,650			104,234	
	21,480	42,199	6,478	6,906	47,913
	13,164				
<u>1,998,968</u>	<u>5,617,461</u>	<u>42,199</u>	<u>6,478</u>	<u>111,140</u>	<u>47,913</u>
1,785,213	3,686,663				
		34,662			1,156,636
		347,125	89,942		1,265,917
<u>1,785,213</u>	<u>3,686,663</u>	<u>381,787</u>	<u>89,942</u>		<u>2,422,553</u>
213,755	1,930,798	(339,588)	(83,464)	111,140	(2,374,640)
	149,541			4,307,471	
	<u>(149,541)</u>			<u>4,307,471</u>	
213,755	1,930,798	(339,588)	(83,464)	4,418,611	(2,374,640)
		3,888,457	83,464	(4,418,611)	7,833,061
<u>\$ 213,755</u>	<u>\$ 1,930,798</u>	<u>\$ 3,548,869</u>	<u>\$</u>	<u>\$</u>	<u>\$ 5,458,421</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Nine Months Ended June 30, 2012

page 5 of 5

	<u>Capital Projects Funds</u>	
	<u>Justice Center Project Fund</u>	<u>TOTALS</u>
Revenues		
Taxes, property	\$	\$ 19,335,658
Taxes, sales		151,309
Fees and fines		6,264,410
Intergovernmental		13,453,948
Earnings on investments	25,989	457,355
Miscellaneous		2,000,004
Total Revenues	<u>25,989</u>	<u>41,662,684</u>
Expenditures		
Current:		
General administration		445,475
Financial administration		3,870
Administration of justice		13,085,600
Construction and maintenance	73,818	18,058,843
Health and welfare		3,611,480
Public safety		865,852
Libraries and education		34,982
Capital Outlay	<u>(270,552)</u>	<u>5,277,170</u>
Total Expenditures	<u>(196,734)</u>	<u>41,383,272</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	222,723	279,412
Other Financing Sources (Uses)		
Transfers in		12,793,705
Transfers (out)		(505,080)
Total Other Financing Sources (Uses)		<u>12,288,625</u>
Net change in fund balances	222,723	12,568,037
Fund Balances, Beginning	<u>1,494,876</u>	<u>30,151,901</u>
Fund Balances, Ending	<u>\$ 1,717,599</u>	<u>\$ 42,719,938</u>



FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Nine Months Ended June 30, 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	\$ 12,113,848	\$ 12,113,848	\$ 12,029,770	\$ (84,078)	99.3%
Fees and fines	5,225,000	4,275,000	4,476,007	201,007	104.7%
Intergovernmental	105,000	105,000	68,295	(36,705)	65.0%
Earnings on investments	175,000	175,000	112,803	(62,197)	64.5%
Miscellaneous	450,000	586,538	730,194	143,656	124.5%
Total Revenues	<u>18,068,848</u>	<u>17,255,386</u>	<u>17,417,069</u>	<u>161,683</u>	<u>100.9%</u>
Expenditures					
Current:					
Construction and maintenance	18,910,082	19,039,520	12,124,647	6,914,874	63.7%
Capital Outlay	<u>1,299,760</u>	<u>1,306,860</u>	<u>1,301,692</u>	<u>5,168</u>	<u>99.6%</u>
Total Expenditures	<u>20,209,842</u>	<u>20,346,380</u>	<u>13,426,338</u>	<u>6,920,042</u>	<u>66.0%</u>
Net change in fund balances- budgetary basis	(2,140,994)	(3,090,994)	3,990,731	7,081,725	
Net adjustment to reflect operations in accordance with GAAP (a)			(843,777)		
Fund balances, Beginning	5,579,714	5,579,714	5,579,714		
Fund balances, Ending	<u>\$ 3,438,720</u>	<u>\$ 2,488,720</u>	<u>\$ 8,726,668</u>	<u>\$ 7,081,725</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	\$ 17,417,069	\$	\$ 17,417,069
Expenditures	<u>13,426,338</u>	<u>843,777</u>	<u>14,270,115</u>
Net Changes in Fund Balances	3,990,731	(843,777)	3,146,954
Fund balances, Beginning			<u>5,579,714</u>
Fund balances, Ending			<u>\$ 8,726,668</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Nine Months Ended June 30, 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	\$ 7,305,888	\$ (114,095)	98.5%
Earnings on investments	100,000	100,000	74,835	(25,165)	74.8%
Miscellaneous	90,000	90,000	33,830	(56,170)	37.6%
Total Revenues	<u>7,609,983</u>	<u>7,609,983</u>	<u>7,414,553</u>	<u>(195,430)</u>	<u>97.4%</u>
Expenditures					
Current:					
Construction and maintenance	7,092,284	7,011,759	4,669,080	2,342,679	66.6%
Capital Outlay	<u>638,400</u>	<u>718,925</u>	<u>507,575</u>	<u>211,350</u>	<u>70.6%</u>
Total Expenditures	<u>7,730,684</u>	<u>7,730,684</u>	<u>5,176,655</u>	<u>2,554,029</u>	<u>67.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(120,701)</u>	<u>(120,701)</u>	<u>2,237,898</u>	<u>2,358,599</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)	2,237,898	2,358,599	
Net adjustment to reflect operations in accordance with GAAP (a)			(129,492)		
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>\$ 6,913,406</u>	<u>\$ 2,358,599</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	\$ 7,414,553	\$ 61,233	\$ 7,475,786
Expenditures	<u>5,176,655</u>	<u>190,725</u>	<u>5,367,381</u>
Net Changes in Fund Balances	2,237,898	(129,492)	2,108,405
Fund balances, Beginning			4,805,001
Fund balances, Ending			<u>\$ 6,913,406</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Nine Months Ended June 30, 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	\$ 27,292,620	\$ (76,271)	99.7%
Fees and fines	100,000	100,000	300,485	200,485	300.5%
Earnings on investments	145,000	145,000	92,380	(52,620)	63.7%
Total Revenues	<u>27,613,891</u>	<u>27,613,891</u>	<u>27,685,485</u>	<u>71,594</u>	<u>100.3%</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	7,251,119	7,607,342	48.8%
Debt issuance costs			-		
Total Expenditures	<u>28,138,461</u>	<u>28,138,461</u>	<u>20,551,119</u>	<u>7,587,342</u>	<u>73.0%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(524,570)</u>	<u>(524,570)</u>	<u>7,134,366</u>	<u>7,658,936</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>7,134,366</u>	<u>7,658,936</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>\$ 12,316,124</u>	<u>\$ 7,658,936</u>	

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2012

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 10,503,833	\$ 1,407,162	\$ 11,910,995
Total Current Assets	<u>10,503,833</u>	<u>1,407,162</u>	<u>11,910,995</u>
Noncurrent Assets:			
Construction-in-progress	692,662		692,662
Total Capital Assets	<u>692,662</u>		<u>692,662</u>
Total Assets	<u>11,196,495</u>	<u>1,407,162</u>	<u>12,603,657</u>
Liabilities			
Benefits payable	4,291,916	3,448,518	7,740,434
Due to other funds	5,340,431	234,201	5,574,632
Total Liabilities	<u>9,632,347</u>	<u>3,682,719</u>	<u>13,315,066</u>
Net Assets (Deficit)			
Invested in capital assets, net of related debt			
Unrestricted	1,564,148	(2,275,557)	(711,409)
Total Net Assets (Deficit)	<u>\$ 1,564,148</u>	<u>\$ (2,275,557)</u>	<u>\$ (711,409)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2012

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 22,881,835	\$ 1,256,384	\$ 24,138,219
Total Operating Revenues	<u>22,881,835</u>	<u>1,256,384</u>	<u>24,138,219</u>
Operating Expenses			
Current operations - general administration	1,051,408		1,051,408
Benefits provided	<u>20,938,932</u>	<u>1,024,741</u>	<u>21,963,673</u>
Total Operating Expenses	<u>21,990,340</u>	<u>1,024,741</u>	<u>23,015,081</u>
Operating (Loss)	891,495	231,643	1,123,138
Non-Operating Revenues			
Earnings on investments	<u>105,604</u>		<u>105,604</u>
Total Non-Operating Revenues	<u>105,604</u>		<u>105,604</u>
Change in Net Assets	997,099	231,643	1,228,742
Total Net Assets (Deficit), Beginning	<u>567,049</u>	<u>(2,507,200)</u>	<u>(1,940,151)</u>
Total Net Assets (Deficit), Ending	<u>\$ 1,564,148</u>	<u>\$ (2,275,557)</u>	<u>\$ (711,409)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2012

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Charges for services	\$ 28,495,576	\$ 1,520,900	\$ 30,016,476
Payment of benefits	(20,938,932)	(1,024,741)	(21,963,673)
Payment of general administration expenses	(1,051,408)		(1,051,408)
Net Cash Provided (Used) by Operating Activities	<u>6,505,236</u>	<u>496,159</u>	<u>7,001,395</u>
Cash Flows from Investing Activities:			
Interest earned on investments	105,604		105,604
Net Cash Flows Provided by Investing Activities	<u>105,604</u>		<u>105,604</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(612,733)		(612,733)
Net Cash (Used) by Capital and Related Financing Activities	<u>(612,733)</u>		<u>(612,733)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	5,998,107	496,159	6,494,266
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>\$ 10,503,833</u>	<u>\$ 1,407,161</u>	<u>\$ 11,910,994</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 891,495	\$ 231,643	\$ 1,123,138
Change in assets and liabilities:			
(Increase) Decrease in accounts receivable	19,000	1,490	20,490
(Increase) Decrease in due from other funds	5,594,741	263,026	5,857,767
Increase (Decrease) in Benefits payable			
Total adjustments	<u>5,613,741</u>	<u>264,516</u>	<u>5,878,257</u>
Net Cash Provided by Operating Activities	<u>\$ 6,505,236</u>	<u>\$ 496,159</u>	<u>\$ 7,001,395</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	56-65
<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					Nine Months Ended 6/30/2012
2007	2008	2009	2010	2011	
\$ 571,604,116	\$ 617,510,083	\$ 679,586,901	\$ 714,386,675	\$ 752,717,326	\$ 760,927,622
2,712,985	4,034,606	5,363,740	4,168,945	4,477,906	11,724,628
67,881,987	42,289,889	23,075,239	(2,719,935)	(53,786,889)	12,282,634
<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>\$ 784,934,884</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>\$ 784,934,884</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					Nine Months
2007	2008	2009	2010	2011	Ended 6/30/2012
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045	\$ 44,235,342	\$ 45,988,801	\$ 29,380,224
5,655,962	7,581,878	8,841,189	8,059,389	8,648,273	5,462,795
33,416,844	65,681,467	75,836,037	78,194,354	86,061,375	54,358,782
25,197,262	47,535,293	47,188,776	45,850,196	37,710,914	23,568,733
19,465,407	21,592,759	25,623,533	23,789,044	25,213,466	17,324,708
826,741	1,143,390	1,188,580	1,131,763	1,169,614	740,199
49,422,796	50,016,288	61,126,911	55,214,005	54,854,242	34,234,547
1,699,999	2,128,502	1,879,525	2,576,095	2,603,171	1,669,490
10,474,327	12,325,097	12,956,363	13,468,700	14,810,488	10,376,304
9,190,051	10,621,067	12,338,352	15,494,994	14,887,908	(265,426)
					(1,227,376)
					7,251,119
<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>\$ 182,874,099</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 10,587,345	\$ 7,157,132	\$ 5,593,557
1,760,789	1,976,033	2,451,191		3,988,371	3,714,178
11,948,143	6,692,111	6,828,228	7,032,374	7,222,932	4,123,181
7,690,682	8,305,998	8,442,746	6,737,542	6,679,429	3,040,751
5,240,602	4,036,821	5,057,246	5,361,106	5,930,364	4,187,589
3,493,999	3,946,125	4,887,245	5,060,714	5,511,123	447,930
86,733	189,273	187,724	136,864	141,893	158,334
240,363	262,957	256,730	240,719	246,699	188,979
1,633,383	6,386,016	6,257,935	5,292,339	11,285,351	2,624,034
4,944,665	5,995,866	7,242,476	6,805,719	7,719,264	5,928,593
368,058	1,137,555	1,509,761	356,447	1,361,767	1,508,582
5,042,570	4,663,836	4,982,855	4,931,149	6,479,035	5,466,958
10,648	1,936		13,136		
4,895,654	5,754,025	13,784,334	4,464,349	8,549,842	3,835,018
112,464	102,738	61,023	1,255,743	157,468	23,248
88,948	141,938	97,403	194,400	174,204	436,218
			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>\$ 41,277,150</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	<u>\$ (79,488,988)</u>	<u>\$ (81,906,297)</u>	<u>\$(100,011,923)</u>	<u>\$ (61,085,509)</u>
Total primary government net (expense)/revenue	<u><u>\$ (79,488,988)</u></u>	<u><u>\$ (81,906,297)</u></u>	<u><u>\$(100,011,923)</u></u>	<u><u>\$ (61,085,509)</u></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	<u>283,570</u>	<u>635,621</u>	<u>329,311</u>	<u>228,309</u>
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><u>\$ 108,112,539</u></u>	<u><u>\$ 114,939,183</u></u>	<u><u>\$ 131,135,262</u></u>	<u><u>\$ 148,582,680</u></u>
Change in Net Assets				
Governmental Activities	<u>\$ 28,623,551</u>	<u>\$ 33,032,886</u>	<u>\$ 31,123,339</u>	<u>\$ 87,497,171</u>
Total primary government	<u><u>\$ 28,623,551</u></u>	<u><u>\$ 33,032,886</u></u>	<u><u>\$ 31,123,339</u></u>	<u><u>\$ 87,497,171</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					Nine Months Ended 6/30/2012
2007	2008	2009	2010	2011	
<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>\$ (141,596,949)</u>
<u><u>\$ (41,443,758)</u></u>	<u><u>\$ (161,765,106)</u></u>	<u><u>\$ (154,841,871)</u></u>	<u><u>\$ (199,185,595)</u></u>	<u><u>\$ (217,846,724)</u></u>	<u><u>\$ (141,596,949)</u></u>
\$ 151,404,502 12,009,284	\$ 171,832,680 8,082,178	\$ 191,467,403 3,664,184	\$ 198,888,176 3,870,155	\$ 196,820,339 2,925,202	\$ 198,347,706 1,563,477
<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>8,896,337</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>208,807,520</u>
<u><u>\$ 164,288,923</u></u>	<u><u>\$ 183,401,310</u></u>	<u><u>\$ 199,033,175</u></u>	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,419,382</u></u>	<u><u>\$ 208,807,520</u></u>
<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>\$ 67,210,571</u>
<u><u>\$ 122,845,165</u></u>	<u><u>\$ 21,636,204</u></u>	<u><u>\$ 44,191,304</u></u>	<u><u>\$ 7,809,805</u></u>	<u><u>\$ (12,427,342)</u></u>	<u><u>\$ 67,210,571</u></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.

Fiscal Year					Nine Months Ended 6/30/2012
2007	2008	2009	2010	2011	
\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184	\$ 136,007	\$ 3,058
35,375,155	38,547,536	34,463,474	43,269,189	43,922,974	77,775,522
<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>\$ 77,778,580</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712	\$ 5,181,758	\$ 12,316,124
	7,879	11,224	4,305	69,379	
171,246,482	106,937,644	154,475,649	76,694,711		65,302,861
16,787,185	15,585,100	23,120,456	22,906,854	30,082,521	31,995,049
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>\$ 109,614,034</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, property	\$ 99,578,488	\$ 105,288,111	\$ 112,345,331	\$ 124,128,673
Taxes, sales				
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
Debt Issuance costs				
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>
Debt service as a percentage of noncapital expenditures	9.62%	6.98%	6.02%	5.65%

Fiscal Year						Nine Months Ended 6/30/2012
2006	2007	2008	2009	2010	2011	
\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 198,196,397
						151,309
20,820,411	26,999,560	28,948,356	34,591,324	35,306,339	37,371,124	23,243,486
14,880,649	18,948,719	27,189,804	35,910,436	28,400,145	36,898,604	22,828,149
5,708,178	11,724,807	7,875,929	3,509,046	3,744,027	2,798,039	1,563,478
5,707,079	7,377,537	5,397,431	8,396,202	7,256,967	6,635,261	9,172,053
<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>255,154,872</u>
25,168,551	26,680,249	36,060,406	38,259,862	40,727,455	42,538,899	28,316,910
5,128,091	5,666,739	6,330,272	7,162,814	6,725,826	7,176,186	5,306,448
29,778,206	33,248,618	38,895,064	68,150,496	67,310,882	71,692,984	53,367,572
29,167,929	27,314,125	28,584,504	30,896,400	26,775,517	29,542,425	20,027,412
17,192,173	18,227,500	20,369,042	22,539,945	21,124,782	22,067,744	17,334,736
890,696	934,276	975,720	1,049,985	933,519	986,392	693,886
45,536,081	51,014,580	63,081,120	44,578,722	40,895,974	44,156,502	31,790,297
1,667,241	1,822,404	1,739,346	1,815,986	2,231,528	2,263,590	1,309,505
10,154,229	10,694,749	10,422,032	11,398,561	11,354,804	12,176,637	9,474,351
20,878,318	30,205,800	78,040,663	102,627,536	99,931,347	88,887,596	23,982,662
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	7,792,302
						1,500
<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>212,697,581</u>
(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)	(93,342,711)	(68,746,552)	42,457,291
7,413,941	9,165,382	9,569,698	23,578,390	15,248,368	14,402,786	13,149,244
(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)	(13,149,244)
30,245,000	157,552,984		127,734,150	22,950,147	229,853	58,220,000
						7,322,683
<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>65,542,683</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>\$ 107,999,974</u>
5.78%	7.25%	9.03%	9.78%	18.43%	10.87%	11.18%