

FORT BEND COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2001



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA
County Auditor

FORT BEND COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001
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INTRODUCTORY SECTION



FORT BEND COUNTY, TEXAS
DIRECTORY OF OFFICIALS
DECEMBER 31, 2001

COMMISSIONERS COURT:

County Judge
Commissioner, Precinct #1
Commissioner, Precinct #2
Commissioner, Precinct #3
Commissioner, Precinct #4

James Adolphus
Tom Stavinoha
Grady Prestage
Andy Meyers
James Patterson

OTHER COUNTY OFFICIALS:

Tax Collector
County Clerk
District Clerk
County Treasurer
County Auditor
County Sheriff
Purchasing Agent
Budget Officer

Marsha Gaines
Dianne Wilson
Glory Hopkins
Kathy Hynson
Ed Sturdivant
Milton Wright
Gilbert Jalomo
Jim Edwards

DISTRICT COURTS:

Judge, 240th District Court
Judge, 268th District Court
Judge, 328th District Court
Judge, 387th District Court
Judge, 400th District Court
District Attorney

Thomas Culver III
Brady Elliott
Thomas Stansbury
Robert Kern
Bradley Smith
John Healey

COUNTY COURT-AT-LAW:

Judge, County Court-at-Law #1
Judge, County Court-at-Law #2
Judge, County Court-at-Law #3
Judge, County Court-at-Law #4
County Attorney

Larry Wagenbach
Walter McMeans
Susan Lowery
R.H. "Sandy" Bielstein
Ben Childers

JUSTICES OF THE PEACE:

Justice of the Peace, Precinct #1-1
Justice of the Peace, Precinct #1-2
Justice of the Peace, Precinct #2
Justice of the Peace, Precinct #3
Justice of the Peace, Precinct #4

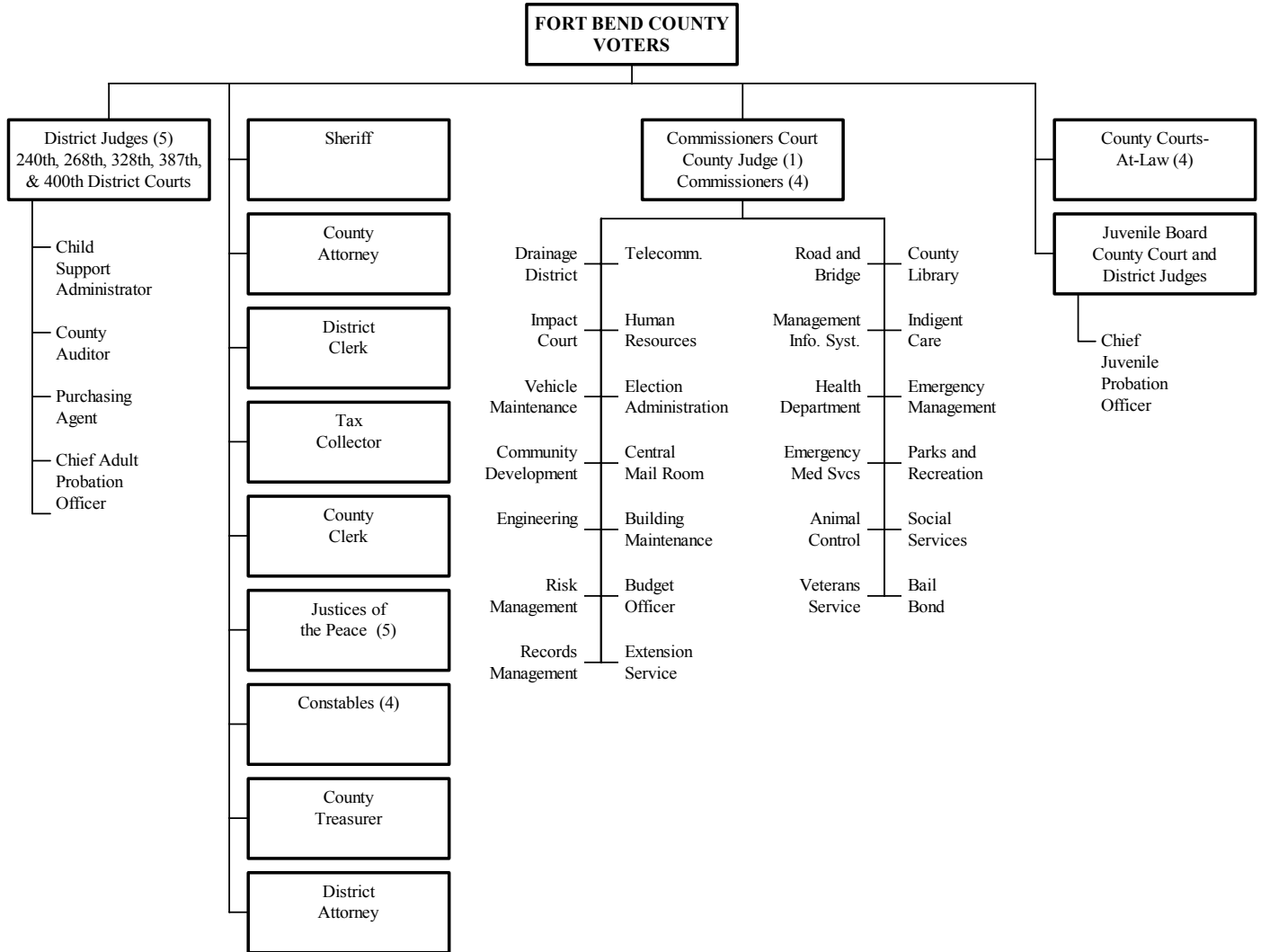
Gary Fredrickson
Gary Geick
Joel Clouser
Faye Dettling
Jim Richard

CONSTABLES:

Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4

A. J. Dorr
Ruben Davis
Rob Cook
Hal Werlein

FORT BEND COUNTY, TEXAS
ORGANIZATION CHART

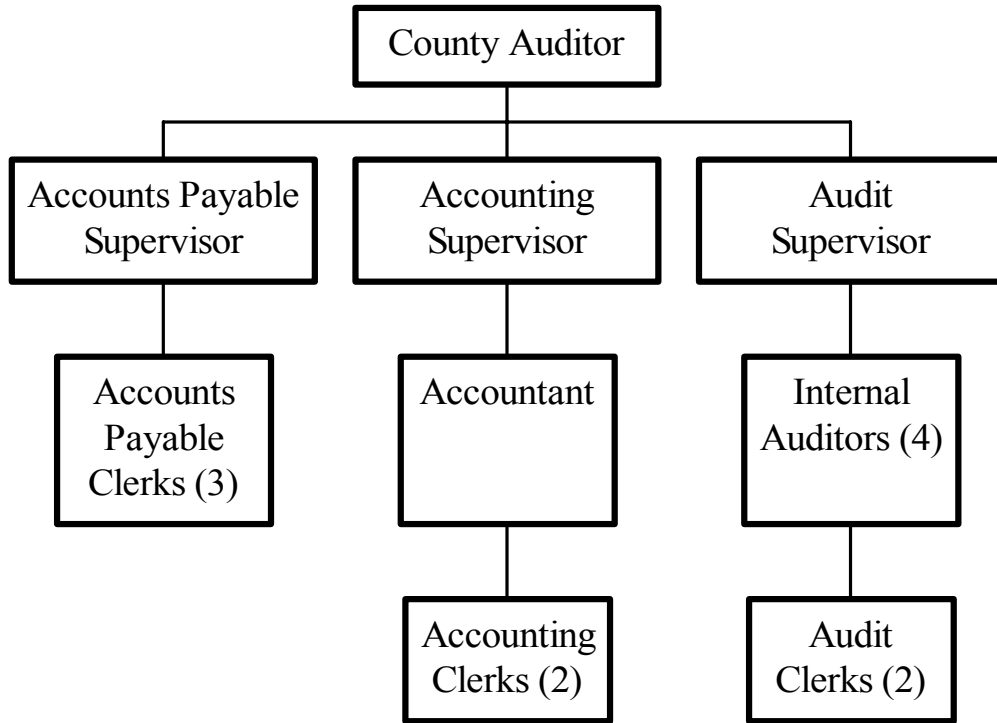


Elected

Appointed

FORT BEND COUNTY, TEXAS
AUDITOR'S OFFICE
ORGANIZATION CHART

Fort Bend County Auditor's Office
Organizational Chart



FINANCIAL SECTION

Independent Auditors' Report

To the Honorable County Judge and
Members of the Commissioners Court
Fort Bend County, Texas

We have audited the accompanying general purpose financial statements of Fort Bend County, Texas, (the "County") as of December 31, 2001, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Fort Bend County, Texas, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2002 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of the audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining, individual fund, account group and component unit financial statements and other information listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Fort Bend County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial

statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical data listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Fort Bend County, Texas. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on it.

The required pension supplementary information listed in the table of contents is not a required part of the general purpose financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

A handwritten signature in black ink, appearing to read "Sarah K. Bell". The signature is fluid and cursive, with a large initial "S" and a distinct "Bell" at the end.

Sugar Land, Texas
May 2, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

FORT BEND COUNTY, TEXAS
COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNITS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| | Governmental Fund Types | | | |
|---|--------------------------------|----------------------------|-------------------------|-----------------------------|
| | General | Special Revenue | Debt Service | Capital Projects |
| Assets and Other Debits | | | | |
| Cash and temporary investments | | | | |
| Cash and cash equivalents | \$ 21,460,081 | \$ 12,639,862 | \$ 2,031,238 | \$ 35,518,688 |
| Investments | 10,728,311 | 3,473,895 | | 13,780,886 |
| Receivables | | | | |
| Taxes - current | 46,982,951 | 8,095,455 | 5,516,113 | |
| Less allowance for estimated uncollectibles | (1,879,318) | (323,818) | (220,522) | |
| Taxes - delinquent | 3,696,308 | 992,463 | 450,677 | |
| Less allowance for estimated uncollectibles | (221,778) | (59,548) | (27,041) | |
| Federal and state grants | | 208,596 | | |
| Other | 1,718,369 | 151,707 | | 1,197 |
| Due from other funds | 33,881,212 | 6,239,673 | 3,564,029 | 2,005,939 |
| Due from component units | 2,202,093 | | | |
| Prepaid expenditures | 224,706 | | | |
| Fixed Assets | | | | |
| Land | | | | |
| Buildings | | | | |
| Equipment | | | | |
| Construction-in-progress | | | | |
| Amount available in debt service fund | | | | |
| Amount to be provided for retirement of long-term debt | | | | |
| Total Assets and Other Debits | <u>\$ 118,792,935</u> | <u>\$ 31,418,285</u> | <u>\$ 11,314,494</u> | <u>\$ 51,306,710</u> |

The accompanying notes are an integral part of these financial statements.

| <u>Proprietary Fund Type</u> <u>Internal Service</u> | <u>Fiduciary Fund Type</u> <u>Agency</u> | <u>Account Groups</u> | | <u>Total (Memorandum Only) Primary Government</u> | <u>Discretely Presented Component Units</u> |
|---|---|--|---------------------------------------|---|---|
| | | <u>General Fixed Assets</u> | <u>General Long-Term Debt</u> | | |
| \$ 1,513,008 | \$ 74,190,414 833 | \$ | \$ | \$ 147,353,291 27,983,925 60,594,519 (2,423,658) 5,139,448 (308,367) 208,596 1,976,689 47,033,095 2,202,093 224,706 | \$ 1,247,350 |
| 105,416 1,223,736 | 118,506 | 8,160,488 89,371,660 35,750,653 2,796,552 | 1,973,033 | 8,160,488 89,371,660 35,750,653 2,796,552 1,973,033 | |
| | | | 94,463,286 | 94,463,286 | |
| <u>\$ 2,842,160</u> | <u>\$ 74,309,753</u> | <u>\$ 136,079,353</u> | <u>\$ 96,436,319</u> | <u>\$ 522,500,009</u> | <u>\$ 1,247,350</u> |



FORT BEND COUNTY, TEXAS
COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNITS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

EXHIBIT 1
Page 2 of 4

| | Totals Reporting Entity (Memorandum Only) | |
|--|--|-----------------------|
| | 2001 | 2000 |
| Assets and Other Debits | | |
| Cash and temporary investments | | |
| Cash and cash equivalents | \$ 148,600,641 | \$ 94,510,030 |
| Investments | 27,983,925 | 23,209,769 |
| Receivables | | |
| Taxes - current | 60,594,519 | 62,036,158 |
| Less allowance for estimated uncollectibles | (2,423,658) | (2,481,447) |
| Taxes - delinquent | 5,139,448 | 4,335,923 |
| Less allowance for estimated uncollectibles | (308,367) | (433,594) |
| Federal and state grants | 208,596 | 154,391 |
| Other | 1,976,689 | 2,275,858 |
| Due from other funds | 47,033,095 | 38,759,688 |
| Due from component units | 2,202,093 | 11,498 |
| Prepaid expenditures | 224,706 | |
| Fixed Assets | | |
| Land | 8,160,488 | 8,111,524 |
| Buildings | 89,371,660 | 84,458,177 |
| Equipment | 35,750,653 | 34,586,409 |
| Construction-in-progress | 2,796,552 | 3,563,140 |
| Amount available in debt service fund | 1,973,033 | 1,860,191 |
| Amount to be provided for retirement of long-term debt | 94,463,286 | 59,212,382 |
| Total Assets and Other Debits | \$ 523,747,359 | \$ 414,170,097 |

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNITS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| | Governmental Fund Types | | | |
|--|--------------------------------|------------------------|----------------------|-------------------------|
| | General | Special Revenue | Debt Service | Capital Projects |
| Liabilities, Fund Equity, and Other Credits | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 6,096,095 | \$ 2,374,771 | \$ 103,077 | \$ 782,073 |
| Benefits payable | | | | |
| Retainage payable | | 31,263 | | 87,061 |
| Accrued payroll | 1,114,476 | 357,513 | | |
| Accrued compensated absences | 1,067,200 | 317,885 | | |
| Due to other funds | 3,007,510 | 886,000 | 3,651 | 202,332 |
| Due to primary government | | | | |
| Due to other governments/units | 46,456 | 1,500 | | |
| Deferred revenues | 79,277,269 | 16,227,923 | 9,234,733 | |
| Bonds and certificates of obligation payable | | | | |
| Obligations under capital leases | | | | |
| Total Liabilities | <u>90,609,006</u> | <u>20,196,855</u> | <u>9,341,461</u> | <u>1,071,466</u> |
| Fund Equity and Other Credits | | | | |
| Investment in general fixed assets | | | | |
| Retained earnings | | | | |
| Contributed capital | | | | |
| Fund balances | | | | |
| Reserved | | | | |
| Encumbrances | | | | 3,590,593 |
| Debt service | | | 1,973,033 | |
| Unreserved | | | | |
| Designated for capital projects | | | | 46,644,651 |
| Undesignated | 28,183,929 | 11,221,430 | | |
| Total Fund Equity and Other Credits | <u>28,183,929</u> | <u>11,221,430</u> | <u>1,973,033</u> | <u>50,235,244</u> |
| Total Liabilities, Fund Equity, and Other Credits | <u>\$ 118,792,935</u> | <u>\$ 31,418,285</u> | <u>\$ 11,314,494</u> | <u>\$ 51,306,710</u> |

The accompanying notes are an integral part of these financial statements.

| <u>Proprietary Fund Type</u> <u>Internal Service</u> | <u>Fiduciary Fund Type</u> <u>Agency</u> | <u>Account Groups</u> | | <u>Total (Memorandum Only) Primary Government</u> | <u>Discretely Presented Component Units</u> |
|---|---|-------------------------------------|---------------------------------------|--|---|
| | | <u>General Fixed Assets</u> | <u>General Long-Term Debt</u> | | |
| \$ 95,675 1,963,205 | \$ | \$ | \$ | \$ 9,451,691 1,963,205 118,324 1,471,989 3,810,873 47,033,095 | \$ 260,287 |
| 1,250,000 | 41,683,602 | | 2,425,788 | | 2,202,093 |
| | 32,626,151 | | | 32,674,107 104,739,925 | |
| | | | 93,590,000 | 93,590,000 | |
| | | | 420,531 | 420,531 | |
| <u>3,308,880</u> | <u>74,309,753</u> | | <u>96,436,319</u> | <u>295,273,740</u> | <u>2,462,380</u> |
| (718,811) 252,091 | | 136,079,353 | | 136,079,353 (718,811) 252,091 | 213,883 |
| | | | | 3,590,593 1,973,033 | |
| | | | | 46,644,651 39,405,359 | (1,428,913) |
| <u>(466,720)</u> | | <u>136,079,353</u> | | <u>227,226,269</u> | <u>(1,215,030)</u> |
| <u>\$ 2,842,160</u> | <u>\$ 74,309,753</u> | <u>\$ 136,079,353</u> | <u>\$ 96,436,319</u> | <u>\$ 522,500,009</u> | <u>\$ 1,247,350</u> |

FORT BEND COUNTY, TEXAS
COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNITS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

EXHIBIT 1
Page 4 of 4

| | Totals Reporting Entity | |
|--|--------------------------------|------------------------------|
| | (Memorandum Only) | |
| | <u>2001</u> | <u>2000</u> |
| Liabilities, Fund Equity, and Other Credits | | |
| Liabilities | | |
| Accounts payable | \$ 9,711,978 | \$ 6,394,225 |
| Benefits payable | 1,963,205 | 1,696,978 |
| Retainage payable | 118,324 | 343,593 |
| Accrued payroll | 1,471,989 | 1,092,302 |
| Accrued compensated absences | 3,810,873 | 3,531,733 |
| Due to other funds | 47,033,095 | 38,759,688 |
| Due to primary government | 2,202,093 | 11,498 |
| Due to other governments/units | 32,674,107 | 24,471,827 |
| Deferred revenues | 104,739,925 | 98,601,464 |
| Bonds and certificates of obligation payable | 93,590,000 | 57,920,000 |
| Obligations under capital leases | 420,531 | 998,495 |
| Total Liabilities | <u>297,736,120</u> | <u>233,821,803</u> |
| Fund Equity and Other Credits | | |
| Investment in general fixed assets | 136,079,353 | 130,719,250 |
| Retained earnings | (504,928) | 1,136,316 |
| Contributed capital | 252,091 | 252,091 |
| Fund balances | | |
| Reserved | | |
| Encumbrances | 3,590,593 | 2,000,081 |
| Debt service | 1,973,033 | 1,860,191 |
| Unreserved | | |
| Designated for capital projects | 46,644,651 | 5,799,443 |
| Undesignated | 37,976,446 | 38,580,922 |
| Total Fund Equity and Other Credits | <u>226,011,239</u> | <u>180,348,294</u> |
| Total Liabilities, Fund Equity, and Other Credits | <u><u>\$ 523,747,359</u></u> | <u><u>\$ 414,170,097</u></u> |

The accompanying notes are an integral part of these financial statements.



FORT BEND COUNTY, TEXAS

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED
COMPONENT UNITS**

FOR THE YEAR ENDED DECEMBER 31, 2001

with comparative totals for the year ended December 31, 2000

| | <u>General</u> | <u>Special Revenue</u> |
|---|-------------------|----------------------------|
| Revenues | | |
| Taxes | \$ 74,738,891 | \$ 12,829,955 |
| Fees and fines | 9,253,606 | 5,525,205 |
| Intergovernmental | 5,538,342 | 9,163,104 |
| Earnings on investments | 3,391,706 | 1,331,195 |
| Miscellaneous | 2,543,043 | 1,926,948 |
| Total Revenues | <u>95,465,588</u> | <u>30,776,407</u> |
| Expenditures | | |
| Current | | |
| General administration | 18,146,648 | 558,252 |
| Financial administration | 4,353,918 | 93,810 |
| Administration of justice | 11,258,083 | 10,216,817 |
| Construction and maintenance | 1,591,842 | 12,869,188 |
| Health and welfare | 9,299,576 | 3,012,260 |
| Cooperative service | 732,317 | 388 |
| Public safety | 28,783,761 | 337,462 |
| Parks and recreation | 1,391,491 | 13,783 |
| Flood control projects | | 4,938,684 |
| Libraries and education | 6,467,965 | 547,653 |
| Capital outlay | 182,010 | 355,132 |
| Debt service | | |
| Principal retirement | 225,821 | 707,275 |
| Interest and fiscal charges | 17,909 | 37,695 |
| Total Expenditures | <u>82,451,341</u> | <u>33,688,399</u> |
| Revenues Over (Under) Expenditures | 13,014,247 | (2,911,992) |

The accompanying notes are an integral part of these financial statements.

| Debt Service | Capital Projects | Total (Memorandum Only) Primary Government | Discretely Presented Component Units | Totals Reporting Entity (Memorandum Only) | |
|---------------------|-------------------------|---|---|--|--------------------|
| | | | | 2001 | 2000 |
| \$7,516,954 | \$ | \$ 95,085,800 | \$ | \$ 95,085,800 | \$ 88,112,950 |
| | | 14,778,811 | | 14,778,811 | 13,406,877 |
| | 32,890 | 14,734,336 | | 14,734,336 | 12,885,317 |
| 212,119 | 1,249,788 | 6,184,808 | 424 | 6,185,232 | 6,255,899 |
| 57,760 | 595,552 | 5,123,303 | | 5,123,303 | 4,635,353 |
| <u>7,786,833</u> | <u>1,878,230</u> | <u>135,907,058</u> | <u>424</u> | <u>135,907,482</u> | <u>125,296,396</u> |
| | | 18,704,900 | | 18,704,900 | 19,329,894 |
| | | 4,447,728 | | 4,447,728 | 3,636,492 |
| | | 21,474,900 | | 21,474,900 | 19,887,115 |
| | | 14,461,030 | | 14,461,030 | 14,191,265 |
| | | 12,311,836 | | 12,311,836 | 10,939,637 |
| | | 732,705 | | 732,705 | 617,619 |
| | | 29,121,223 | | 29,121,223 | 26,239,132 |
| | 94,245 | 1,499,519 | | 1,499,519 | 1,366,623 |
| | 723,808 | 5,662,492 | | 5,662,492 | 6,639,325 |
| | | 7,015,618 | | 7,015,618 | 6,838,073 |
| | 4,898,726 | 5,435,868 | 1,597,105 | 7,032,973 | 7,318,743 |
| 4,980,000 | | 5,913,096 | | 5,913,096 | 5,377,530 |
| 3,345,328 | | 3,400,932 | | 3,400,932 | 3,274,164 |
| <u>8,325,328</u> | <u>5,716,779</u> | <u>130,181,847</u> | <u>1,597,105</u> | <u>131,778,952</u> | <u>125,655,612</u> |
| (538,495) | (3,838,549) | 5,725,211 | (1,596,681) | 4,128,530 | (359,216) |

FORT BEND COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | <u>General</u> | <u>Special Revenue</u> |
|---|----------------------|----------------------------|
| Other Financing Sources (Uses) | | |
| Proceeds from issuance of bonds | | |
| Proceeds from capital lease | | 355,132 |
| Operating transfers in from component unit | | |
| Operating transfers in from primary government | | |
| Operating transfers in | 15,408 | 5,205,034 |
| Operating transfers (out) to primary government | | |
| Operating transfers (out) to component unit | (93,000) | |
| Operating transfers (out) | <u>(10,059,069)</u> | <u>(2,985,251)</u> |
| Total Other Financing Sources (Uses) | <u>(10,136,661)</u> | <u>2,574,915</u> |
| Revenues and Other Financing Sources | | |
| Over (Under) Expenditures | | |
| Other Financing (Uses) | 2,877,586 | (337,077) |
| Fund Balances, January 1 | 26,947,647 | 11,558,507 |
| Prior Period Adjustment | <u>(1,641,304)</u> | |
| Fund Balances, As Restated, January 1 | <u>25,306,343</u> | <u>11,558,507</u> |
| Fund Balances, December 31 | <u>\$ 28,183,929</u> | <u>\$ 11,221,430</u> |

The accompanying notes are an integral part of these financial statements.

| Debt Service | Capital Projects | Total (Memorandum Only) Primary Government | Discretely Presented Component Units | Totals Reporting Entity (Memorandum Only) | |
|-------------------------|-----------------------------|---|---|--|-----------------------|
| | | | | 2001 | 2000 |
| | 40,346,641 | 40,346,641 355,132 | | 40,346,641 355,132 | 595,659 11,000 |
| 651,337 | 6,351,362 | 12,223,141 | 93,000 | 93,000 12,223,141 | 8,040,807 (11,000) |
| | (1,000,005) | (93,000) (14,044,325) | | (93,000) (14,044,325) | (8,040,807) |
| <u>651,337</u> | <u>45,697,998</u> | <u>38,787,589</u> | <u>93,000</u> | <u>38,880,589</u> | <u>595,659</u> |
| 112,842 | 41,859,449 | 44,512,800 | (1,503,681) | 43,009,119 | 236,443 |
| 1,860,191 | 7,799,524 | 48,165,869 | 74,768 | 48,240,637 | 48,081,106 |
| | 576,271 | (1,065,033) | | (1,065,033) | (76,912) |
| <u>1,860,191</u> | <u>8,375,795</u> | <u>47,100,836</u> | <u>74,768</u> | <u>47,175,604</u> | <u>48,004,194</u> |
| <u>\$ 1,973,033</u> | <u>\$ 50,235,244</u> | <u>\$ 91,613,636</u> | <u>\$(1,428,913)</u> | <u>\$ 90,184,723</u> | <u>\$ 48,240,637</u> |

FORT BEND COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES (GAAP BASIS) - BUDGET AND ACTUAL
GENERAL, CERTAIN SPECIAL REVENUE AND CERTAIN DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

| | General Fund | | Variance Favorable (Unfavorable) |
|--|----------------------|----------------------|---|
| | Budget | Actual | |
| Revenues | | | |
| Taxes | \$ 74,401,800 | \$ 74,738,891 | \$ 337,091 |
| Fees and fines | 7,651,000 | 9,253,606 | 1,602,606 |
| Intergovernmental | 4,342,446 | 5,538,342 | 1,195,896 |
| Earnings on investments | 2,900,000 | 3,391,706 | 491,706 |
| Miscellaneous | 1,982,627 | 2,543,043 | 560,416 |
| Total Revenues | 91,277,873 | 95,465,588 | 4,187,715 |
| Expenditures | | | |
| Current | | | |
| General administration | 19,733,290 | 18,146,648 | 1,586,642 |
| Financial administration | 4,353,942 | 4,353,918 | 24 |
| Administration of justice | 11,258,191 | 11,258,083 | 108 |
| Construction and maintenance | 1,591,866 | 1,591,842 | 24 |
| Health and welfare | 9,299,615 | 9,299,576 | 39 |
| Cooperative service | 732,329 | 732,317 | 12 |
| Public safety | 28,783,837 | 28,783,761 | 76 |
| Parks and recreation | 1,391,515 | 1,391,491 | 24 |
| Flood control projects | | | |
| Libraries and education | 6,467,977 | 6,467,965 | 12 |
| Capital outlay | 182,011 | 182,010 | 1 |
| Debt service | | | |
| Principal retirement | 225,823 | 225,821 | 2 |
| Interest and fiscal charges | 17,909 | 17,909 | |
| Total Expenditures | 84,038,305 | 82,451,341 | 1,586,964 |
| Revenues Over (Under) Expenditures | 7,239,568 | 13,014,247 | 5,774,679 |
| Other Financing Sources (Uses) | | | |
| Proceeds of refunding bonds | | | |
| Payments to current refunding bond agent | | | |
| Proceeds from capital lease | | | |
| Operating transfers in | | 15,408 | 15,408 |
| Operating transfers (out) to component unit | (93,000) | (93,000) | |
| Operating transfers (out) | (10,309,069) | (10,059,069) | 250,000 |
| Total Other Financing Sources (Uses) | (10,402,069) | (10,136,661) | 265,408 |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | (3,162,501) | 2,877,586 | 6,040,087 |
| Fund Balances, January 1 | 26,947,647 | 26,947,647 | |
| Prior Period Adjustment | | (1,641,304) | (1,641,304) |
| Fund Balances, As Restated, January 1 | 26,947,647 | 25,306,343 | (1,641,304) |
| Fund Balances, December 31 | \$ 23,785,146 | \$ 28,183,929 | \$ 4,398,783 |

The accompanying notes are an integral part of these financial statements.

| Certain Special Revenue Funds | | | Certain Debt Service Funds | | |
|-------------------------------|---------------------|--|----------------------------|---------------------|--|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ 12,914,673 | \$ 12,829,955 | \$ (84,718) | \$ 7,389,566 | \$ 7,386,623 | \$ (2,943) |
| 2,640,000 | 3,159,316 | 519,316 | | | |
| 2,000,000 | 2,221,079 | 221,079 | | | |
| 730,000 | 849,482 | 119,482 | 238,000 | 205,403 | (32,597) |
| 137,754 | 1,002,653 | 864,899 | 55,660 | 57,760 | 2,100 |
| <u>18,422,427</u> | <u>20,062,485</u> | <u>1,640,058</u> | <u>7,683,226</u> | <u>7,649,786</u> | <u>(33,440)</u> |
| 13,474,899 | 12,774,923 | 699,976 | | | |
| 5,299,750 | 4,938,684 | 361,066 | | | |
| | 355,132 | (355,132) | | | |
| 707,276 | 707,275 | 1 | 4,900,000 | 4,900,000 | |
| 37,695 | 37,695 | | 3,541,359 | 3,244,859 | 296,500 |
| <u>19,519,620</u> | <u>18,813,709</u> | <u>705,911</u> | <u>8,441,359</u> | <u>8,144,859</u> | <u>296,500</u> |
| (1,097,193) | 1,248,776 | 2,345,969 | (758,133) | (495,073) | 263,060 |
| | 355,132 | 355,132 | | 651,337 | 651,337 |
| <u>(574,776)</u> | <u>(2,326,113)</u> | <u>(1,751,337)</u> | | | |
| <u>(574,776)</u> | <u>(1,970,981)</u> | <u>(1,396,205)</u> | | <u>651,337</u> | <u>651,337</u> |
| (1,671,969) | (722,205) | 949,764 | (758,133) | 156,264 | 914,397 |
| 7,236,383 | 7,236,383 | | 1,707,163 | 1,707,163 | |
| <u>7,236,383</u> | <u>7,236,383</u> | | <u>1,707,163</u> | <u>1,707,163</u> | |
| <u>\$ 5,564,414</u> | <u>\$ 6,514,178</u> | <u>\$ 949,764</u> | <u>\$ 949,030</u> | <u>\$ 1,863,427</u> | <u>\$ 914,397</u> |

FORT BEND COUNTY, TEXAS

**COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT 4

with comparative totals for the year ended December 31, 2000

| | Primary Government - | Discrete Component Unit - | Totals Reporting Entity (Memorandum Only) | |
|---|---------------------------------------|--|--|---------------------|
| | Internal Service Funds | Fort Bend Housing Corporation | 2001 | 2000 |
| Revenues | | | | |
| Charges for services | \$ 9,524,473 | \$ 10,189 | \$ 9,534,662 | \$ 11,518,259 |
| | <u>9,524,473</u> | <u>10,189</u> | <u>9,534,662</u> | <u>11,518,259</u> |
| Expenses | | | | |
| Current operations - general administration | 914,042 | 12,488 | 926,530 | 699,795 |
| Insurance premiums | 1,557,211 | | 1,557,211 | 1,411,605 |
| Benefits provided | 10,800,501 | | 10,800,501 | 9,148,489 |
| | <u>13,271,754</u> | <u>12,488</u> | <u>13,284,242</u> | <u>11,259,889</u> |
| Total Operating Expenses | | | | |
| | (3,747,281) | (2,299) | (3,749,580) | 258,370 |
| Operating Income (Loss) | | | | |
| Nonoperating Revenue | | | | |
| Earnings on investments | 282,716 | 4,436 | 287,152 | 369,064 |
| | <u>282,716</u> | <u>4,436</u> | <u>287,152</u> | <u>369,064</u> |
| Net Income (Loss) Before Operating Transfers | (3,464,565) | 2,137 | (3,462,428) | 627,434 |
| Operating transfers in | 1,833,500 | | 1,833,500 | 902,000 |
| Operating transfers (out) | (12,316) | | (12,316) | (902,000) |
| | <u>1,821,184</u> | <u>1,821,184</u> | <u>1,821,184</u> | <u>1,821,184</u> |
| Total Operating Transfers | | | | |
| | (1,643,381) | 2,137 | (1,641,244) | 627,434 |
| Net Income (Loss) After Other Financing Sources (Uses) | | | | |
| Retained Earnings (Deficit), January 1 | 924,570 | 211,746 | 1,136,316 | 728,732 |
| Prior Period Adjustment | | | | (219,850) |
| | <u>924,570</u> | <u>211,746</u> | <u>1,136,316</u> | <u>508,882</u> |
| Retained Earnings (Deficit), As Restated, January 1 | | | | |
| Retained Earnings (Deficit), December 31 | <u>\$ (718,811)</u> | <u>\$ 213,883</u> | <u>\$ (504,928)</u> | <u>\$ 1,136,316</u> |

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
COMBINED STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

EXHIBIT 5

| | <u>Primary Government -</u> | <u>Discrete Component Unit -</u> | <u>Totals Reporting Entity (Memorandum Only)</u> | |
|--|---------------------------------------|--|--|---------------------|
| | <u>Internal Service Funds</u> | <u>Fort Bend Housing Finance Corporation</u> | <u>2001</u> | <u>2000</u> |
| Cash Flows From Operating Activities | | | | |
| Charges for services | \$ 9,683,620 | \$ 10,189 | \$ 9,693,809 | \$ 11,385,376 |
| Payment of premiums | (1,557,211) | | (1,557,211) | (1,411,605) |
| Payment of benefits | (10,438,767) | | (10,438,767) | (9,467,265) |
| Payment of general administration expenses | (868,019) | (12,488) | (880,507) | (683,872) |
| Payment of office supplies | (1,452) | | (1,452) | (7,335) |
| Net Cash Provided (Used) by Operating Activities | <u>(3,181,829)</u> | <u>(2,299)</u> | <u>(3,184,128)</u> | <u>(184,701)</u> |
| Cash Flows From Noncapital Financing Activities | | | | |
| Operating transfers in | 1,833,500 | | 1,833,500 | 902,000 |
| Operating transfers (out) | (12,316) | | (12,316) | (902,000) |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>1,821,184</u> | | <u>1,821,184</u> | |
| Cash Flows From Investing Activities | | | | |
| Interest earned on investments | 282,716 | 4,436 | 287,152 | 369,064 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (1,077,929) | 2,137 | (1,075,792) | 184,363 |
| Cash and Cash Equivalents, January 1 | <u>2,590,937</u> | <u>211,746</u> | <u>2,802,683</u> | <u>2,618,320</u> |
| Cash and Cash Equivalents, December 31 | <u>\$ 1,513,008</u> | <u>\$ 213,883</u> | <u>\$ 1,726,891</u> | <u>\$ 2,802,683</u> |
| Reconciliation of Operating Gain (Loss) to Net Cash Provided (Used) in Operating Activities | | | | |
| Operating gain (loss) | \$ (3,747,281) | \$ (2,299) | \$ (3,749,580) | \$ 258,370 |
| Change in assets and liabilities | | | | |
| (Increase) decrease in accounts receivable | 95,507 | | 95,507 | (108,886) |
| (Increase) decrease in due from other funds | (1,090,103) | | (1,090,103) | (133,633) |
| Increase (decrease) in accounts payable | 44,571 | | 44,571 | 8,588 |
| Increase (decrease) in benefits payable | 266,227 | | 266,227 | (209,890) |
| Increase (decrease) in due to other funds | 1,249,250 | | 1,249,250 | 750 |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (3,181,829)</u> | <u>\$ (2,299)</u> | <u>\$ (3,184,128)</u> | <u>\$ (184,701)</u> |

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
COMBINED BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNITS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

EXHIBIT 6

| | FBC Surface Water Supply Corporation | Fort Bend Toll Road Authority | Fort Bend Housing Finance Corporation | Total Component Units | |
|--|---|--|--|------------------------------|-------------------|
| | | | | 2001 | 2000 |
| Assets | | | | | |
| Cash and temporary investments | \$ 99,714 | \$ 933,753 | \$ 213,883 | \$1,247,350 | \$ 306,892 |
| Total Assets | \$ 99,714 | \$ 933,753 | \$ 213,883 | \$1,247,350 | \$ 306,892 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ | \$ 260,287 | \$ | \$ 260,287 | \$ 8,880 |
| Due to primary government | | 2,202,093 | | 2,202,093 | 11,498 |
| Total Liabilities | | 2,462,380 | | 2,462,380 | 20,378 |
| Fund Equity | | | | | |
| Retained Earnings | | | 213,883 | 213,883 | 211,746 |
| Fund Balances | | | | | |
| Unreserved and undesignated | 99,714 | (1,528,627) | | (1,428,913) | 74,768 |
| Total Fund Equity | 99,714 | (1,528,627) | 213,883 | (1,215,030) | 286,514 |
| Total Liabilities and Fund Equity | \$ 99,714 | \$ 933,753 | \$ 213,883 | \$1,247,350 | \$ 306,892 |

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES****EXHIBIT 7****IN FUND BALANCE****DISCRETELY PRESENTED COMPONENT UNITS****FOR THE YEAR ENDED DECEMBER 31, 2001***with comparative totals for the year ended December 31, 2000*

| | FBC Surface | Fort Bend Toll | Total Component Units | |
|---|---------------------|-----------------------|------------------------------|------------------|
| | Water Supply | Road | 2001 | 2000 |
| | Corporation | Authority | | |
| Revenues | | | | |
| Earnings on investments | \$ 424 | \$ | \$ 424 | \$ 326 |
| Total Revenues | <u>424</u> | | <u>424</u> | <u>326</u> |
| Expenditures | | | | |
| Current | | | | |
| Construction and maintenance | | | | 46,270 |
| Health and welfare | | | | 102 |
| Capital outlay | | 1,597,105 | 1,597,105 | |
| Total Expenditures | | <u>1,597,105</u> | <u>1,597,105</u> | <u>46,372</u> |
| Revenues Over (Under) Expenditures | 424 | (1,597,105) | (1,596,681) | (46,046) |
| Other Financing Sources (Uses) | | | | |
| Operating transfers in | 93,000 | | 93,000 | |
| Operating transfers (out) to primary government | | | | (11,000) |
| Total Other Financing Sources (Uses) | <u>93,000</u> | | <u>93,000</u> | <u>(11,000)</u> |
| Revenues and Other Financing Sources | | | | |
| Over (Under) Expenditures and | | | | |
| Other Financing Uses | 93,424 | (1,597,105) | (1,503,681) | (57,046) |
| Fund Balances, January 1 | <u>6,290</u> | <u>68,478</u> | <u>74,768</u> | <u>131,814</u> |
| Fund Balances, December 31 | <u>\$ 99,714</u> | <u>\$ (1,528,627)</u> | <u>\$ (1,428,913)</u> | <u>\$ 74,768</u> |

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Fort Bend County, Texas ("County") is a public corporation and a political subdivision of the State of Texas. The Commissioners Court, composed of four County Commissioners and the County Judge, all of whom are elected officials, govern the County.

The County is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these general purpose financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the County's financial reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable; and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended Component Units

Blended component units, although legally separate entities, are, in substance, part of the County's operations and so data of these units are combined with data of the County. Each of the County's blended component units has a December 31 year-end. The following component units have been identified and are presented in a blended format in the County's financial statements:

Fort Bend County Drainage District ("District")

Established under Section 59 of Article XVI of the Constitution of Texas, the District includes all of the property within Fort Bend County. The District was created for the purpose of reclamation and drainage of its lands. Commissioners Court acts as the governing body of the District.

Fort Bend Flood Control Water Supply Corporation ("FBFCWSC")

The FBFCWSC is a non-profit corporation organized for the benefit of the County to provide for the acquisition, construction and financing of flood control and drainage projects for the County. Upon completion these projects are deeded to the County for operations, maintenance and improvements. Commissioners Court appoints the Board of Directors and approves all budgets and expenditures.

Fort Bend Parkway Road District ("FBPRD")

The FBPRD, a limited purpose political subdivision, was created as a vehicle to provide cost participation for the development and construction of the Fort Bend Parkway in eastern Fort Bend County. The governing body is Commissioners Court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

Discretely Presented Component Units

Discretely presented component units are presented in a separate column in the County's financial statements to emphasize that they are legally separate from the County. Each of the County's discretely presented component units has a December 31 year-end. The following component units have been identified and are presented in a discrete format in the County's financial statements:

Fort Bend Toll Road Authority

The Fort Bend Toll Road Authority is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. The Authority was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the Authority is to assist in the evaluation of the proposed Fort Bend Toll Road that would extend from Sam Houston Parkway in Harris County to State Highway 6 in Fort Bend County. Commissioners Court appoints the Authority's governing body. The County has financial accountability because it appoints a voting majority of the Board and the County can impose will.

Fort Bend Surface Water Supply Corporation

The Fort Bend County Surface Water Supply Corporation was established for the purpose of conducting a feasibility study of a surface water facility in the area. Currently, revenue sources are primarily from special districts, private corporations, and other entities interested in the study. Commissioners Court appoints the Corporation's governing body. The County has financial accountability because it appoints a voting majority of the Board and the County can impose will.

Fort Bend Housing Finance Corporation

The Fort Bend Housing Finance Corporation was established under the Texas Housing Finance Corporation Act. The Corporation provides down payment assistance programs for individuals meeting certain income guidelines and serves as a conduit for activity related to bond issues for affordable housing in Fort Bend County. The tax-exempt bonds issued by the Corporation do not constitute a debt or a pledge of faith by the Corporation, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. Commissioners Court appoints the Corporation's governing body. The County has financial accountability because it appoints a voting majority of the Board and the County can impose will.

Complete financial statements for The Fort Bend Housing Finance Corporation are prepared and can be obtained at the East Fort Bend County Annex Building located at 3030 Texas Parkway, Suite 213, Missouri City, Texas.

B. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance or retained earnings, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are grouped, in the financial statements of this report, into six general fund types under these broad categories and into two account groups shown as follows:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Accounting (continued)

Governmental Fund Types

General Fund

The General Fund is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.

Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific revenue sources (other than capital projects) which are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt Service Funds are used to account for payment of principal and interest on general long-term debt of the County. The primary source of revenue for debt service is local property taxes.

Capital Projects Funds

The Capital Projects Funds are used to account for the expenditures of resources accumulated for the construction and acquisition of major capital facilities.

Proprietary Fund Type

Internal Service Funds

Internal Service Funds are used to account for the County's modified self-insurance plans which provide health-care benefits to employees and their dependents and workers' compensation benefits to employees. It also accounts for the operations of the central store that provides office supplies to various departments on a cost-reimbursement basis.

Fiduciary Fund Type

Agency Funds

Agency Funds are used to account for assets, which are held by the County as an agent, pending distribution to, authorized recipients. As the agent for certain legal entities, the County (through its various fee officers) collects certain revenues and assessments from taxpayers and other units and remits the amounts to respective legal entities.

Account Groups

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for tangible assets having a useful life longer than a year and having a monetary value large enough to warrant maintaining the related custodial records.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Accounting (continued)

Account Groups (continued)

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is used to record and account for the outstanding general-obligation and revenue bonds payable, certificates of obligation payable, loans and leases payable, and other long-term liabilities.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund-types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included in the balance sheet. Operating statements of these funds present increases (e.g., revenues and other financing sources) and decreases (e.g., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included in the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accounts of the Governmental Fund Types (the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) and Agency Funds are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Available means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. Substantially all revenues, except property taxes, are considered to be susceptible to accrual. Property taxes, which are levied in the last quarter of the year and collected before year-end, are considered deferred revenues because such revenues are not legally available to pay liabilities in the current year. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on the general long-term debt are recognized as expenditures when due.

The accounts of the Proprietary Fund Type (Internal Service Funds) are maintained, and the financial statements have been prepared, on the accrual basis of accounting. Under this basis, revenues are recognized when they are earned and expenses are recognized when they are incurred. Proprietary fund types follow generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (the GASB), and all Financial Accounting Standards Board's standards issued prior to November 30, 1989. Subsequent to this date, the County accounts for its proprietary funds as prescribed by the GASB.

D. Budgets and Budgetary Accounting

Formal budgets are legally adopted on a GAAP basis for the General Fund, certain Special Revenue Funds (Road and Bridge and the Drainage District) and all Debt Service Funds except for the Fort Bend Parkway Road District Unlimited Tax Bonds Debt Service Fund. The debt service requirements relating to these bonds are funded solely from property taxes levied on property within the Road District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budgets and Budgetary Accounting (continued)

| | <u>Budgeted</u> | <u>Nonbudgeted</u> | <u>Total</u> |
|--|---------------------|---------------------|----------------------|
| Special Revenue Funds | | | |
| Revenue | \$ 20,062,485 | \$ 10,713,922 | \$ 30,776,407 |
| Expenditures | 18,813,709 | 14,874,690 | 33,688,399 |
| Revenues over Expenditures | 1,248,776 | (4,160,768) | (2,911,992) |
| Other Financing Sources (Uses) | (1,970,981) | 4,545,896 | 2,574,915 |
| Revenues and Other Financing Sources Over Expenditures | (722,205) | 385,128 | (337,077) |
| Beginning Fund Balance | 7,236,383 | 4,322,124 | 11,558,507 |
| Ending Fund Balance | <u>\$ 6,514,178</u> | <u>\$ 4,707,252</u> | <u>\$ 11,221,430</u> |
| Debt Service Funds | | | |
| Revenue | \$ 7,650,934 | \$ 135,899 | \$ 7,786,833 |
| Expenditures | 8,144,859 | 180,469 | 8,325,328 |
| Revenues over Expenditures | (493,925) | (44,570) | (538,495) |
| Other Financing Sources (Uses) | 651,337 | | 651,337 |
| Revenues and Other Financing Sources Over Expenditures | 157,412 | (44,570) | 112,842 |
| Beginning Fund Balance | 1,707,163 | 153,028 | 1,860,191 |
| Ending Fund Balance | <u>\$ 1,864,575</u> | <u>\$ 108,458</u> | <u>\$ 1,973,033</u> |

Formal budgets (annualized budgeting) are not adopted in the Capital Projects Funds. Effective budgetary control in those funds is achieved through individual project budgeting in conformance with the provisions of bond orders and other sources.

The County Budget Officer prepares the proposed budget and submits the data to the Commissioners Court. A public hearing is held on the budget before finalizing it. The Court may increase or decrease the amounts requested by the departments. In the final budget, which is usually adopted in the last quarter of the year, appropriations of the budgeted funds cannot exceed the available fund balances in such funds at January 1, plus the estimated revenues for the ensuing year. During the year, the Court may increase budgeted revenues and expenditures for unexpected revenues or beginning fund balances in excess of budget estimates, provided the Court rules that a state of emergency exists. The legal level of budgetary control takes place at the departmental level. Budgetary transfers between departments cannot be made without Commissioners Court approval. There were no significant increases in the adopted budget.

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used as an extension of formal budgetary control. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities of the current year and are reappropriated in the budget of the subsequent year. Unencumbered appropriations lapse at the end of the year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Cash and Cash Equivalents

For purposes of the statement of cash flows, the proprietary fund types consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

G. Interfund Receivables and Payables

During the course of operations, transactions occur between individual funds for specified purposes. These receivables and payables are classified as "due from other funds" or "due to other funds" on the combined balance sheet.

H. Temporary Investments

The County's temporary investments are comprised of U.S. agency obligations, collateralized mortgage obligations, and deposits in pooled investment accounts. Obligations with maturities of one year or less when purchased are reported on the balance sheet at their amortized cost, which approximates fair value. All other investments are reported at fair value.

I. Fixed Assets

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

The County does not capitalize public domain fixed assets (infrastructure) consisting of roads, bridges, and related rights-of-way. The costs of purchasing or constructing capital assets are recorded as expenditures in the various funds and capitalized in the General Fixed Assets Account Group. Interest costs incurred during construction are not capitalized on general fixed assets.

J. Accrued Compensated Absences

All full-time employees accumulate vacation benefits in varying annual number of days up to a maximum of twenty days a year. Accumulated vacation exceeding twenty days lapses on December 31 of each year. Compensatory time exceeding 240 hours is paid to nonexempt employees except for the nonexempt law enforcement officers who are paid when hours exceed 480. In the event of termination, an employee is paid for all maximum allowable accumulation of vacation and compensatory time.

Sick leave benefits are earned by all full-time employees at a rate of eight days per year and may be accumulated without limit. In the event of termination, an employee is not paid for any unused sick leave.

A major portion of compensatory absences accrued at December 31, 2001, is expected to be paid with current resources and is presented in the current liabilities section of the balance sheets of the respective funds. However, a portion of the liability is not expected to be paid with current resources and is presented in the general long-term debt account group.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

L. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in those columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation because interfund eliminations have not been made in the aggregation of this data.

M. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations.

NOTE 2 - CASH AND INVESTMENTS

A. Cash and Cash Equivalents

Cash and cash equivalents at year-end consists of cash deposits, deposits in the Local Government Investment Cooperative ("LOGIC"), deposits in Investors Cash Trust ("ICT"), and government securities with maturities of three months or less when purchased. LOGIC and ICT are private investment pools. Cash and cash equivalents are stated at cost, which approximates market value.

The County's cash and cash equivalents at December 31, 2001, are summarized as follows:

| | Credit Risk | Carrying Amount |
|--|------------------------|-------------------------------------|
| Cash deposits | 1 | \$ 60,954,469 |
| Investments considered cash and cash equivalents | | <u>87,646,172</u> |
| Total Cash and Cash Equivalents | | <u><u>\$ 148,600,641</u></u> |

The cash deposits held at financial institutions can be categorized according to three levels of risk. These three levels of risk are:

- Category 1 - Deposits that are insured or collateralized with securities held by the entity or by its agent in the entity's name.
- Category 2 - Deposits, which are collateralized with securities, held by the pledging financial institution's trust department or agent in the entity's name.
- Category 3 - Deposits which are not collateralized.

NOTE 2 - CASH AND INVESTMENTS (continued)

B. Investments

Commissioners Court has adopted a written investment policy regarding the investment of its funds as defined by the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The County's investments in collateralized mortgage obligations (CMO's) are in compliance because the Act does not require investments acquired before the effective date to be liquidated before the final stated maturity. The investments of the County are in compliance with this policy. State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt obligations of the United States, and certain repurchase agreements. Investments in security repurchase agreements are authorized when the investment has a defined termination date, is secured by obligations described in the Public Funds Investment Act, is pledged to the County, deposited with a third party selected and approved by the entity, and is placed through a primary government securities dealer or national bank domiciled in the state or national banks domiciled in the State of Texas. The County did not invest in repurchase agreements for the year ended December 31, 2001.

Similar to cash deposits, investments held at a financial institution can be categorized according to three levels of risk. These three levels of risk are:

- Category 1 - Investments that are insured, registered, or held by the entity or by its agent in the entity's name.
- Category 2 - Investments that are uninsured and unregistered held by the counterparty's trust department or agent in the entity's name.
- Category 3 - Uninsured and unregistered investments held by the counterparty, its trust department, or its agent, but not in the entity's name.

The investments in investment pools are not categorized securities because they are not evidenced by securities that exist in physical or book entry form. The fair value of the position in the external investment pool is the same as the value of the pool shares.

NOTE 2 - CASH AND INVESTMENTS (continued)

B. Investments (continued)

The County's carrying amount of investments at December 31, 2001, which approximates fair value, are summarized as follows:

| | Credit Risk | Carrying Amount |
|-------------------------------------|------------------------|----------------------------|
| Government agency securities | | |
| U.S. Agency securities | 1 | \$ 26,014,743 |
| Collateralized mortgage obligations | 1 | 1,969,182 |
| LOGIC investment | 1 | 87,446,240 |
| ICT investments | 1 | 8,509 |
| Subtotal | | 115,438,674 |
| Less Cash and Cash Equivalents | | 87,454,749 |
| Total Investments | | \$ 27,983,925 |

NOTE 3 - PROPERTY TAXES

The County's property taxes are levied annually in October on the basis of the Fort Bend Appraisal District's assessed values as of January 1 of that calendar year. The Appraisal District establishes appraised values at 100% of market value less exemptions. The County's property taxes are billed and collected by the County's Tax Assessor/Collector.

The County's tax year covers the period October 1 through September 30, while the County's fiscal year is January 1 through December 31. Therefore, taxes levied on or after October 1 of each fiscal year are the subsequent fiscal year's property tax revenue and such amounts are reflected as deferred revenue until the beginning of the subsequent fiscal year on January 1. Such taxes become delinquent on February 1 of the subsequent calendar year.

A. 2000 Tax Year

Property taxes are prorated between the General, certain Special Revenue, and Debt Service Funds based on rates adopted for the year of the levy. For the 2001 fiscal year (2000 tax year), the County levied property taxes of \$0.6041 per \$100 of assessed valuation. The 2000 rates resulted in total tax levies of approximately \$95.2 million based on a total adjusted valuation of approximately \$15.7 billion. The total tax rate in the 2000 tax year was prorated as follows:

| | 2000 Rate | 2000 Limit |
|--|----------------------|-----------------------|
| Fort Bend County, Texas | | |
| General, certain special revenue, and debt service | \$ 0.5224 | \$ 0.8000 |
| Special road & bridge funds | 0.0529 | 0.1500 |
| Farm-to-market and lateral roads funds | | 0.3000 |
| Fort Bend County Drainage District | 0.0288 | 0.2500 |
| Total Tax Rate | \$ 0.6041 | \$ 1.5000 |

NOTE 3 - PROPERTY TAXES (continued)

A. 2000 Tax Year (continued)

The tax rate for the Fort Bend Parkway Road District for the 2000 tax year was \$0.51429 per \$100 of assessed valuation.

Tax revenues for 2001 consisted of the following:

| | General Fund | Special Revenue Funds | Debt Service Funds |
|--|-------------------------|----------------------------------|-------------------------------|
| 2000 levy collected in prior fiscal year | \$ 17,293,872 | \$ 2,987,291 | \$ 1,713,380 |
| 2000 and prior years' levies collected in current fiscal year | 56,659,954 | 9,692,242 | 5,594,212 |
| Penalty, interest, and other | 785,065 | 150,422 | 79,031 |
| Totals | \$ 74,738,891 | \$ 12,829,955 | \$ 7,386,623 |

B. 2001 Tax Year

During the last quarter of 2001, the County levied property taxes for the 2002 fiscal year (2001 tax year). The tax rate was set at \$0.5641 per \$100 of assessed valuation. The 2001 rates resulted in total tax levies of approximately \$100 million based on a total adjusted valuation of approximately \$17.7 billion. Property taxes levied in the 2001 tax year are not available for the County's use until the 2002 fiscal year. Total property tax collections of approximately \$31.2 million on the 2001 tax levy have been deferred at December 31, 2001, and will be recognized as revenue in 2002.

C. Fort Bend Central Appraisal District

The Fort Bend Central Appraisal District ("CAD"), a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County.

The CAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every four years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the CAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

The Commissioners Court will continue to set the tax rates on the property. State law also provides that, if approved by the qualified voters in the County, collection functions may be assigned to the CAD.

NOTE 4 - GENERAL FIXED ASSETS

General fixed assets transactions for the year ended December 31, 2001, are summarized as follows:

| | January 1, 2001 Balance | Additions | Deductions | Transfers In (Out) | December 31, 2001 Balance |
|--------------------------|--|---------------------|---------------------|-------------------------------|--|
| Land | \$ 8,111,524 | \$ 48,964 | \$ | \$ | \$ 8,160,488 |
| Buildings | 84,458,177 | 132,828 | | 4,780,655 | 89,371,660 |
| Equipment | 34,586,409 | 3,444,734 | 2,280,490 | | 35,750,653 |
| Construction-in-Progress | 3,563,140 | 4,014,067 | | (4,780,655) | 2,796,552 |
| Totals | \$ 130,719,250 | \$ 7,640,593 | \$ 2,280,490 | \$ | \$ 136,079,353 |

Construction-in-progress as of December 31, 2001 is as follows:

| | Approved Contract | Contract Expenditures | Other Expenditures | Total in Progress | Remaining Commitment |
|-------------------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|---------------------------------|
| South Post Oak Community Center | \$ 1,382,910 | \$ 1,355,067 | \$ 106,853 | \$ 1,461,920 | \$ 27,843 |
| Juvenile Detention Center | 1,076,231 | 345,692 | 214,593 | 560,285 | 730,539 |
| 5th Street Community Center | 1,089,468 | 625,256 | 83,637 | 708,893 | 464,212 |
| George Memorial Library Buildout | 185,885 | 40,454 | 25,000 | 65,454 | 145,431 |
| Totals | \$ 3,734,494 | \$ 2,366,469 | \$ 430,083 | \$ 2,796,552 | \$ 1,368,025 |

NOTE 5 - GENERAL LONG-TERM DEBT

General long-term bonded debt and certificates of obligation at December 31, 2001, consisted of the following:

| Issue | Description | Interest Rate % | Matures | Debt Outstanding |
|--------------|---|------------------------|----------------|---------------------------------|
| 500,000 | Fairgrounds Arena Certificates of Obligation, Series 1991 | 6.57 | 2006 | 240,000 |
| 33,000,000 | Jail Permanent Improvement Bonds, Series 1992 | 6.50 | 2002 | 1,700,000 |
| 35,475,000 | Permanent Improvement Refunding Bonds, Series 1993 | 2.50 - 5.00 | 2011 | 29,450,000 |
| 6,850,000 | Fort Bend Flood Control Water Supply Corporation Bonds, Series 1995 | 5.30 | 2008 | 4,540,000 |
| 5,000,000 | Library Permanent Improvement Bonds, Series 1997 | 4.50 - 6.50 | 2016 | 4,490,000 |
| 14,060,000 | Fort Bend Flood Control Water Supply Corp. Bonds, Series 1999 Refunding | 4.00 - 5.00 | 2008 | 11,390,000 |
| 29,000,000 | Fort Bend General Obligation Bonds, Series 2001 | 4.00 - 5.00 | 2021 | 29,000,000 |
| 11,650,000 | Fort Bend Flood Control Water Supply Refunding Bonds, Series 2001 | 2.85 - 5.38 | 2021 | <u>11,650,000</u> |
| | Total Direct Bonded Debt | | | 92,460,000 |
| 1,520,000 | Fort Bend Parkway Road District Unlimited Tax Bonds, Series 1990 | 8.20 - 8.63 | 2010 | <u>1,130,000</u> |
| | Total Bonded Debt Payable | | | 93,590,000 |
| 40,920 | Capital Lease - Tractor | 0.00 | 2002 | 40,920 |
| 155,000 | Capital Lease - Excavating Machine | 5.40 | 2002 | 54,406 |
| 553,352 | Capital Lease - IBM Main Frame | 3.75 | 2002 | 188,036 |
| 93,691 | Capital Lease - Motor Grader | 6.90 | 2002 | 45,723 |
| 93,691 | Capital Lease - Motor Grader | 6.90 | 2002 | 45,723 |
| 93,691 | Capital Lease - Motor Grader | 6.90 | 2002 | <u>45,723</u> |
| | Total Loans and Leases Payable | | | <u>420,531</u> |
| | Total Bonded Debt and Loans and Leases Payable | | | <u><u>94,010,531</u></u> |

NOTE 5 - GENERAL LONG-TERM DEBT (continued)

A summary of long-term debt transactions of the County for the year ended December 31, 2001, follows:

| | January 1, 2001 | | | December 31, 2001 |
|-----------------------------------|------------------------|----------------------|---------------------|--------------------------|
| | Balance | Additions | Retirements | Balance |
| General Obligation Bonds | \$ 39,525,000 | \$ 29,000,000 | \$ 2,755,000 | \$ 65,770,000 |
| Revenue Bonds | 17,810,000 | 11,650,000 | 1,880,000 | 27,580,000 |
| Certificates of Obligation | 585,000 | | 345,000 | 240,000 |
| Capital Leases Payable | 998,495 | 355,132 | 933,096 | 420,531 |
| Totals | 58,918,495 | 41,005,132 | 5,913,096 | 94,010,531 |
| Accrued Compensated Absences | 3,499,866 | 271,710 | | 3,771,576 |
| Less current liabilities in funds | (1,345,788) | | | (1,345,788) |
| Totals | 2,154,078 | 271,710 | | 2,425,788 |
| Total Long Term Debt | \$ 61,072,573 | \$ 41,276,842 | \$ 5,913,096 | \$ 96,436,319 |

Debt service requirements (excluding accrued compensated absences) to maturity are summarized as follows:

| | Principal | Interest | Totals |
|---------------|----------------------|----------------------|-----------------------|
| 2002 | \$ 5,705,531 | \$ 4,675,830 | \$ 10,381,361 |
| 2003 | 5,460,000 | 4,285,527 | 9,745,527 |
| 2004 | 5,590,000 | 4,028,847 | 9,618,847 |
| 2005 | 5,730,000 | 3,760,377 | 9,490,377 |
| 2006 | 6,000,000 | 3,478,987 | 9,478,987 |
| 2007 | 6,260,000 | 3,178,954 | 9,438,954 |
| 2008 | 6,485,000 | 2,861,248 | 9,346,248 |
| 2009 | 6,850,000 | 2,564,677 | 9,414,677 |
| 2010 | 6,815,000 | 2,232,231 | 9,047,231 |
| 2011 | 6,600,000 | 1,900,408 | 8,500,408 |
| 2012 | 3,315,000 | 1,553,376 | 4,868,376 |
| 2013 | 3,365,000 | 1,389,802 | 4,754,802 |
| 2014 | 3,490,000 | 1,217,469 | 4,707,469 |
| 2015 | 3,510,000 | 1,041,081 | 4,551,081 |
| 2016 | 3,510,000 | 867,441 | 4,377,441 |
| 2017 | 3,075,000 | 691,297 | 3,766,297 |
| 2018 | 3,075,000 | 535,625 | 3,610,625 |
| 2019 | 3,075,000 | 381,875 | 3,456,875 |
| 2020 | 3,050,000 | 228,750 | 3,278,750 |
| 2021 | 3,050,000 | 76,250 | 3,126,250 |
| Totals | \$ 94,010,531 | \$ 40,950,052 | \$ 134,960,583 |

NOTE 5 - GENERAL LONG-TERM DEBT (continued)

A. Capital Lease - Purchase Agreements

MIS Equipment

In 1999, the County executed a lease-purchase agreement for an IBM main frame.

Road & Bridge Equipment

In 1999, the County executed a lease-purchase agreement for a used heavy-duty telescopic boom excavating and grading machine. In 2000, the County executed a lease-purchase agreement for two motor graders.

Drainage Equipment

In 2000, the Drainage District executed a lease purchase agreement for a motor grader. In 2001, the Drainage District executed a lease-purchase agreement for a track type tractor.

Annual requirements to amortize capital leases outstanding as of December 31, 2001, are as follows:

| | <u>Principal</u> | <u>Interest</u> | <u>Totals</u> |
|---------------|-------------------|------------------|-------------------|
| 2002 | 420,531 | 15,985 | 436,516 |
| Totals | \$ 420,531 | \$ 15,985 | \$ 436,516 |

B. Prior Year Advanced Refunding of General Long-Term Debt

In 1993, the County defeased certain outstanding bonds and certificates of obligations by placing proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the respective trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2001, approximately \$25.1 million of previously refunded bonds outstanding are considered defeased.

C. Conduit Debt

The Fort Bend County Housing Finance Corporation is authorized to finance residential housing by issuing tax-exempt revenue bonds to acquire mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the Corporation do not constitute a debt or pledge of faith of the Corporation, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. During 1998, the corporation's first Single Family Mortgage Revenue Bonds (GNMA and FNMA Mortgage-Backed Securities Program) Series 1998 had been issued in the amount of \$18,750,000. At December 31, 1999, the corporation's second Single Family Mortgage Revenue Bonds (GNMA and FNMA Mortgage-Backed Securities Program) Series 1999A had been issued in the amount of \$30,000,000.

NOTE 6 - INTERFUND TRANSACTIONS

At December 31, 2001, the interfund receivables and payables were as follows:

| | <u>Interfund Receivable</u> | <u>Interfund Payable</u> |
|--|---------------------------------|------------------------------|
| General Fund | \$ 33,881,212 | \$ 3,007,510 |
| Special Revenue Funds | | |
| Road and Bridge | 3,989,473 | 130,745 |
| Drainage District | 1,883,675 | 81,168 |
| Drainage Impact Fees | | 41,176 |
| County Law Library | 12,380 | 60 |
| Alternative Dispute Resolution | 4,150 | |
| DWI Video | 60 | |
| Probate Court Training | 452 | |
| JP Technology | 4,693 | |
| Juvenile Probation Special | 32,423 | |
| District Attorney Bad Check Collection Fee | 460 | 432 |
| Records Management - County Clerk | 55,050 | |
| Records Management - Fort Bend County | 5,142 | |
| Courthouse Security | 18,308 | |
| Juvenile Foster Care Title IV-E | 104,367 | |
| Home Program | | 50 |
| Community Development Block Grant | 75,294 | 47,527 |
| Local Law Enforcement Block Grant - 2001 | 9,302 | |
| Local Law Enforcement Block Grant - 1999 | | 2,422 |
| Local Law Enforcement Block Grant - 2000 | | 2,808 |
| Grant Administration | | 280,541 |
| Juvenile Incentive Block Grant | 1,140 | 31,265 |
| Juvenile Justice Alternative Education | | 1,268 |
| Juvenile Probation State Aid | 1,717 | 14,145 |
| Juvenile Probation CCAP | 429 | 3,882 |
| Juvenile Salary Adjustment | | 12,551 |
| Adult Probation - Basic Supervision | 31,498 | 56,318 |
| Adult Probation - CCP | | 20,141 |
| Adult Probation - TAIP | | 1,758 |
| Adult Probation - DTP | | 15,211 |
| Victims Services Program | | 33,222 |
| Juvenile Probation | 9,660 | 109,310 |
| Total Special Revenue Funds | <u>6,239,673</u> | <u>886,000</u> |

NOTE 6 - INTERFUND TRANSACTIONS (continued)

| | <u>Interfund Receivable</u> | <u>Interfund Payable</u> |
|---|---------------------------------|------------------------------|
| Debt Service Funds | | |
| Mobility Bonds Series 2000 | 665,835 | |
| Fort Bend Parkway Road District Series 1990 | 5,697 | |
| FBFCWSC Revenue Bonds Series 2001 | 318,199 | 3,651 |
| FBFCWSC Revenue Bonds Series 1995 | 291,012 | |
| Combined Debt Service | 1,729,067 | |
| FBFCWSC Revenue Bonds Series 1999 | 554,219 | |
| Total Special Debt Service Funds | <u>3,564,029</u> | <u>3,651</u> |
| Capital Projects Funds | | |
| Capital Improvements | 1,328,088 | |
| Chimney Rock Road Project | | 266 |
| Road & Bridge Capital Projects | 130,520 | 936 |
| Needville JP/Constable Office | 225 | 79 |
| Travis Building Renovation | 547,106 | 217 |
| South Post Oak Community Center | | 200,834 |
| Total Capital Projects Funds | <u>2,005,939</u> | <u>202,332</u> |

NOTE 6 - INTERFUND TRANSACTIONS (continued)

| | Interfund Receivable | Interfund Payable |
|---|---------------------------------|------------------------------|
| Trust and Agency Funds | | |
| Taxes Holding Account | | 40,117,478 |
| Payroll | | 757,007 |
| FBC 125 Employee Benefits | 18,314 | 62,187 |
| Fee Officers' Account | | 746,319 |
| Bail Bonds Securities | | 7 |
| Compensation to Victims of Crime | 26,861 | 175 |
| Appellate Judicial System | 2,085 | 34 |
| Judicial Court Training | 2,918 | 18 |
| Criminal Justice Planning | 50 | 1 |
| Department of Public Safety Arrest Fees | 4,394 | 28 |
| Law Enforcement Officers Standards Educatio | 10 | |
| Operator/Chauffeurs' License | 975 | 3 |
| Bond Fees to Crime Stoppers | 9 | |
| Traffic | 5 | |
| On-Site Waste Water | | 2 |
| Consolidated Court Costs | 62,885 | 334 |
| Unclaimed Property | | 9 |
| Total Trust and Agency Funds | <u>118,506</u> | <u>41,683,602</u> |
| Internal Service Funds | | |
| Employee Benefits | 1,216,110 | 1,250,000 |
| Wokers' Comp/Unemployment Insurance | 7,626 | |
| Total Internal Service Funds | <u>1,223,736</u> | <u>1,250,000</u> |
| Component Units | | |
| General Fund | 2,202,093 | |
| Capital Project Funds | | |
| Toll Road Authority | | 2,202,093 |
| Total Internal Service Funds | <u>2,202,093</u> | <u>2,202,093</u> |
| Total Interfund Receivables/Payables | <u>\$ 49,235,188</u> | <u>\$ 49,235,188</u> |

NOTE 6 - INTERFUND TRANSACTIONS (continued)

The operating transfers in and out during the year were as follows:

| | <u>Operating Transfers In</u> | <u>Operating Transfers Out</u> |
|---|--|---|
| General Fund | \$ 15,408 | \$ 10,059,069 |
| Special Revenue Funds | | |
| Road and Bridge | | 574,776 |
| Drainage District | | 1,751,337 |
| County Law Library | 2,548 | |
| Narcotics Fund Asset Forfeiture (State) | | 40,000 |
| Juvenile Probation Special | | 191,686 |
| Narcotics Fund Asset Forfeiture (Federal) | 40,000 | |
| Sheriff's Forfeiture Allocation (State) | | 29,634 |
| Sheriff's Forfeiture Allocation (Federal) | 29,634 | |
| Summer Lunch Program | | 350 |
| Community Development Block Grant | 93,063 | 18,063 |
| Child Support Title IV-D Reimbursement | | 2,737 |
| Local Law Enforcement Block Grants | 9,302 | |
| Regional Juvenile Justice Alternative | | 61,058 |
| Juvenile Justice Alternative Education | 61,058 | |
| Adult Probation - Basic Supervision | | 9,910 |
| Adult Probation - CCP | 6,059 | 5,700 |
| Adult Probation - DTP | 9,551 | |
| Juvenile Probation | 4,953,819 | 300,000 |
| Total Special Revenue Funds | <u>5,205,034</u> | <u>2,985,251</u> |

NOTE 6 - INTERFUND TRANSACTIONS (continued)

| | <u>Operating Transfers In</u> | <u>Operating Transfers Out</u> |
|--------------------------------------|--|---|
| Debt Service Funds | | |
| FBFCWSC Revenue Bonds Series 1999 | 651,337 | |
| Total Debt Service Funds | <u>651,337</u> | <u>-</u> |
| Capital Projects Funds | | |
| Capital Improvements | 1,530,288 | |
| Big Creek | | 1,000,000 |
| Kitty Hollow Lake Park | | 5 |
| Road & Bridge Capital Projects | 574,776 | |
| Rosenberg Annex Building | 149,847 | |
| Needville JP/Constable Office | 86,485 | |
| Travis Building Renovation | 647,106 | |
| South Post Oak Community Center | 500,000 | |
| Juvenile Expansion Project | 762,860 | |
| FBFCWSC Construction | 2,100,000 | |
| Total Capital Projects Funds | <u>6,351,362</u> | <u>1,000,005</u> |
| Internal Service Funds | | |
| Employee Benefits | 1,833,500 | |
| Central Store | | 12,316 |
| Total Internal Service Funds | <u>1,833,500</u> | <u>12,316</u> |
| Component Units | | |
| General Fund | | 93,000 |
| FBC Surface Water Supply Corporation | 93,000 | |
| Total Component Units | <u>93,000</u> | <u>93,000</u> |
| Total Interfund Transactions | <u>\$ 14,149,641</u> | <u>\$ 14,149,641</u> |

NOTE 7 - PENSION PLAN

A. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 493 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

B. Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 10.49% for calendar year 2001. The contribution rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

C. Annual Pension Cost

For the employer's accounting year ending December 31, 2001, the annual pension cost for the TCDRS plan for its employees and the actual contributions made were \$5,410,846 for the County. Because all contributions are made as required, no pension obligation existed at December 31, 2001.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 1999, the basis for determining the contribution rate for calendar year 2001. The December 31, 2000 actuarial valuation is the most recent valuation.

NOTE 7 - PENSION PLAN (continued)

C. Annual Pension Cost (continued)

| | | | |
|---|--|--|--|
| Actuarial valuation date | 12/31/1998 | 12/31/1999 | 12/31/2000 |
| Actuarial cost method | entry age | entry age | entry age |
| Amortization method | level percentage of payroll, open | level percentage of payroll, open | level percentage of payroll, open |
| Amortization period in years | 20 | 20 | 20 |
| Asset valuation method | long-term appreciation with adjustment | long-term appreciation with adjustment | long-term appreciation with adjustment |
| Assumptions: | | | |
| Investment return ⁽¹⁾ | 8.00% | 8.00% | 8.00% |
| Projected salary increases ⁽¹⁾ | 5.9% | 5.9% | 5.9% |
| Inflation | 4.0% | 4.0% | 4.0% |
| Cost of living adjustments | 0.0% | 0.0% | 0.0% |

⁽¹⁾ includes inflation at the stated rate

Trend Information
For the Retirement Plan for employees of Fort Bend County, Texas

| <u>Calendar Year</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage Contributed</u> | <u>Net Pension Obligation</u> |
|----------------------|--------------------------------------|-----------------------------------|-----------------------------------|
| 1998 | \$ 3,978,088 | 100% | \$ - |
| 1999 | 4,793,578 | 100% | - |
| 2000 | 5,053,400 | 100% | - |

D. Transition Disclosure

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at the transition to that statement effective January 1, 2001, because all actuarially required contributions for the accounting years for the period January 1, 1987 through December 31, 2000 have been paid. There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

| <u>Actuarial Valuation Date Dec. 31</u> | <u>Actuarial Value of Assets</u> | <u>Actuarial Accrued Liability</u> | <u>%Funded</u> | <u>Unfunded Actuarial Accrued Liability (UAAL)</u> | <u>Annual Covered Payroll¹</u> | <u>(UAAL) as a Percentage of Covered Payroll</u> |
|---|--------------------------------------|--|----------------|--|---|--|
| 1998 | \$ 70,992,113 | \$ 92,452,920 | 77% | \$ 21,460,807 | \$ 41,246,995 | 52% |
| 1999 | 80,360,321 | 102,520,762 | 78% | 22,160,441 | 44,380,920 | 50% |
| 2000 | 90,338,832 | 112,759,838 | 80% | 22,421,006 | 48,437,675 | 46% |

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - DEFERRED COMPENSATION PLAN

The County offers all of its full-time employees a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or emergency.

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers, self insurance, and from participation in a risk pool. The participation of the County in the risk pool is limited to the payment of premiums. Settled claims have not exceeded insurance coverage in any of the previous three fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

A. Health and Life Insurance Benefits

The County sponsors a modified self-insurance plan to provide healthcare benefits to employees and their dependents. Transactions related to the plan are accounted for in an Internal Service Fund ("Fund"). Employee contributions are required for certain personal coverage, and additional employee contributions are required for certain coverage of dependents. The medical benefit has a lifetime benefit of \$1 million while the dental benefit has an annual limit of \$1,500 per covered employee or dependent. Settled claims have not exceeded insurance coverage in any of the previous three fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year. Estimates of claims payable and of claims incurred but not reported at December 31, 2001, are reflected as benefits payable of the Fund. Liabilities include an amount for claims that have been incurred but were not reported until after December 31, 2001. Because actual claims liabilities depend on such complex factors as inflation, changes in legal requirements, and damage awards, the process used in computing claims liability is an estimate. The plan is funded to discharge liabilities of the Fund as they become due. Claims liability activity for 2001 and the previous fiscal year was as follows:

| <u>Year</u> | <u>Beginning of Year Accrual</u> | <u>Estimated Claims</u> | <u>Claims Payments</u> | <u>End of Year Accrual</u> |
|-------------|----------------------------------|-------------------------|------------------------|----------------------------|
| 2000 | \$ 1,101,318 | 8,883,229 | 8,503,871 | \$ 1,480,676 |
| 2001 | \$ 1,480,676 | 9,737,013 | 9,935,382 | \$ 1,282,307 |

B. Workers' Compensation Benefits

The County also sponsors another modified self-insurance plan to provide workers' compensation benefits to the employees. This program is funded 100% by the County. Settled claims have not exceeded insurance coverage in any of the previous three years. There has not been any significant reduction in insurance coverage from that of the previous year. Liabilities include an amount for claims that have been incurred but were not reported until after December 31, 2001. Because actual claims liabilities depend on such complex

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9 - RISK MANAGEMENT (continued)

factors as inflation, changes in legal requirements, and damage awards, the process used in computing claims liability results in an estimate. Claims liability activity for 2001 and the previous fiscal year was as follows:

B. Workers' Compensation Benefits (continued)

| <u>Year</u> | <u>Beginning of Year Accrual</u> | <u>Estimated Claims</u> | <u>Claims Payments</u> | <u>End of Year Accrual</u> |
|-------------|----------------------------------|-------------------------|------------------------|----------------------------|
| 2000 | \$ 585,700 | 265,260 | 634,658 | \$ 216,302 |
| 2001 | \$ 216,302 | 1,063,488 | 598,892 | \$ 680,898 |

NOTE 10 - POST RETIREMENT HEALTH AND LIFE INSURANCE BENEFITS

In addition to providing pension benefits, the County provides medical insurance benefits, on a contractual basis, for employees who qualify in accordance to County policy with 30 or more years of service with the County, those who have worked 8 or more consecutive years and have reached the age of 60, or when the sum of their age and years of service equals 75 or more. An employee who goes on disability retirement while employed by the County will also qualify. However, retirees are required to share the cost of the premiums for dependent coverage. Excluding dependents, there are 170 retirees currently eligible in the program. The cost of such benefits is recognized as incurred. The estimated amount of medical claims paid for retirees and their dependents in 2001 is \$824,157.

NOTE 11 - CONTINGENT LIABILITIES AND COMMITMENTS

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of December 31, 2001.

NOTE 12 – RESTATEMENTS

A. General Fund

Commissioners Court approved the transfer of all remaining monies from Fort Bend County Juvenile Probation’s 2000 budget to the Juvenile Expansion Projects fund. However, this transfer was not completed before the issuance of Fort Bend County’s 2000 consolidated annual financial report. Thus, the beginning fund balance was restated to reflect this transfer of \$576,271.

Previously, a liability has not been recorded for general liability and auto liability. An actuarially determined amount of \$1,065,033 was recorded to reflect the liability incurred prior to January 1, 2001. Thus, beginning fund balance was restated to reflect this adjustment.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

B. Juvenile Expansion Capital Projects Fund

Commissioners Court approved the transfer of all remaining monies from Fort Bend County Juvenile Probation's 2000 budget to the Juvenile Expansion Projects fund. However, this transfer was not completed before the issuance of Fort Bend County's 2000 consolidated annual financial report. Thus, the beginning fund balance was restated to reflect this transfer in the amount of \$576,271.

NOTE 13 – DEFICIT FUND BALANCE

A. Fort Bend Toll Road Authority

The deficit fund balance of \$1,528,627 within the Fort Bend Toll Road Authority is due to a loan in the amount of \$2,200,000 from Fort Bend County made in order to continue with the construction of the Fort Bend Toll Road. The liability will be repaid upon the issuance of revenue bonds to cover expenditures to date and to complete the remainder of the project. The revenue bonds will be issued in fiscal year 2002.

B. Employee Benefits

The deficit retained earnings balance of \$1,205,475 represents the unfunded portion of claims that have been incurred but not reported. Through proper budgeting and funding, this deficit should be avoided in the future.

C. South Post Oak Community Center

The deficit fund balance of \$72,593 in the South Post Oak Community Center capital projects fund is due to a loan in the amount of \$200,000 from Fort Bend County made in order to continue with the construction of the South Post Oak Community Center. The Boys & Girls Club of America, Fort Bend County, has committed to contribute up to an additional \$200,000 in order to complete the project. Thus, the liability will be repaid when the additional monies are received from the Boys & Girls Club of America.

NOTE 14 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

The following funds' expenditures exceeded their appropriations for the year ending December 31, 2001:

A. Special Revenue

Road & Bridge – Excess of \$314,212. This excess represents capital outlay expenditures for capital leases entered into during fiscal year 2001. Budgets were not established for the capital lease purchases and the corresponding proceeds from the capital leases. However, budgets were established for the capital lease payments.

Drainage District – Excess of \$40,920. This excess represents capital outlay expenditures for a capital lease entered into during fiscal year 2001. A budget was not established for the capital lease purchase and the corresponding proceeds from the capital lease. However, a budget was established for the capital lease payment.

Drainage District – Excess of \$1,751,337. This excess represents an operating transfer out to the Fort Bend County Flood Control Construction Fund in the amount of \$1,100,000. No budget was established for the transfer, however, Commissioners Court did approve the transfer. During fiscal year 2001, the scope of the flood control project increased and Commissioners Court agreed to transfer the \$1,100,000, which was

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

previously recorded as a loan, to the construction fund. In addition, impact fees collected in the amount of \$651,337, were transferred to the Fort Bend County Flood Control Refunding Series 1999 debt service fund. These impact fees, collected from developers throughout the County, vary annually and are therefore not budgeted for. However, all fees collected are transferred to the appropriate fund to be used to service the debt.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

GENERAL FUND

This governmental fund is used to account for all expenditures not accounted for in other funds relating to general operation.

FORT BEND COUNTY, TEXAS
GENERAL FUND - COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 2001 AND 2000

EXHIBIT A-1

| | <u>2001</u> | <u>2000</u> |
|---|------------------------------|-----------------------------|
| Assets | | |
| Cash and temporary investments: | | |
| Cash and cash equivalents | \$ 21,460,081 | \$ 11,673,243 |
| Investments | 10,728,311 | 18,428,474 |
| Receivables: | | |
| Taxes - current | 46,982,951 | 48,747,538 |
| Less allowance for estimated uncollectibles | (1,879,318) | (1,949,902) |
| Taxes - delinquent | 3,696,308 | 3,032,643 |
| Less allowance for estimated uncollectibles | (221,778) | (303,264) |
| Other receivables | 1,718,369 | 1,541,425 |
| Due from other funds | 33,881,212 | 27,825,500 |
| Due from component unit | 2,202,093 | 498 |
| Prepaid expenditures | 224,706 | |
| Total Assets | <u><u>\$ 118,792,935</u></u> | <u><u>\$108,996,155</u></u> |
| Liabilities and Fund Balance | | |
| Liabilities | | |
| Accounts payable | \$ 6,096,095 | \$ 4,347,251 |
| Accrued payroll | 1,114,476 | 881,684 |
| Accrued compensated absences | 1,067,200 | 1,067,200 |
| Due to other funds | 3,007,510 | 316,494 |
| Due to other units | 46,456 | 6,766 |
| Deferred revenues | 79,277,269 | 75,429,113 |
| Total Liabilities | <u>90,609,006</u> | <u>82,048,508</u> |
| Fund Balance | | |
| Reserve for encumbrances | | |
| Unreserved and undesignated | <u>28,183,929</u> | <u>26,947,647</u> |
| Total Fund Balance | <u>28,183,929</u> | <u>26,947,647</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 118,792,935</u></u> | <u><u>\$108,996,155</u></u> |

FORT BEND COUNTY, TEXAS

**GENERAL FUND - STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (GAAP BASIS) - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT A-2

with comparative actual balances for the year ended December 31, 2000

| | 2001 | | Variance Favorable (Unfavorable) | 2000 Actual |
|--|----------------------|----------------------|---|------------------------|
| | Budget | Actual | | |
| Revenues | | | | |
| Taxes | \$ 74,401,800 | \$ 74,738,891 | \$ 337,091 | \$ 69,614,975 |
| Fees and fines | 7,651,000 | 9,253,606 | 1,602,606 | 8,326,590 |
| Intergovernmental | 4,342,446 | 5,538,342 | 1,195,896 | 5,810,853 |
| Earnings on investments | 2,900,000 | 3,391,706 | 491,706 | 4,127,563 |
| Miscellaneous | 1,982,627 | 2,543,043 | 560,416 | 2,421,707 |
| Total Revenues | <u>91,277,873</u> | <u>95,465,588</u> | <u>4,187,715</u> | <u>90,301,688</u> |
| Expenditures | | | | |
| Current | | | | |
| General administration | 19,733,290 | 18,146,648 | 1,586,642 | 18,767,216 |
| Financial administration | 4,353,942 | 4,353,918 | 24 | 3,617,729 |
| Administration of justice | 11,258,191 | 11,258,083 | 108 | 15,035,627 |
| Construction and maintenance | 1,591,866 | 1,591,842 | 24 | 1,236,891 |
| Health and welfare | 9,299,615 | 9,299,576 | 39 | 9,241,204 |
| Cooperative service | 732,329 | 732,317 | 12 | 617,619 |
| Public safety | 28,783,837 | 28,783,761 | 76 | 25,596,855 |
| Parks and recreation | 1,391,515 | 1,391,491 | 24 | 1,082,698 |
| Libraries and education | 6,467,977 | 6,467,965 | 12 | 6,548,853 |
| Capital Outlay | 182,011 | 182,010 | 1 | 997,292 |
| Debt Service | | | | |
| Principal | 225,823 | 225,821 | 2 | 285,814 |
| Interest and fiscal charges | 17,909 | 17,909 | | 30,531 |
| Total Expenditures | <u>84,038,305</u> | <u>82,451,341</u> | <u>1,586,964</u> | <u>83,058,329</u> |
| Revenues Over Expenditures | 7,239,568 | 13,014,247 | 5,774,679 | 7,243,359 |
| Other Financing Sources (Uses) | | | | |
| Operating transfers in | | 15,408 | 15,408 | 179,001 |
| Operating transfers in from component unit | | | | 11,000 |
| Operating transfers (out) to component unit | (93,000) | (93,000) | | |
| Operating transfers (out) | (10,309,069) | (10,059,069) | 250,000 | (6,719,943) |
| Total Other Financing Sources (Uses) | <u>(10,402,069)</u> | <u>(10,136,661)</u> | <u>265,408</u> | <u>(6,529,942)</u> |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | (3,162,501) | 2,877,586 | 6,040,087 | 713,417 |
| Fund Balance, January 1 | 26,947,647 | 26,947,647 | | 26,234,230 |
| Prior Period Adjustment | | (1,641,304) | (1,641,304) | |
| Fund Balance, As Restated, January 1 | <u>26,947,647</u> | <u>25,306,343</u> | <u>(1,641,304)</u> | |
| Fund Balance, December 31 | <u>\$ 23,785,146</u> | <u>\$ 28,183,929</u> | <u>\$ 4,398,783</u> | <u>\$ 26,947,647</u> |

FORT BEND COUNTY, TEXAS
GENERAL FUND - SCHEDULE OF REVENUES (GAAP BASIS) -
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative actual amounts for the year ended December 31, 2000

EXHIBIT A-3
Page 1 of 2

| | 2001 | | Variance Favorable (Unfavorable) | 2000 Actual |
|-----------------------------|-------------------|-------------------|---|------------------------|
| | Budget | Actual | | |
| Taxes | | | | |
| Property taxes - current | \$ 72,551,800 | \$ 71,993,947 | \$ (557,853) | \$ 66,916,371 |
| Property taxes - delinquent | 1,300,000 | 1,900,642 | 600,642 | 1,914,176 |
| Penalties and interest | 500,000 | 785,065 | 285,065 | 734,038 |
| Beverage tax | 50,000 | 59,237 | 9,237 | 50,390 |
| Total Taxes | 74,401,800 | 74,738,891 | 337,091 | 69,614,975 |
| Fees and Fines | | | | |
| Justices of the Peace | 1,125,000 | 1,497,628 | 372,628 | 1,305,212 |
| Constables | 515,000 | 692,218 | 177,218 | 612,456 |
| County Clerk | 1,600,000 | 2,192,199 | 592,199 | 1,717,979 |
| County Judge | 4,000 | 4,359 | 359 | 3,992 |
| District Attorney | 110,000 | 106,503 | (3,497) | 111,866 |
| District Clerk | 470,000 | 553,601 | 83,601 | 528,213 |
| County Sheriff | 180,000 | 192,721 | 12,721 | 193,551 |
| Tax Assessor/Collector | 950,000 | 1,076,600 | 126,600 | 1,020,860 |
| Animal Control | 14,500 | 16,322 | 1,822 | 16,863 |
| Child Support | 50,000 | 64,438 | 14,438 | 55,771 |
| Emergency Medical Services | 1,700,000 | 1,756,601 | 56,601 | 1,680,883 |
| Fairground rental | 100,000 | 115,708 | 15,708 | 118,442 |
| Library | 150,000 | 155,940 | 5,940 | 164,061 |
| Health | 160,000 | 197,314 | 37,314 | 182,178 |
| Service fees | 180,000 | 288,892 | 108,892 | 218,085 |
| Other fees | 342,500 | 342,562 | 62 | 396,178 |
| Total Fees and Fines | 7,651,000 | 9,253,606 | 1,602,606 | 8,326,590 |

FORT BEND COUNTY, TEXAS
GENERAL FUND - SCHEDULE OF REVENUES (GAAP BASIS) -
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative actual amounts for the year ended December 31, 2000

EXHIBIT A-3
Page 2 of 2

| | 2001 | | Variance Favorable (Unfavorable) | 2000 Actual |
|--------------------------------------|----------------------|----------------------|---|------------------------|
| | Budget | Actual | | |
| Intergovernmental | | | | |
| Federal payments | \$ 3,256,064 | \$ 4,020,024 | \$ 763,960 | \$ 4,124,625 |
| State shared revenue: | | | | |
| Reimbursements from state | 434,766 | 635,038 | 200,272 | 726,449 |
| Tobacco settlement | 400,000 | 542,994 | 142,994 | 652,404 |
| Alcohol beverage tax | 240,000 | 328,670 | 88,670 | 294,791 |
| Local government revenue | 11,616 | 11,616 | | 12,584 |
| Total Intergovernmental | 4,342,446 | 5,538,342 | 1,195,896 | 5,810,853 |
| Earnings on Investments | | | | |
| From demand deposits and investments | 2,900,000 | 3,288,634 | 388,634 | 4,017,703 |
| From unrealized gain on investments | | 103,072 | 103,072 | 109,860 |
| Total Earnings on Investments | 2,900,000 | 3,391,706 | 491,706 | 4,127,563 |
| Miscellaneous | | | | |
| Reimbursements | 288,860 | 337,187 | 48,327 | 368,410 |
| Contract deputy reimbursements | 1,093,270 | 1,172,321 | 79,051 | 1,081,464 |
| Commissions on pay telephones | 350,000 | 512,090 | 162,090 | 499,517 |
| Attorney fees | 22,000 | 18,275 | (3,725) | 15,230 |
| Auction | 50,000 | 131,366 | 81,366 | 97,054 |
| Donations | | 2,857 | 2,857 | 6,804 |
| FBCAD lease | | | | 87,594 |
| Other | 178,497 | 368,947 | 190,450 | 265,634 |
| Total Miscellaneous | 1,982,627 | 2,543,043 | 560,416 | 2,421,707 |
| Total Revenues | \$ 91,277,873 | \$ 95,465,588 | \$ 4,187,715 | \$ 90,301,688 |

FORT BEND COUNTY, TEXAS

**GENERAL FUND - SCHEDULE OF EXPENDITURES (GAAP BASIS) -
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2001

with comparative actual amounts for the year ended December 31, 2000

EXHIBIT A-4

Page 1 of 4

| | 2001 | | Variance | |
|---------------------------------------|-------------------|-------------------|----------------------|-------------------|
| | Budget | Actual | Favorable | 2000 |
| | | | (Unfavorable) | Actual |
| General Administration | | | | |
| County Judge | \$ 316,268 | \$ 316,264 | \$ 4 | \$ 335,238 |
| County Clerk | 2,006,030 | 2,006,023 | 7 | 1,881,409 |
| Human Resources | 496,098 | 496,090 | 8 | 433,835 |
| Telecommunications | 895,310 | 895,304 | 6 | 733,597 |
| Building Services | 1,624,333 | 1,624,324 | 9 | 1,152,151 |
| Vehicle Maintenance | 1,149,653 | 1,149,643 | 10 | 1,156,655 |
| Management Information Systems | 3,476,370 | 3,476,363 | 7 | 4,214,175 |
| Purchasing Agent | 439,100 | 439,095 | 5 | 400,095 |
| Elections Administrator | 477,654 | 477,646 | 8 | 541,363 |
| Risk Management/Insurance | 1,962,455 | 1,586,103 | 376,352 | 2,352,792 |
| Records Management | 261,936 | 261,932 | 4 | 267,829 |
| Mailroom | 394,064 | 394,059 | 5 | 428,473 |
| Commissioner - Precinct #1 | 220,152 | 220,146 | 6 | 230,163 |
| Commissioner - Precinct #2 | 376,725 | 376,720 | 5 | 376,848 |
| Commissioner - Precinct #3 | 299,630 | 299,625 | 5 | 291,181 |
| Commissioner - Precinct #4 | 284,342 | 284,334 | 8 | 280,884 |
| Administrative Services Director | 147,033 | 147,028 | 5 | 139,898 |
| Nondepartmental | 4,906,137 | 3,695,949 | 1,210,188 | 3,550,630 |
| Total General Administration | 19,733,290 | 18,146,648 | 1,586,642 | 18,767,216 |
| Financial Administration | | | | |
| Tax Collector/Assessor | 2,126,405 | 2,126,398 | 7 | 1,979,616 |
| County Auditor | 1,180,427 | 1,180,422 | 5 | 822,896 |
| Budget Officer | 400,453 | 400,447 | 6 | 145,954 |
| County Treasurer | 646,657 | 646,651 | 6 | 669,263 |
| Total Financial Administration | 4,353,942 | 4,353,918 | 24 | 3,617,729 |

FORT BEND COUNTY, TEXAS

**GENERAL FUND - SCHEDULE OF EXPENDITURES (GAAP BASIS) -
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2001

with comparative actual amounts for the year ended December 31, 2000

EXHIBIT A-4

Page 2 of 4

| | 2001 | | Variance | |
|--|-------------------|-------------------|------------------------------------|------------------------|
| | Budget | Actual | Favorable (Unfavorable) | 2000 Actual |
| Administration of Justice | | | | |
| District Clerk | \$ 1,619,787 | \$ 1,619,781 | \$ 6 | \$ 1,583,483 |
| District Attorney | 3,356,511 | 3,356,507 | 4 | 3,087,799 |
| County Attorney | 677,523 | 677,519 | 4 | 659,168 |
| Impact Court | | | | 201,449 |
| 240th District Court | 368,191 | 368,185 | 6 | 276,525 |
| 268th District Court | 337,567 | 337,563 | 4 | 359,283 |
| 328th District Court | 515,109 | 515,103 | 6 | 521,080 |
| 387th District Court | 188,229 | 188,222 | 7 | 179,398 |
| 400th District Court | 324,012 | 324,005 | 7 | 193,426 |
| County Court at Law #1 | 447,661 | 447,656 | 5 | 450,945 |
| County Court at Law #2 | 425,302 | 425,298 | 4 | 433,742 |
| County Court at Law #3 | 458,039 | 458,034 | 5 | 452,388 |
| County Court at Law #4 | 595,580 | 595,576 | 4 | |
| Associate County Court at Law | 101,033 | 101,027 | 6 | 102,794 |
| Justice of the Peace #1 Pl. 1 | 239,636 | 239,631 | 5 | 228,700 |
| Justice of the Peace #1 Pl. 2 | 306,524 | 306,518 | 6 | 292,403 |
| Justice of the Peace #2 | 302,861 | 302,857 | 4 | 288,766 |
| Justice of the Peace #3 | 257,393 | 257,387 | 6 | 247,549 |
| Justice of the Peace #4 | 290,260 | 290,254 | 6 | 282,782 |
| Child Support | 324,440 | 324,436 | 4 | 318,964 |
| Bail Bond Board | 63,349 | 63,344 | 5 | 57,239 |
| Juvenile Detention | | | | 1,718,968 |
| Juvenile Probation | | | | 3,029,792 |
| Adult Probation | 59,184 | 59,180 | 4 | 68,984 |
| Total Administration of Justice | 11,258,191 | 11,258,083 | 108 | 15,035,627 |
| Construction and Maintenance | | | | |
| Engineering Department | 1,591,866 | 1,591,842 | 24 | 1,236,891 |

FORT BEND COUNTY, TEXAS
GENERAL FUND - SCHEDULE OF EXPENDITURES (GAAP BASIS) -
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative actual amounts for the year ended December 31, 2000

EXHIBIT A-4
Page 3 of 4

| | 2001 | | Variance | |
|-----------------------------------|-------------------|-------------------|----------------------|-------------------|
| | Budget | Actual | Favorable | 2000 |
| | | | (Unfavorable) | Actual |
| Health and Welfare | | | | |
| FBC Social Services | \$ 476,300 | \$ 476,292 | \$ 8 | \$ 477,219 |
| Indigent Health Care | 3,407,977 | 3,407,971 | 6 | 3,794,740 |
| Health Department | 977,597 | 977,590 | 7 | 983,803 |
| Ambulance (E.M.S.) | 4,003,179 | 4,003,169 | 10 | 3,497,788 |
| Animal Control | 369,683 | 369,677 | 6 | 331,383 |
| Health and Human Services | 64,879 | 64,877 | 2 | 156,271 |
| Total Health and Welfare | 9,299,615 | 9,299,576 | 39 | 9,241,204 |
| Cooperative Service | | | | |
| Extension Service | 672,502 | 672,494 | 8 | 559,341 |
| Veterans' Service | 59,827 | 59,823 | 4 | 58,278 |
| Total Cooperative Services | 732,329 | 732,317 | 12 | 617,619 |
| Public Safety | | | | |
| Constable #1 | 796,108 | 796,099 | 9 | 751,179 |
| Constable #2 | 844,049 | 844,044 | 5 | 859,995 |
| Constable #3 | 564,699 | 564,691 | 8 | 576,238 |
| Constable #4 | 924,726 | 924,719 | 7 | 838,176 |
| Sheriff and Jail | 24,161,784 | 24,161,760 | 24 | 21,035,040 |
| Department of Public Safety | 83,574 | 83,569 | 5 | 53,691 |
| Fire Marshal | 1,202,269 | 1,202,260 | 9 | 1,244,116 |
| Emergency Management | 206,628 | 206,619 | 9 | 238,420 |
| Total Public Safety | 28,783,837 | 28,783,761 | 76 | 25,596,855 |

FORT BEND COUNTY, TEXAS**GENERAL FUND - SCHEDULE OF EXPENDITURES (GAAP BASIS) -****BUDGET AND ACTUAL****FOR THE YEAR ENDED DECEMBER 31, 2001***with comparative actual amounts for the year ended December 31, 2000***EXHIBIT A-4***Page 4 of 4*

| | 2001 | | Variance | 2000 |
|-----------------------------------|---------------------|---------------------|----------------------|----------------------|
| | Budget | Actual | Favorable | Actual |
| | | | (Unfavorable) | |
| Parks and Recreation | | | | |
| County Fairgrounds | \$ 426,624 | \$ 426,614 | \$ 10 | \$ 297,890 |
| Parks Department | 964,891 | 964,877 | 14 | 784,808 |
| Total Parks and Recreation | 1,391,515 | 1,391,491 | 24 | 1,082,698 |
| Libraries and Education | | | | |
| County Libraries | 6,467,977 | 6,467,965 | 12 | 6,548,853 |
| Capital Outlay | 182,011 | 182,010 | 1 | 997,292 |
| Debt Service | | | | |
| Principal | 225,823 | 225,821 | 2 | 285,814 |
| Interest and fiscal charges | 17,909 | 17,909 | | 30,531 |
| | 243,732 | 243,730 | 2 | 316,345 |
| Total Expenditures | \$84,038,305 | \$82,451,341 | \$ 1,586,964 | \$ 83,058,329 |

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.

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.

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.

COUNTY HISTORICAL COMMISSION

This fund is used to account for funds donated to the County by private citizens and are to be spent for Texas historical markers.

CITY WATER ASSISTANCE

This fund is used to account for the receipts and disbursements related to the donations made by the City of Sugar Land and its residents for the benefit of those who need assistance in the payment of their water bills.

EMERGENCY HEAT RELIEF

This fund is used to account for the receipts and disbursements related to a donation from Houston Lighting & Power Company to assist Fort Bend County residents who demonstrate an inability to pay their electric bills. The amount is not to exceed a one time assistance of \$600 per customer per program year.

ENTEX CONTRIBUTIONS

This fund is used to account for the receipts and disbursements related to the donations made by Entex (a natural gas utility company) and its customers for the benefit of those who need assistance paying their gas bills.

HL&P ASSISTANCE PROGRAM

This fund is used to account for the receipts and disbursements related to the donations from Houston Lighting & Power and some of its customers to benefit those who are in need of assistance in paying their electric bills.

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 law suits.

LAW ENFORCEMENT 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.

ALTERNATIVE DISPUTE RESOLUTION

This fund is used to account for court costs collected by the District Clerk pursuant to Vernon's Texas Code Annotated Civil Practice and Remedies Code Section 152.004 - Financing for a fee of \$10.

AMBULANCE SERVICE PARAMEDICS

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

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.

MISSION WEST PARK

This fund is used to account for donations received from a developer to be used for park maintenance of Mission West Park.

NARCOTICS ASSET FORFEITURE SHERIFF (State)

This fund is used to account for the receipts and disbursements of funds awarded by the court and confiscated from drug traffickers. This fund is being used to deter drug trafficking activities in the County.

DRIVING WHILE INTOXICATED (DWI) VIDEO FEE

This fund is used to account for fees collected from defendants for the cost of the equipment used to video-tape the observations of the defendants while being interrogated or tested by the law enforcement officers.

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.

JP TECHNOLOGY

This fund is used to account for technology fees, not to exceed \$4, collected as a cost of court from defendants convicted of misdemeanor offenses. The fund may be used only to finance the purchase of technological enhancements for a justice court and is administered by the Commissioners' Court.

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.

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.

FBC PARKS

This fund is used to account for monies received from the George Foundation that are to be used for the construction of a fence and backstop for the baseball field located at the Barbara Jordan Youth Center in Needville.

DISTRICT ATTORNEY SUPPLEMENTAL SALARY

This fund is used to account for funds received from the State to supplement the salary of personnel in the District Attorney's Office.

DISTRICT ATTORNEY ASSET FORFEITURE (Federal)

This fund is used to account for the receipts and disbursements related to funds from forfeiture of property that is contraband and seized by the District Attorney's office.

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.

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.

RECORDS MANAGEMENT

This fund is used to account for the fees collected by the County Clerk after filing and recording a document in the records of the Clerk's office which are to be used for records management and preservation.

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.

COUNTY ATTORNEY SUPPLEMENT

This fund is used to account for funds received from the State to supplement the salary of the County Attorney.

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.

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.

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.

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.

NARCOTICS ASSET FORFEITURE (Federal)

This fund is used to account for the receipts and disbursements of monies confiscated from drug traffickers and awarded by a court to the County.

SHERIFF'S ALLOCATION FORFEITURE/ASSETS (State)

This fund is used to account for the receipts and disbursements of the sheriff's portion of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County.

SHERIFF'S ALLOCATION FORFEITURE/ASSETS (Federal)

This fund is used to account for the receipts and disbursements of the sheriff's portion of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County.

CONSTABLE PRECINCT 2 ASSET FORFEITURE

This fund is used to account for the receipts and disbursements of the constable's portion of funds awarded by the courts and confiscated from drug traffickers. The forfeitures are being used to deter drug trafficking activities in the County.

ASSET FORFEITURE CONSTABLE PRECINCT 4

This fund is used to account for the receipts and disbursements of the constable's portion of funds awarded by the courts and confiscated from drug traffickers. The forfeitures are being used to deter drug trafficking activities in the County.

ENVIRONMENTAL PROJECTS

This fund is used to account for voluntary contributions, approved by the Texas Natural Resource Conservation Commission, that are made by violators of health laws. The monies are to be used to clean up potential health hazards associated with failing septic tanks and disposal fields for individual homeowners.

DISTRICT ATTORNEY ASSET FORFEITURE (State)

This fund is used to account for the receipts and disbursements related to funds from forfeiture of property that is contraband and seized by the District Attorney's office.

UTILITY ASSISTANCE

This fund is used to account for the receipts and disbursements related to a private donation made to Fort Bend County. The monies are to be used to assist Fort Bend County residents that demonstrate an inability to pay their electric bills.

DEWITT-WALLACE LIBRARY GRANT

This fund is used to account for monies received from the DeWitt-Wallace Readers's Digest Fund which provides high-quality after school educational enrichment and career development programs for low-income youth.

U.T. HEALTH SCIENCE CENTER GRANT

This fund is used to account for the George Video Communications Network for a T-1 line, network connectivity devices and maintenance contracts.

GATES FOUNDATION GRANT

This fund is used to account for funds made available to county libraries to provide internet access and computer training to the community.

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.

TEMPORARY EMERGENCY RELIEF

This fund is used to account for the receipts and disbursements of the funds received from the State which are used to assist those who need assistance in the payment of the utility and food bills in emergency cases.

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.

JUVENILE FOSTER CARE, TITLE IV-E

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.

SUMMER FOOD SERVICE PROGRAM

This fund is used to account for receipts and expenditures related to a grant from the Texas Department of Human Services for the cost of preparation, packaging, and delivery of individual lunches to certain site locations in the County for certain persons qualifying for this program.

COMMUNITY DEVELOPMENT BLOCK GRANT

These funds are used to account for grant money received from the U.S. Department of Housing and Urban Development (HUD) to provide a wide range of community development activities directed toward neighborhood revitalization, economic development, and improved facilities and services for low and moderate income citizens.

HOME PROGRAM

These funds are used to account for grant money received from the U.S. Department of Housing and Urban Development (HUD) to implement local housing strategies designed to increase home ownership and affordable housing opportunities for low-and very low-income persons.

HOUSEHOLD AGR. WASTE COLLECTION GRANT

This fund is used to account for monies used to hold annual hazardous waste collection events in the County. The monies are received from various state and local governmental entities. Citizens are encouraged to deliver hazardous waste such as tires and toxic chemicals which can then be properly disposed.

HOPE 3 IMPLEMENTATION AND PROGRAM SALES FUNDS

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.

EMERGENCY SHELTER

This fund is used to account for grant money received from the U.S. Department of Housing and Urban Development (HUD) to provide safe and sanitary shelter, supportive services, and other assistance to homeless people and families.

CHILD SUPPORT TITLE IV-D REIMBURSEMENT

This fund is used to account for monies received for processing child support payments. The amount of receipts depend 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.

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.

GRANT ADMINISTRATION

This fund is used to account for grant monies received from various state, federal, and local agencies. The programs accounted for in this fund do not require separate accountability.

JUVENILE INCENTIVE BLOCK GRANT

This fund is used to account for state monies that are to be used to reduce juvenile crime and to hold juvenile offenders accountable for their actions.

REGIONAL JUVENILE JUSTICE ALTERNATIVES

This fund is used to account for revenues received under the Juvenile Justice Alternative Education Program funding contract. This program provides educational alternatives to students who engage in serious or persistent misbehavior resulting in expulsion from school or placement in this program.

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.

JUVENILE PROBATION - STATE AID

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. The probation cases are usually non-aggravated in nature.

JUVENILE PROBATION COMMUNITY CORRECTIONS ASSISTANCE PROGRAM (CCAP)

This fund is used to account for money received from the Texas Juvenile Probation Commission ("TJPC") to provide more intensive supervision and surveillance to juveniles who are repeat offenders or probation violators and whose cases are severe in nature. The fund must be disbursed in accordance with TJPC regulations.

JUVENILE SALARY ADJUSTMENT

This fund is used to account for revenues received from the Texas Juvenile Probation Commission ("TJPC") which provide funding for the juvenile probation, detention and correction officer salary adjustment from appropriations originating in the 77th Texas Legislature 2001. The funds must be disbursed in accordance with TJPC regulations.

ADULT PROBATION - SUPERVISION

This fund is used to account for Adult Probation revenues and fees received from probationers and funds received from TAPC for regular probation cases. The funds must be disbursed in accordance with TAPC regulations.

ADULT PROBATION - DIVERSIONARY TARGET PROGRAM (DTP)

This fund is used to account for State funds known as DTP funds. This fund combines the Pre-Trial, Community Service & Restitution Work Crew, Mental Impairment, Work Place Skills, and Day Reporting programs.

ADULT PROBATION - COMMUNITY CORRECTIONS PROGRAM (CCP)

This fund is used to account for State funds known as CCP funds. The fund combines the following programs: Non-English Speaking, Intensive Supervision, Computerized Literacy, Young Offenders, and Sex Offenders.

ADULT PROBATION - TREATMENT ALTERNATIVE TO INCARCERATION PROGRAM (TAIP)

This fund is used to account for State funds known as TAIP funds. The purpose of TAIP is to provide referred offenders with screening, evaluation, assessment, referral, and placement into a licensed and approved chemical dependency program.

VICTIMS SERVICES PROGRAM

This fund is used to account for money received from the Criminal Justice Division of the Office of the Governor to provide services for victims of crime during the post-adjudication phase of offenders placed under community supervision. The money is used to cover the salary and benefits of a Court Liaison and direct operating expenses of this program.

TOBACCO COMPLIANCE GRANT

This fund is used to account for funds to employee off-duty deputies to conduct tobacco inspections, sting operations and present educational programs.

FORT BEND COUNTY, TEXAS
SPECIAL REVENUE FUNDS
DETAILED DESCRIPTIONS
DECEMBER 31, 2001

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.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| Assets | Road and Bridge | Drainage District | Lateral Road | County Historical Commission |
|--|----------------------------|------------------------------|-------------------------|---|
| Cash and temporary investments: | | | | |
| Cash and cash equivalents | \$ 3,349,174 | \$ 1,102,796 | \$ 127,859 | \$ 6,447 |
| Investments | 2,020,192 | 1,453,703 | | |
| Receivables: | | | | |
| Taxes - current | 5,250,450 | 2,845,005 | | |
| Less allowance for estimated uncollectibles | (210,018) | (113,800) | | |
| Taxes - delinquent | 622,900 | 369,563 | | |
| Less allowance for estimated uncollectibles | (37,374) | (22,174) | | |
| Federal and state grants | | | | |
| Other receivables | 25,428 | 41,176 | | |
| Due from other funds | 3,989,473 | 1,883,675 | | |
| Total Assets | \$ 15,010,225 | \$ 7,559,944 | \$ 127,859 | \$ 6,447 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 1,079,989 | \$ 323,037 | \$ | \$ |
| Accrued compensated absences | 181,445 | 60,442 | | |
| Accrued payroll | 123,264 | 62,892 | | |
| Retainage payable | | | | |
| Due to other funds | 130,745 | 122,344 | | |
| Due to other governments | | | | |
| Deferred revenues | 9,056,651 | 4,915,182 | | |
| Total Liabilities | 10,572,094 | 5,483,897 | | |
| Fund Balances: | | | | |
| Reserved for encumbrances | | | | |
| Unreserved and undesignated | 4,438,131 | 2,076,047 | 127,859 | 6,447 |
| Total Fund Balances | 4,438,131 | 2,076,047 | 127,859 | 6,447 |
| Total Liabilities and Fund Balances | \$ 15,010,225 | \$ 7,559,944 | \$ 127,859 | \$ 6,447 |

| <u>City Water Assistance</u> | <u>Emergency Heat Relief</u> | <u>Entex Contributions</u> | <u>HL&P Contributions</u> | <u>County Law Library</u> | <u>Law Enforcement Academy</u> | <u>Alternative Dispute Resolution</u> |
|--------------------------------------|--------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|--|---|
| \$ 9,407 | \$ 17,463 | \$ 2,543 | \$ 61,102 | \$ 218,796 | \$ 159,752 | \$ 34,009 |
| | | | | 63 12,380 | | 4,150 |
| <u>\$ 9,407</u> | <u>\$ 17,463</u> | <u>\$ 2,543</u> | <u>\$ 61,102</u> | <u>\$ 231,239</u> | <u>\$ 159,752</u> | <u>\$ 38,159</u> |
| \$ 316 | \$ 16,673 | \$ 112 | \$ 12,067 | \$ 11,822 | \$ 6,965 | \$ |
| | | | | 1,109 | | |
| | | | | 60 | | |
| <u>316</u> | <u>16,673</u> | <u>112</u> | <u>12,067</u> | <u>12,991</u> | <u>6,965</u> | |
| <u>9,091</u> | <u>790</u> | <u>2,431</u> | <u>49,035</u> | <u>218,248</u> | <u>152,787</u> | <u>38,159</u> |
| <u>9,091</u> | <u>790</u> | <u>2,431</u> | <u>49,035</u> | <u>218,248</u> | <u>152,787</u> | <u>38,159</u> |
| <u>\$ 9,407</u> | <u>\$ 17,463</u> | <u>\$ 2,543</u> | <u>\$ 61,102</u> | <u>\$ 231,239</u> | <u>\$ 159,752</u> | <u>\$ 38,159</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| Assets | Ambulance Service Paramedics | Library Donation | Mission West Park | Narcotics Fund - Asset Forfeiture State |
|---|---|-----------------------------|----------------------------------|--|
| Cash and temporary investments: | | | | |
| Cash and cash equivalents | \$ 14,141 | \$ 147,526 | \$ 50,041 | \$ 159,594 |
| Investments | | | | |
| Receivables: | | | | |
| Taxes - current | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Taxes - delinquent | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Federal and state grants | | | | |
| Other receivables | | | | 6,866 |
| Due from other funds | | | | |
| Total Assets | \$ 14,141 | \$ 147,526 | \$ 50,041 | \$ 166,460 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ | \$ 6,544 | \$ 4,277 | \$ |
| Accrued compensated absences | | | | |
| Accrued payroll | | | | |
| Retainage payable | | | | |
| Due to other funds | | | | |
| Due to other governments | | | | |
| Deferred revenues | | | | |
| Total Liabilities | | 6,544 | 4,277 | |
| Fund Balances: | | | | |
| Reserved for encumbrances | | | | |
| Unreserved and undesignated | 14,141 | 140,982 | 45,764 | 166,460 |
| Total Fund Balances | 14,141 | 140,982 | 45,764 | 166,460 |
| Total Liabilities and Fund Balances | \$ 14,141 | \$ 147,526 | \$ 50,041 | \$ 166,460 |

| <u>D.W.I. Video Fee</u> | <u>Probate Court Training</u> | <u>J.P. Technology</u> | <u>Juvenile Alert Program</u> | <u>Juvenile Probation Special</u> | <u>FBC Parks</u> | <u>District Attorney Supplemental Salary</u> |
|---------------------------------|---------------------------------------|----------------------------|---------------------------------------|---|----------------------|--|
| \$ 7,409 | \$ 7,025 | \$ 11,115 | \$ 6,366 | \$ 140,160 | \$ | \$ 1,309 |
| <u>60</u> | <u>452</u> | <u>4,693</u> | <u>28</u> | <u>1,040</u> <u>32,423</u> | <u>_____</u> | <u>_____</u> |
| <u>\$ 7,469</u> | <u>\$ 7,477</u> | <u>\$ 15,808</u> | <u>\$ 6,394</u> | <u>\$ 173,623</u> | <u>\$ -</u> | <u>\$ 1,309</u> |
| \$ 1,459 | \$ | \$ | \$ | \$ 1,710 | \$ | \$ |
| _____ | _____ | _____ | _____ | 411 | _____ | _____ |
| <u>1,459</u> | <u>_____</u> | <u>_____</u> | <u>_____</u> | <u>2,121</u> | <u>_____</u> | <u>_____</u> |
| <u>6,010</u> | <u>7,477</u> | <u>15,808</u> | <u>6,394</u> | <u>171,502</u> | <u>_____</u> | <u>1,309</u> |
| <u>6,010</u> | <u>7,477</u> | <u>15,808</u> | <u>6,394</u> | <u>171,502</u> | <u>-</u> | <u>1,309</u> |
| <u>\$ 7,469</u> | <u>\$ 7,477</u> | <u>\$ 15,808</u> | <u>\$ 6,394</u> | <u>\$ 173,623</u> | <u>\$ -</u> | <u>\$ 1,309</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| | <u>District Attorney Asset Forfeiture Federal</u> | <u>District Attorney Bad Check Collection</u> | <u>Gus George Memorial</u> | <u>Records Management</u> |
|---|---|---|------------------------------------|-------------------------------|
| Assets | | | | |
| Cash and temporary investments: | | | | |
| Cash and cash equivalents | \$ 27,597 | \$ 110,937 | \$ 7,330 | \$ 905,790 |
| Investments | | | | |
| Receivables: | | | | |
| Taxes - current | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Taxes - delinquent | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Federal and state grants | | | | |
| Other receivables | | 3,027 | | |
| Due from other funds | | 460 | | 55,050 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Assets | <u><u>\$ 27,597</u></u> | <u><u>\$ 114,424</u></u> | <u><u>\$ 7,330</u></u> | <u><u>\$ 960,840</u></u> |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 289 | \$ 1,907 | \$ | \$ 52,579 |
| Accrued compensated absences | | | | |
| Accrued payroll | | 407 | | 1,083 |
| Retainage payable | | | | |
| Due to other funds | | 432 | | |
| Due to other governments | | | | |
| Deferred revenues | | | | |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities | <u>289</u> | <u>2,746</u> | <u> </u> | <u>53,662</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances | | | | |
| Unreserved and undesignated | 27,308 | 111,678 | 7,330 | 907,178 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Fund Balances | <u>27,308</u> | <u>111,678</u> | <u>7,330</u> | <u>907,178</u> |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities and Fund Balances | <u><u>\$ 27,597</u></u> | <u><u>\$ 114,424</u></u> | <u><u>\$ 7,330</u></u> | <u><u>\$ 960,840</u></u> |

| <u>District Attorney Special Fun Run</u> | <u>County Attorney Supplement</u> | <u>Records Management - County</u> | <u>VIT Interest</u> | <u>Courthouse Security</u> | <u>Elections Contract</u> | <u>Narcotics Fund - Asset Forfeiture Federal</u> |
|--|---|--|-------------------------|--------------------------------|-------------------------------|--|
| \$ 27,022 | \$ 82,925 | \$ 167,296 | \$ 1,963 | \$ 1,388,309 | \$ 61,665 | \$ 171,283 |
| | | 5,142 | 3,176 | 18,308 | 385 | |
| <u>\$ 27,022</u> | <u>\$ 82,925</u> | <u>\$ 172,438</u> | <u>\$ 5,139</u> | <u>\$ 1,406,617</u> | <u>\$ 62,050</u> | <u>\$ 171,283</u> |
| \$ 26,907 | \$ | \$ 7,304 | \$ 784 | \$ 8,642 | \$ 7,856 | \$ 12,748 |
| | | 1,530 | | | | |
| <u>26,907</u> | | <u>8,834</u> | <u>784</u> | <u>8,642</u> | <u>7,856</u> | <u>12,748</u> |
| <u>115</u> | <u>82,925</u> | <u>163,604</u> | <u>4,355</u> | <u>1,397,975</u> | <u>54,194</u> | <u>158,535</u> |
| <u>115</u> | <u>82,925</u> | <u>163,604</u> | <u>4,355</u> | <u>1,397,975</u> | <u>54,194</u> | <u>158,535</u> |
| <u>\$ 27,022</u> | <u>\$ 82,925</u> | <u>\$ 172,438</u> | <u>\$ 5,139</u> | <u>\$ 1,406,617</u> | <u>\$ 62,050</u> | <u>\$ 171,283</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| Assets | Sheriff's Allocation Forfeiture/ State | Sheriff's Allocation Forfeiture/ Federal | Constable Precinct 2 Asset Forfeiture | Constable Precinct 4 Asset Forfeiture |
|---|---|---|--|--|
| Cash and temporary investments: | | | | |
| Cash and cash equivalents | \$ 11,150 | \$ 18,493 | \$ 6,181 | \$ 105 |
| Investments | | | | |
| Receivables: | | | | |
| Taxes - current | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Taxes - delinquent | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Federal and state grants | | | | |
| Other receivables | | | | |
| Due from other funds | | | | |
| Total Assets | \$ 11,150 | \$ 18,493 | \$ 6,181 | \$ 105 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ | \$ | \$ | \$ |
| Accrued compensated absences | | | | |
| Accrued payroll | | | | |
| Retainage payable | | | | |
| Due to other funds | | | | |
| Due to other governments | | | | |
| Deferred revenues | | | | |
| Total Liabilities | | | | |
| Fund Balances: | | | | |
| Reserved for encumbrances | | | | |
| Unreserved and undesignated | 11,150 | 18,493 | 6,181 | 105 |
| Total Fund Balances | 11,150 | 18,493 | 6,181 | 105 |
| Total Liabilities and Fund Balances | \$ 11,150 | \$ 18,493 | \$ 6,181 | \$ 105 |

| <u>Environmental Projects</u> | <u>District Attorney Asset Forfeiture State</u> | <u>Utility Assistance</u> | <u>DeWitt - Wallace Library Grant</u> | <u>UT-Health Science Center Grant</u> | <u>Gates Foundation Grant</u> | <u>LEOSE Training</u> |
|-----------------------------------|---|-------------------------------|---|---|---------------------------------------|---------------------------|
| \$ 72,130 | \$ 56,124 | \$ 3,103 | \$ 139,693 | \$ 2,083 | \$ | \$ 51,850 |
| <u>\$ 72,130</u> | <u>\$ 56,124</u> | <u>\$ 3,103</u> | <u>\$ 139,693</u> | <u>\$ 2,083</u> | <u>\$ -</u> | <u>\$ 51,850</u> |
| \$ | \$ 2,824 | \$ | \$ 2,558 1,249 | \$ 294 | \$ | \$ 643 |
| <u></u> | <u>2,824</u> | <u></u> | <u>3,807</u> | <u>294</u> | <u></u> | <u>643</u> |
| <u>72,130</u> | <u>53,300</u> | <u>3,103</u> | <u>135,886</u> | <u>1,789</u> | <u></u> | <u>51,207</u> |
| <u>72,130</u> | <u>53,300</u> | <u>3,103</u> | <u>135,886</u> | <u>1,789</u> | <u>-</u> | <u>51,207</u> |
| <u>\$ 72,130</u> | <u>\$ 56,124</u> | <u>\$ 3,103</u> | <u>\$ 139,693</u> | <u>\$ 2,083</u> | <u>\$ -</u> | <u>\$ 51,850</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| Assets | Temporary Emergency Relief | Emergency Food and Shelter Program | Juvenile Foster Care Title IV-E | Summer Food Service Program |
|---|---|---|--|--|
| Cash and temporary investments: | | | | |
| Cash and cash equivalents | \$ 1,911 | \$ 1 | \$ 449,050 | \$ |
| Investments | | | | |
| Receivables: | | | | |
| Taxes - current | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Taxes - delinquent | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Federal and state grants | | | | |
| Other receivables | | | | |
| Due from other funds | | | 104,367 | |
| Total Assets | \$ 1,911 | \$ 1 | \$ 553,417 | \$ - |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 150 | \$ | \$ 197,148 | \$ |
| Accrued compensated absences | | | | |
| Accrued payroll | | | 3,164 | |
| Retainage payable | | | | |
| Due to other funds | | | | |
| Due to other governments | | | | |
| Deferred revenues | 1,761 | 1 | 353,105 | |
| Total Liabilities | 1,911 | 1 | 553,417 | |
| Fund Balances: | | | | |
| Reserved for encumbrances | | | | |
| Unreserved and undesignated | | | | |
| Total Fund Balances | - | - | - | - |
| Total Liabilities and Fund Balances | \$ 1,911 | \$ 1 | \$ 553,417 | \$ - |

| Community Development Block Grant | | | | | Home Program | |
|--|------------------|------------------|-------------------|------------------|---------------------|-------------|
| <u>1997</u> | <u>1998</u> | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>1995</u> | <u>1996</u> |
| \$ 244 | \$ 1,503 | \$ 1,974 | \$ 8,272 | \$ 38,759 | \$ 1,854 | \$ |
| | 9,742 1,905 | 74,675 | 60,038 | 25,476 | | |
| | | 244 | 75,000 | 50 | | |
| <u>\$ 244</u> | <u>\$ 13,150</u> | <u>\$ 76,893</u> | <u>\$ 143,310</u> | <u>\$ 64,285</u> | <u>\$ 1,854</u> | <u>\$ -</u> |
| \$ | \$ 11,647 | \$ 76,611 | \$ 112,046 | \$ 7,888 | \$ | \$ |
| | | | | 9,068 | | |
| 244 | 3 1,500 | | 31,263 1 | 47,279 | 50 | |
| | | 282 | | 50 | 1,804 | |
| <u>244</u> | <u>13,150</u> | <u>76,893</u> | <u>143,310</u> | <u>64,285</u> | <u>1,854</u> | |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 244</u> | <u>\$ 13,150</u> | <u>\$ 76,893</u> | <u>\$ 143,310</u> | <u>\$ 64,285</u> | <u>\$ 1,854</u> | <u>\$ -</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| | Home Program | | | |
|---|---------------------|------------------|------------------|-------------|
| | 1997 | 1998 | 1999 | 2000 |
| Assets | | | | |
| Cash and temporary investments: | | | | |
| Cash and cash equivalents | \$ 10,679 | \$ 63,447 | \$ 1,271 | \$ |
| Investments | | | | |
| Receivables: | | | | |
| Taxes - current | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Taxes - delinquent | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Federal and state grants | | | 34,594 | |
| Other receivables | | | | |
| Due from other funds | | | | |
| Total Assets | \$ 10,679 | \$ 63,447 | \$ 35,865 | \$ - |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ | \$ 5,400 | \$ 35,865 | \$ |
| Accrued compensated absences | | | | |
| Accrued payroll | | | | |
| Retainage payable | | | | |
| Due to other funds | | | | |
| Due to other governments | | | | |
| Deferred revenues | 562 | 58,047 | | |
| Total Liabilities | 562 | 63,447 | 35,865 | |
| Fund Balances: | | | | |
| Reserved for encumbrances | | | | |
| Unreserved and undesignated | 10,117 | | | |
| Total Fund Balances | 10,117 | - | - | - |
| Total Liabilities and Fund Balances | \$ 10,679 | \$ 63,447 | \$ 35,865 | \$ - |

| <u>HOPE 3 Program Sales</u> | <u>Emergency Shelter 2000</u> | <u>Child Support Title IV-D Reimbursement</u> | <u>Local Law Enforcement Block Grant FY 1999</u> | <u>Local Law Enforcement Block Grant FY 2000</u> | <u>Local Law Enforcement Block Grant FY 2001</u> | <u>Grant Administration</u> |
|-------------------------------------|---------------------------------------|---|--|--|--|---------------------------------|
| \$141,978 | \$ | \$ 95,114 | \$ 2,422 | \$ 2,808 | \$ 60,733 | \$ 295,054 |
| | 4,071 | 4,936 | | | 9,302 | 27,983 |
| <u>\$ 141,978</u> | <u>\$ 4,071</u> | <u>\$ 100,050</u> | <u>\$ 2,422</u> | <u>\$ 2,808</u> | <u>\$ 70,035</u> | <u>\$ 323,037</u> |
| \$ | \$ 4,071 | \$ | \$ | \$ | \$ 4,206 | \$ 34,676 |
| | | | 2,422 | 2,808 | | 280,541 |
| <u>141,978</u> | | <u>100,050</u> | | | <u>65,829</u> | |
| <u>141,978</u> | <u>4,071</u> | <u>100,050</u> | <u>2,422</u> | <u>2,808</u> | <u>70,035</u> | <u>315,217</u> |
| | | | | | | <u>7,820</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>7,820</u> |
| <u>\$ 141,978</u> | <u>\$ 4,071</u> | <u>\$ 100,050</u> | <u>\$ 2,422</u> | <u>\$ 2,808</u> | <u>\$ 70,035</u> | <u>\$ 323,037</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| Assets | Juvenile Incentive Block Grant | Regional Juvenile Justice Alternative | Juvenile Justice Alternative Education | Household A/G Waste Collection Grant |
|---|---|--|---|---|
| Cash and temporary investments: | | | | |
| Cash and cash equivalents | \$ 31,381 | \$ | \$ 280,035 | \$ 106 |
| Investments | | | | |
| Receivables: | | | | |
| Taxes - current | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Taxes - delinquent | | | | |
| Less allowance for estimated uncollectibles | | | | |
| Federal and state grants | | | | |
| Other receivables | | | | |
| Due from other funds | 1,140 | | | |
| Total Assets | \$ 32,521 | \$ - | \$ 280,035 | \$ 106 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 1,140 | \$ | \$ 1,181 | \$ 97 |
| Accrued compensated absences | | | | |
| Accrued payroll | | | 1,246 | |
| Retainage payable | | | | |
| Due to other funds | 31,265 | | 1,268 | |
| Due to other governments | | | | |
| Deferred revenues | 116 | | 265,499 | |
| Total Liabilities | 32,521 | | 269,194 | 97 |
| Fund Balances: | | | | |
| Reserved for encumbrances | | | | |
| Unreserved and undesignated | | | 10,841 | 9 |
| Total Fund Balances | - | - | 10,841 | 9 |
| Total Liabilities and Fund Balances | \$ 32,521 | \$ - | \$ 280,035 | \$ 106 |

| <u>Juvenile Probation State Aid</u> | <u>Juvenile Probation CCAP</u> | <u>Juvenile Salary Adjustment</u> | <u>Adult Probation Supervision</u> | <u>Adult Probation DTP</u> | <u>Adult Probation CCP</u> | <u>Adult Probation TAIP</u> |
|---|--|---|--|------------------------------------|------------------------------------|-------------------------------------|
| \$103,749 | \$172,547 | \$ 58,630 | \$ 956,303 | \$ 122,637 | \$ 137,669 | \$ 60,362 |
| | | | 28,807 | 322 | | |
| <u>1,717</u> | <u>429</u> | | <u>31,498</u> | | | |
| <u>\$ 105,466</u> | <u>\$ 172,976</u> | <u>\$ 58,630</u> | <u>\$ 1,016,608</u> | <u>\$ 122,959</u> | <u>\$ 137,669</u> | <u>\$ 60,362</u> |
| \$ 27,007 | \$ 14,630 | \$ | \$ 53,342 | \$ 9,940 | \$ 11,251 | \$ 30,187 |
| 7,642 | 2,354 | | 75,998 | 10,099 | 12,457 | 681 |
| 14,145 | 3,882 | 12,551 | 32,418 | 15,211 | 20,141 | 1,758 |
| 56,672 | 152,110 | 46,079 | 56,318 | 87,709 | 93,820 | 27,736 |
| <u>105,466</u> | <u>172,976</u> | <u>58,630</u> | <u>798,532</u> | <u>122,959</u> | <u>137,669</u> | <u>60,362</u> |
| | | | | | | |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 105,466</u> | <u>\$ 172,976</u> | <u>\$ 58,630</u> | <u>\$ 1,016,608</u> | <u>\$ 122,959</u> | <u>\$ 137,669</u> | <u>\$ 60,362</u> |

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

EXHIBIT B-1
Page 8 of 8

| | Victims | Tobacco | Juvenile | Totals | |
|---|------------------|-------------------|-------------------|----------------------|----------------------|
| | Services | Compliance | | 2001 | 2000 |
| Assets | Program | Grant | Probation | | |
| Cash and temporary investments: | | | | | |
| Cash and cash equivalents | \$ 31,569 | \$ 4,130 | \$ 556,607 | \$ 12,639,862 | \$ 10,297,138 |
| Investments | | | | 3,473,895 | 3,692,539 |
| Receivables: | | | | | |
| Taxes - current | | | | 8,095,455 | 8,355,470 |
| Less allowance for estimated uncollectibles | | | | (323,818) | (334,219) |
| Taxes - delinquent | | | | 992,463 | 909,586 |
| Less allowance for estimated uncollectibles | | | | (59,548) | (90,960) |
| Federal and state grants | | | | 208,596 | 154,391 |
| Other receivables | 3,020 | | 3,545 | 151,707 | 521,831 |
| Due from other funds | | | 9,660 | 6,239,673 | 6,480,017 |
| Total Assets | \$ 34,589 | \$ 4,130 | \$ 569,812 | \$ 31,418,285 | \$ 29,985,793 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 394 | \$ | \$ 145,588 | \$ 2,374,771 | \$ 1,456,536 |
| Accrued compensated absences | | | | 317,885 | 310,455 |
| Accrued payroll | 755 | | 85,684 | 357,513 | 210,618 |
| Retainage payable | | | | 31,263 | |
| Due to other funds | 33,222 | | 109,310 | 886,000 | 935,770 |
| Due to other governments | | | | 1,500 | |
| Deferred revenues | 218 | 4,130 | | 16,227,923 | 15,513,907 |
| Total Liabilities | 34,589 | 4,130 | 340,582 | 20,196,855 | 18,427,286 |
| Fund Balances: | | | | | |
| Reserved for encumbrances | | | | | |
| Unreserved and undesignated | | | 229,230 | 11,221,430 | 11,558,507 |
| Total Fund Balances | - | - | 229,230 | 11,221,430 | 11,558,507 |
| Total Liabilities and Fund Balances | \$ 34,589 | \$ 4,130 | \$ 569,812 | \$ 31,418,285 | \$ 29,985,793 |



FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | Road and Bridge | Drainage District | Lateral Road | County Historical Commission |
|--|----------------------------|------------------------------|-------------------------|---|
| Revenues | | | | |
| Taxes | \$ 8,327,259 | \$ 4,502,696 | \$ | \$ |
| Fees and fines | 3,159,316 | | | |
| Intergovernmental | 2,220,601 | 478 | 56,054 | |
| Earnings on investments | 478,788 | 370,694 | 6,569 | 271 |
| Miscellaneous | 252,656 | 749,997 | | |
| Total Revenues | <u>14,438,620</u> | <u>5,623,865</u> | <u>62,623</u> | <u>271</u> |
| Expenditures | | | | |
| Current | | | | |
| General administration | | | | |
| Financial administration | | | | |
| Administration of justice | | | | |
| Construction and maintenance | 12,774,923 | | 94,265 | |
| Health and welfare | | | | |
| Cooperative service | | | | |
| Public safety | | | | |
| Parks and recreation | | | | |
| Flood control projects | | 4,938,684 | | |
| Libraries and education | | | | 233 |
| Capital outlay | 314,212 | 40,920 | | |
| Debt service | | | | |
| Principal retirement | 501,392 | 205,883 | | |
| Interest and fiscal charges | 28,392 | 9,303 | | |
| Total Expenditures | <u>13,618,919</u> | <u>5,194,790</u> | <u>94,265</u> | <u>233</u> |
| Revenues Over (Under) Expenditures | 819,701 | 429,075 | (31,642) | 38 |
| Other Financing Sources (Uses) | | | | |
| Proceeds from capital lease | 314,212 | 40,920 | | |
| Operating transfers in | | | | |
| Operating transfers (out) | (574,776) | (1,751,337) | | |
| Total Other Financing Sources (Uses) | <u>(260,564)</u> | <u>(1,710,417)</u> | | |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 559,137 | (1,281,342) | (31,642) | 38 |
| Fund Balances, January 1 | <u>3,878,994</u> | <u>3,357,389</u> | <u>159,501</u> | <u>6,409</u> |
| Fund Balances, December 31 | <u>\$ 4,438,131</u> | <u>\$ 2,076,047</u> | <u>\$ 127,859</u> | <u>\$ 6,447</u> |

| <u>City Water Assistance</u> | <u>Emergency Heat Relief</u> | <u>Entex Contribution</u> | <u>HL&P Contribution</u> | <u>County Law Library</u> | <u>Law Enforcement Academy</u> | <u>Alternative Dispute Resolution</u> |
|--------------------------------------|--------------------------------------|-------------------------------|----------------------------------|-----------------------------------|--|---|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | 162,207 | | 52,765 |
| 372 | 886 | 92 | 1,193 | 7,538 | 33,405 | 1,245 |
| 1,732 | 80,000 | 3,475 | 186,502 | | 5,866 | |
| <u>2,104</u> | <u>80,886</u> | <u>3,567</u> | <u>187,695</u> | <u>169,745</u> | <u>44,670</u> | <u>54,010</u> |
| | | | | 132,149 | | 50,549 |
| 1,308 | 80,121 | 5,603 | 169,068 | | | |
| | | | | | 66,584 | |
| <u>1,308</u> | <u>80,121</u> | <u>5,603</u> | <u>169,068</u> | <u>132,149</u> | <u>66,584</u> | <u>50,549</u> |
| 796 | 765 | (2,036) | 18,627 | 37,596 | 17,357 | 3,461 |
| | | | | 2,548 | | |
| | | | | <u>2,548</u> | | |
| 796 | 765 | (2,036) | 18,627 | 40,144 | 17,357 | 3,461 |
| 8,295 | 25 | 4,467 | 30,408 | 178,104 | 135,430 | 34,698 |
| <u>\$ 9,091</u> | <u>\$ 790</u> | <u>\$ 2,431</u> | <u>\$ 49,035</u> | <u>\$ 218,248</u> | <u>\$ 152,787</u> | <u>\$ 38,159</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | <u>Ambulance Service Paramedics</u> | <u>Library Donation</u> | <u>Mission West Park</u> | <u>Narcotics Fund Asset Forfeiture State</u> |
|--|---|-----------------------------|----------------------------------|--|
| Revenues | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Fees and fines | | | | |
| Intergovernmental | | | | |
| Earnings on investments | 579 | 6,643 | 2,092 | 4,947 |
| Miscellaneous | 100 | 44,045 | | 93,110 |
| Total Revenues | <u>679</u> | <u>50,688</u> | <u>2,092</u> | <u>98,057</u> |
| Expenditures | | | | |
| Current | | | | |
| General administration | | | | |
| Financial administration | | | | |
| Administration of justice | | | | |
| Construction and maintenance | | | | |
| Health and welfare | | | | |
| Cooperative service | | | | |
| Public safety | | | | |
| Parks and recreation | | | 5,717 | |
| Flood control projects | | | | |
| Libraries and education | | 57,624 | | |
| Capital outlay | | | | |
| Debt service | | | | |
| Principal retirement | | | | |
| Interest and fiscal charges | | | | |
| Total Expenditures | | <u>57,624</u> | <u>5,717</u> | |
| Revenues Over (Under) Expenditures | 679 | (6,936) | (3,625) | 98,057 |
| Other Financing Sources (Uses) | | | | |
| Proceeds from capital lease | | | | |
| Operating transfers in | | | | |
| Operating transfers (out) | | | | (40,000) |
| Total Other Financing Sources (Uses) | | | | <u>(40,000)</u> |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 679 | (6,936) | (3,625) | 58,057 |
| Fund Balances, January 1 | 13,462 | 147,918 | 49,389 | 108,403 |
| Fund Balances, December 31 | <u>\$ 14,141</u> | <u>\$ 140,982</u> | <u>\$ 45,764</u> | <u>\$ 166,460</u> |

| D.W.I. Video Fee | Probate Court Training | J.P. Technology | Juvenile Alert Program | Juvenile Probation Special | FBC Parks | District Attorney Supplemental Salary |
|---------------------------------|---------------------------------------|----------------------------|---------------------------------------|---|----------------------|--|
| \$ 1,602 | \$ 4,217 | \$ 15,784 | \$ | \$ | \$ | \$ |
| 387 | 197 | 24 | 117 | 29,254 | 22 | 33,834 |
| <u>1,989</u> | <u>4,414</u> | <u>15,808</u> | <u>5,368</u> | <u>55,612</u> | <u>22</u> | <u>75</u> |
| | | | <u>5,485</u> | <u>84,866</u> | <u>22</u> | <u>33,909</u> |
| | 1,492 | | 171 | 22,244 | | 34,117 |
| 5,292 | | | | | 643 | |
| <u>5,292</u> | <u>1,492</u> | <u></u> | <u>171</u> | <u>22,244</u> | <u>643</u> | <u>34,117</u> |
| (3,303) | 2,922 | 15,808 | 5,314 | 62,622 | (621) | (208) |
| | | | | (191,686) | | |
| | | | | <u>(191,686)</u> | | |
| (3,303) | 2,922 | 15,808 | 5,314 | (129,064) | (621) | (208) |
| 9,313 | 4,555 | | 1,080 | 300,566 | 621 | 1,517 |
| <u>\$ 6,010</u> | <u>\$ 7,477</u> | <u>\$ 15,808</u> | <u>\$ 6,394</u> | <u>\$ 171,502</u> | <u>\$ -</u> | <u>\$ 1,309</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | District Attorney Asset Forfeiture Federal | District Attorney Bad Check Collection | Gus George Memorial | Records Management |
|--|---|---|------------------------------------|-------------------------------|
| Revenues | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Fees and fines | | 68,055 | | 518,075 |
| Intergovernmental | | 14,135 | | |
| Earnings on investments | 1,284 | | 310 | 34,917 |
| Miscellaneous | | 2,697 | | |
| Total Revenues | <u>1,284</u> | <u>84,887</u> | <u>310</u> | <u>552,992</u> |
| Expenditures | | | | |
| Current | | | | |
| General administration | | | | 439,567 |
| Financial administration | | | | |
| Administration of justice | 10,398 | 75,736 | | |
| Construction and maintenance | | | | |
| Health and welfare | | | | |
| Cooperative service | | | | |
| Public safety | | | 313 | |
| Parks and recreation | | | | |
| Flood control projects | | | | |
| Libraries and education | | | | |
| Capital outlay | | | | |
| Debt service | | | | |
| Principal retirement | | | | |
| Interest and fiscal charges | | | | |
| Total Expenditures | <u>10,398</u> | <u>75,736</u> | <u>313</u> | <u>439,567</u> |
| Revenues Over (Under) Expenditures | (9,114) | 9,151 | (3) | 113,425 |
| Other Financing Sources (Uses) | | | | |
| Proceeds from capital lease | | | | |
| Operating transfers in | | | | |
| Operating transfers (out) | | | | |
| Total Other Financing Sources (Uses) | | | | |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | (9,114) | 9,151 | (3) | 113,425 |
| Fund Balances, January 1 | 36,422 | 102,527 | 7,333 | 793,753 |
| Fund Balances, December 31 | <u>\$ 27,308</u> | <u>\$ 111,678</u> | <u>\$ 7,330</u> | <u>\$ 907,178</u> |

| <u>District Attorney Special Fun Run</u> | <u>County Attorney Supplement</u> | <u>Records Management - County</u> | <u>VIT Interest</u> | <u>Courthouse Security</u> | <u>Elections Contract</u> | <u>Narcotics Fund - Asset Forfeiture Federal</u> |
|--|---|--|-------------------------|--------------------------------|-------------------------------|--|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | | 74,104 | | 217,312 | | |
| 742 | 50,850 | | | | | |
| 31,203 | 2,561 | 7,145 | 93,201 | 52,197 | 3,407 | 6,038 |
| <u>31,945</u> | <u>53,411</u> | <u>81,249</u> | <u>93,201</u> | <u>269,509</u> | <u>55,667</u> | <u>34,186</u> |
| | | | | | | |
| | | 38,718 | | | 79,967 | |
| 32,467 | 32,177 | 59,709 | 93,810 | | | |
| | | | | | | |
| | | | | 30,590 | | 86,034 |
| | | | | | | |
| <u>32,467</u> | <u>32,177</u> | <u>98,427</u> | <u>93,810</u> | <u>30,590</u> | <u>79,967</u> | <u>86,034</u> |
| (522) | 21,234 | (17,178) | (609) | 238,919 | (24,300) | (45,810) |
| | | | | | | |
| | | | | | | 40,000 |
| | | | | | | <u>40,000</u> |
| | | | | | | |
| (522) | 21,234 | (17,178) | (609) | 238,919 | (24,300) | (5,810) |
| 637 | 61,691 | 180,782 | 4,964 | 1,159,056 | 78,494 | 164,345 |
| <u>\$ 115</u> | <u>\$ 82,925</u> | <u>\$ 163,604</u> | <u>\$ 4,355</u> | <u>\$ 1,397,975</u> | <u>\$ 54,194</u> | <u>\$ 158,535</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | <u>Sheriff's Forfeiture Allocation/ State</u> | <u>Sheriff's Forfeiture Allocation/ Federal</u> | <u>Constable Precinct 2 Asset Forfeiture</u> | <u>Constable Precinct 4 Asset Forfeiture</u> |
|--|---|---|--|--|
| Revenues | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Fees and fines | | | | |
| Intergovernmental | | | | |
| Earnings on investments | 727 | 716 | 254 | 21 |
| Miscellaneous | | | | 984 |
| Total Revenues | <u>727</u> | <u>716</u> | <u>254</u> | <u>1,005</u> |
| Expenditures | | | | |
| Current | | | | |
| General administration | | | | |
| Financial administration | | | | |
| Administration of justice | | | | |
| Construction and maintenance | | | | |
| Health and welfare | | | | |
| Cooperative service | | | | |
| Public safety | | 11,857 | | 900 |
| Parks and recreation | | | | |
| Flood control projects | | | | |
| Libraries and education | | | | |
| Capital outlay | | | | |
| Debt service | | | | |
| Principal retirement | | | | |
| Interest and fiscal charges | | | | |
| Total Expenditures | | <u>11,857</u> | | <u>900</u> |
| Revenues Over (Under) Expenditures | 727 | (11,141) | 254 | 105 |
| Other Financing Sources (Uses) | | | | |
| Proceeds from capital lease | | | | |
| Operating transfers in | | 29,634 | | |
| Operating transfers (out) | (29,634) | | | |
| Total Other Financing Sources (Uses) | <u>(29,634)</u> | <u>29,634</u> | | |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | (28,907) | 18,493 | 254 | 105 |
| Fund Balances, January 1 | <u>40,057</u> | | <u>5,927</u> | |
| Fund Balances, December 31 | <u>\$ 11,150</u> | <u>\$ 18,493</u> | <u>\$ 6,181</u> | <u>\$ 105</u> |

| <u>Environmental Projects</u> | <u>District Attorney Asset Forfeiture/State</u> | <u>Utility Assistance</u> | <u>DeWitt - Wallace Library Grant</u> | <u>UT-Health Science Center Grant</u> | <u>Gates Foundation Grant</u> | <u>LEOSE Training</u> |
|-------------------------------|---|---------------------------|---------------------------------------|---------------------------------------|-------------------------------|-----------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 820 | 2,665 | 131 | 4,788 | 153 | 1,765 | 33,470 |
| 65,000 | 6,051 | | 123,500 | 4,224 | | 2,617 |
| <u>65,820</u> | <u>8,716</u> | <u>131</u> | <u>128,288</u> | <u>4,377</u> | <u>1,765</u> | <u>36,087</u> |
| | 26,083 | | | | | |
| | | 210 | | | | |
| | | | | | | 35,792 |
| | | | 143,146 | 3,232 | 115,887 | |
| | <u>26,083</u> | <u>210</u> | <u>143,146</u> | <u>3,232</u> | <u>115,887</u> | <u>35,792</u> |
| 65,820 | (17,367) | (79) | (14,858) | 1,145 | (114,122) | 295 |
| | | | | | | |
| | | | | | | |
| 65,820 | (17,367) | (79) | (14,858) | 1,145 | (114,122) | 295 |
| 6,310 | 70,667 | 3,182 | 150,744 | 644 | 114,122 | 50,912 |
| <u>\$ 72,130</u> | <u>\$ 53,300</u> | <u>\$ 3,103</u> | <u>\$ 135,886</u> | <u>\$ 1,789</u> | <u>\$ -</u> | <u>\$ 51,207</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | Temporary Emergency Relief | Emergency Food and Shelter Program | Juvenile Foster Care Title IV-E | Summer Food Service Program |
|--|---|---|--|--|
| Revenues | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Fees and fines | | | | |
| Intergovernmental | 1,996 | 266,642 | 664,544 | |
| Earnings on investments | 97 | 1,687 | 16,968 | |
| Miscellaneous | | | | |
| Total Revenues | <u>2,093</u> | <u>268,329</u> | <u>681,512</u> | |
| Expenditures | | | | |
| Current | | | | |
| General administration | | | | |
| Financial administration | | | | |
| Administration of justice | | | 681,512 | |
| Construction and maintenance | | | | |
| Health and welfare | 2,093 | 268,329 | | |
| Cooperative service | | | | |
| Public safety | | | | |
| Parks and recreation | | | | |
| Flood control projects | | | | |
| Libraries and education | | | | |
| Capital outlay | | | | |
| Debt service | | | | |
| Principal retirement | | | | |
| Interest and fiscal charges | | | | |
| Total Expenditures | <u>2,093</u> | <u>268,329</u> | <u>681,512</u> | |
| Revenues Over (Under) Expenditures | | | | |
| Other Financing Sources (Uses) | | | | |
| Proceeds from capital lease | | | | |
| Operating transfers in | | | | |
| Operating transfers (out) | | | | (350) |
| Total Other Financing Sources (Uses) | | | | <u>(350)</u> |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | | | | (350) |
| Fund Balances, January 1 | | | | 350 |
| Fund Balances, December 31 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| Community Development Block Grant | | | | | Home Program | |
|--------------------------------------|---------------|------------------|----------------|---------------|--------------|--------------|
| 1997 | 1998 | 1999 | 2000 | 2001 | 1995 | 1996 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 4,604 | 68,206 | 977,974 | 834,701 | 89,153 | | 1,507 |
| 1,356 | | 694 | | | | |
| 12,103 | | 42,905 | | | | |
| <u>18,063</u> | <u>68,206</u> | <u>1,021,573</u> | <u>834,701</u> | <u>89,153</u> | | <u>1,507</u> |
| | 68,206 | 1,039,636 | 909,701 | 89,153 | | 1,507 |
| | <u>68,206</u> | <u>1,039,636</u> | <u>909,701</u> | <u>89,153</u> | | <u>1,507</u> |
| 18,063 | | (18,063) | (75,000) | | | |
| (18,063) | | 18,063 | 75,000 | | | |
| <u>(18,063)</u> | | <u>18,063</u> | <u>75,000</u> | | | |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | Home Program | | | |
|--|---------------------|---------------|----------------|---------------|
| | 1997 | 1998 | 1999 | 2000 |
| Revenues | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Fees and fines | | | | |
| Intergovernmental | | 14,699 | 194,804 | 31,897 |
| Earnings on investments | 117 | 3,042 | 70 | |
| Miscellaneous | 10,000 | | | |
| Total Revenues | <u>10,117</u> | <u>17,741</u> | <u>194,874</u> | <u>31,897</u> |
| Expenditures | | | | |
| Current | | | | |
| General administration | | | | |
| Financial administration | | | | |
| Administration of justice | | | | |
| Construction and maintenance | | | | |
| Health and welfare | | 86,979 | 194,874 | 31,897 |
| Cooperative service | | | | |
| Public safety | | | | |
| Parks and recreation | | | | |
| Flood control projects | | | | |
| Libraries and education | | | | |
| Capital outlay | | | | |
| Debt service | | | | |
| Principal retirement | | | | |
| Interest and fiscal charges | | | | |
| Total Expenditures | | <u>86,979</u> | <u>194,874</u> | <u>31,897</u> |
| Revenues Over (Under) Expenditures | 10,117 | (69,238) | | |
| Other Financing Sources (Uses) | | | | |
| Proceeds from capital lease | | | | |
| Operating transfers in | | | | |
| Operating transfers (out) | | | | |
| Total Other Financing Sources (Uses) | | | | |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 10,117 | (69,238) | | |
| Fund Balances, January 1 | | 69,238 | | |
| Fund Balances, December 31 | <u>\$ 10,117</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| <u>HOPE 3 Program Sales</u> | <u>Emergency Shelter 2000</u> | <u>Child Support Title IV-D Reimbursement</u> | <u>Local Law Enforcement Block Grant FY 1999</u> | <u>Local Law Enforcement Block Grant FY 2000</u> | <u>Local Law Enforcement Block Grant FY 2001</u> | <u>Grant Administration</u> |
|-------------------------------------|---------------------------------------|---|--|--|--|---------------------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | 53,417 | 18,481 4,065 | 123 | 70,620 1,605 | 17,893 592 | 246,103 683 5,155 |
| | <u>53,417</u> | <u>22,546</u> | <u>123</u> | <u>72,225</u> | <u>18,485</u> | <u>251,941</u> |
| | | 19,809 | | 10,576 | 7,070 | |
| | 53,417 | | | | | 10,061 388 |
| | | | 2,933 577 | 62,989 6,846 | 20,717 | 12,831 |
| | | | | | | 227,531 |
| | <u>53,417</u> | <u>19,809</u> | <u>3,510</u> | <u>80,411</u> | <u>27,787</u> | <u>250,811</u> |
| | | 2,737 | (3,387) | (8,186) | (9,302) | 1,130 |
| | | (2,737) | | | 9,302 | |
| | | <u>(2,737)</u> | | | <u>9,302</u> | |
| | | | (3,387) | (8,186) | | 1,130 |
| | | | 3,387 | 8,186 | | 6,690 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 7,820</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | <u>Juvenile Incentive Block Grant</u> | <u>Regional Juvenile Justice Alternative</u> | <u>Juvenile Justice Alternative Education</u> | <u>Household A/G Waste Collection Grant</u> |
|--|---|--|---|---|
| Revenues | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Fees and fines | | | | |
| Intergovernmental | 70,254 | 61,106 | | |
| Earnings on investments | | | | 4 |
| Miscellaneous | | | | |
| Total Revenues | <u>70,254</u> | <u>61,106</u> | | <u>4</u> |
| Expenditures | | | | |
| Current | | | | |
| General administration | | | | |
| Financial administration | | | | |
| Administration of justice | 77,695 | 48 | 50,217 | |
| Construction and maintenance | | | | |
| Health and welfare | | | | 97 |
| Cooperative service | | | | |
| Public safety | | | | |
| Parks and recreation | | | | |
| Flood control projects | | | | |
| Libraries and education | | | | |
| Capital outlay | | | | |
| Debt service | | | | |
| Principal retirement | | | | |
| Interest and fiscal charges | | | | |
| Total Expenditures | <u>77,695</u> | <u>48</u> | <u>50,217</u> | <u>97</u> |
| Revenues Over (Under) Expenditures | (7,441) | 61,058 | (50,217) | (93) |
| Other Financing Sources (Uses) | | | | |
| Proceeds from capital lease | | | | |
| Operating transfers in | | | 61,058 | |
| Operating transfers (out) | | (61,058) | | |
| Total Other Financing Sources (Uses) | | <u>(61,058)</u> | <u>61,058</u> | |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | (7,441) | | 10,841 | (93) |
| Fund Balances, January 1 | <u>7,441</u> | | | <u>102</u> |
| Fund Balances, December 31 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,841</u> | <u>\$ 9</u> |

| Juvenile Probation State Aid | Juvenile Probation CCAP | Juvenile Salary Adjustment | Adult Probation Supervision | Adult Probation DTP | Adult Probation CCP | Adult Probation TAIP |
|---|--|---|--|------------------------------------|------------------------------------|-------------------------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 507,023 | 419,052 | 25,171 | 1,235,395 635,099 45,441 3,638 | 16,373 476,765 66 | 678,915 | 160,555 150 |
| <u>507,023</u> | <u>419,052</u> | <u>25,171</u> | <u>1,919,573</u> | <u>493,204</u> | <u>678,915</u> | <u>160,705</u> |
| 507,023 | 419,052 | 25,171 | 1,909,663 | 502,755 | 679,274 | 160,705 |
| <u>507,023</u> | <u>419,052</u> | <u>25,171</u> | <u>1,909,663</u> | <u>502,755</u> | <u>679,274</u> | <u>160,705</u> |
| | | | 9,910 | (9,551) | (359) | |
| | | | (9,910) | 9,551 | 6,059 | |
| | | | <u>(9,910)</u> | <u>9,551</u> | <u>(5,700)</u> | |
| | | | | | 359 | |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

EXHIBIT B-2
Page 8 of 8

| | Victims | Tobacco | Juvenile | Totals | |
|--|---------------|-------------|-------------------|----------------------|----------------------|
| | Services | Compliance | | 2001 | 2000 |
| | Program | Grant | Probation | | |
| Revenues | | | | | |
| Taxes | \$ | \$ | | \$ 12,829,955 | \$ 12,040,294 |
| Fees and fines | | | | 5,525,205 | 5,080,287 |
| Intergovernmental | 39,548 | 599 | 88,949 | 9,163,104 | 6,906,056 |
| Earnings on investments | | 31 | 120,310 | 1,331,195 | 1,293,400 |
| Miscellaneous | | | 15,559 | 1,926,948 | 1,874,055 |
| Total Revenues | <u>39,548</u> | <u>630</u> | <u>224,818</u> | <u>30,776,407</u> | <u>27,194,092</u> |
| Expenditures | | | | | |
| Current | | | | | |
| General administration | | | | 558,252 | 562,678 |
| Financial administration | | | | 93,810 | 18,763 |
| Administration of justice | 39,548 | | 4,649,407 | 10,216,817 | 4,851,488 |
| Construction and maintenance | | | | 12,869,188 | 12,908,104 |
| Health and welfare | | | | 3,012,260 | 1,698,331 |
| Cooperative service | | | | 388 | |
| Public safety | | 630 | | 337,462 | 642,277 |
| Parks and recreation | | | | 13,783 | 198,493 |
| Flood control projects | | | | 4,938,684 | 5,144,079 |
| Libraries and education | | | | 547,653 | 289,220 |
| Capital outlay | | | | 355,132 | 595,659 |
| Debt service | | | | | |
| Principal retirement | | | | 707,275 | 411,716 |
| Interest and fiscal charges | | | | 37,695 | 33,058 |
| Total Expenditures | <u>39,548</u> | <u>630</u> | <u>4,649,407</u> | <u>33,688,399</u> | <u>27,353,866</u> |
| Revenues Over (Under) Expenditures | | | (4,424,589) | (2,911,992) | (159,774) |
| Other Financing Sources (Uses) | | | | | |
| Proceeds from capital lease | | | | 355,132 | 595,659 |
| Operating transfers in | | | 4,953,819 | 5,205,034 | 410,477 |
| Operating transfers (out) | | | (300,000) | (2,985,251) | (1,221,715) |
| Total Other Financing Sources (Uses) | | | <u>4,653,819</u> | <u>2,574,915</u> | <u>(215,579)</u> |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | | | 229,230 | (337,077) | (375,353) |
| Fund Balances, January 1 | | | | 11,558,507 | 11,933,860 |
| Fund Balances, December 31 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 229,230</u> | <u>\$ 11,221,430</u> | <u>\$ 11,558,507</u> |

FORT BEND COUNTY, TEXAS
ROAD AND BRIDGE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
(GAAP BASIS) - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative actual amounts for the year ended December 31, 2000

EXHIBIT B-3

| | 2001 | | Variance Favorable (Unfavorable) | 2000 Actual |
|--|--------------|--------------|--|----------------|
| | Budget | Actual | | |
| Revenues | | | | |
| Taxes | | | | |
| Property taxes - current | \$ 8,077,589 | \$ 8,015,272 | \$ (62,317) | \$ 6,971,274 |
| Property taxes - delinquent | 180,000 | 217,513 | 37,513 | 212,890 |
| Penalties and interest | 85,000 | 94,474 | 9,474 | 86,502 |
| Total Taxes | 8,342,589 | 8,327,259 | (15,330) | 7,270,666 |
| Fees and fines | 2,640,000 | 3,159,316 | 519,316 | 2,730,109 |
| Intergovernmental | 2,000,000 | 2,220,601 | 220,601 | 2,139,826 |
| Earnings on investments | 460,000 | 478,788 | 18,788 | 603,305 |
| Miscellaneous | 117,754 | 252,656 | 134,902 | 112,095 |
| Total Revenues | 13,560,343 | 14,438,620 | 878,277 | 12,856,001 |
| Expenditures | | | | |
| Current: | | | | |
| Construction and maintenance | 13,474,899 | 12,774,923 | 699,976 | 12,908,104 |
| Capital outlay | | 314,212 | (314,212) | 187,382 |
| Debt service | | | | |
| Principal retirement | 501,393 | 501,392 | 1 | 255,045 |
| Interest and fiscal charges | 28,392 | 28,392 | | 23,421 |
| Total Expenditures | 14,004,684 | 13,618,919 | 385,765 | 13,373,952 |
| Revenues Over (Under) Expenditures | (444,341) | 819,701 | 1,264,042 | (517,951) |
| Other Financing Sources (Uses) | | | | |
| Proceeds from capital leases | | 314,212 | 314,212 | 187,382 |
| Operating transfers (out) | (574,776) | (574,776) | | (441,676) |
| Total Other Financing Sources (Uses) | (574,776) | (260,564) | 314,212 | (254,294) |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | (1,019,117) | 559,137 | 1,578,254 | (772,245) |
| Fund Balance, January 1 | 3,878,994 | 3,878,994 | | 4,651,239 |
| Fund Balance, December 31 | \$ 2,859,877 | \$ 4,438,131 | \$ 1,578,254 | \$ 3,878,994 |

FORT BEND COUNTY, TEXAS

DRAINAGE DISTRICT SPECIAL REVENUE FUND

EXHIBIT B-4

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

(GAAP BASIS) - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2001

with comparative actual amounts for the year ended December 31, 2000

| | 2001 | | Variance Favorable (Unfavorable) | 2000 Actual |
|--|---------------------|---------------------|---|------------------------|
| | Budget | Actual | | |
| Revenues | | | | |
| Taxes | | | | |
| Property taxes - current | \$ 4,392,084 | \$ 4,312,945 | \$ (79,139) | \$ 4,560,573 |
| Property taxes - delinquent | 120,000 | 133,803 | 13,803 | 149,094 |
| Penalties and interest | 60,000 | 55,948 | (4,052) | 59,961 |
| Total Taxes | 4,572,084 | 4,502,696 | (69,388) | 4,769,628 |
| Intergovernmental | | 478 | 478 | |
| Earnings on investments | 270,000 | 228,481 | (41,519) | 283,220 |
| Unrealized gain on investments | | 142,213 | 142,213 | 50,376 |
| Miscellaneous | 20,000 | 749,997 | 729,997 | 418,983 |
| Total Revenues | 4,862,084 | 5,623,865 | 761,781 | 5,522,207 |
| Expenditures | | | | |
| Current: | | | | |
| Flood control projects | 5,299,750 | 4,938,684 | 361,066 | 5,144,079 |
| Capital Outlay | | 40,920 | (40,920) | 408,277 |
| Debt Service | | | | |
| Principal retirement | 205,883 | 205,883 | | 156,671 |
| Interest and fiscal charges | 9,303 | 9,303 | | 9,637 |
| Total Expenditures | 5,514,936 | 5,194,790 | 320,146 | 5,718,664 |
| Revenues Over (Under) Expenditures | (652,852) | 429,075 | 1,081,927 | (196,457) |
| Other Financing Sources (Uses) | | | | |
| Proceeds from capital lease | | 40,920 | 40,920 | 408,277 |
| Operating transfers (out) | | (1,751,337) | (1,751,337) | (426,342) |
| Total Other Financing Sources (Uses) | | (1,710,417) | (1,710,417) | (18,065) |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | (652,852) | (1,281,342) | (628,490) | (214,522) |
| Fund Balance, January 1 | 3,357,389 | 3,357,389 | | 3,571,911 |
| Fund Balance, December 31 | \$ 2,704,537 | \$ 2,076,047 | \$ (628,490) | \$ 3,357,389 |



FORT BEND COUNTY COMBINED DEBT SERVICE FUND

This fund is used to account for the debt service transactions relating to the following bond issues:

LIBRARY PERMANENT IMPROVEMENT BONDS SERIES 1990

These bonds were issued to construct two libraries, renovate two existing libraries in the County, purchase a library automation system, and install a security system.

LIBRARY PERMANENT IMPROVEMENT BONDS SERIES 1997

These bonds were issued to construct two libraries.

COUNTY COURTHOUSE ANNEX CERTIFICATES OF OBLIGATION SERIES 1996

These certificates of obligation were issued for the construction of the multistory County courthouse annex building. The certificates will mature serially through 2000 and are payable from property taxes.

FAIR ARENA CERTIFICATE OF OBLIGATION SERIES 1991

These certificates of obligation were issued for the initial costs incurred for building the new covered arena at the Fort Bend County Fairgrounds.

PERMANENT IMPROVEMENT BONDS 1992

These bonds were issued to be used for the initial costs incurred for building the new jail, juvenile detention, and vehicle maintenance facilities.

PERMANENT IMPROVEMENT REFUNDING BONDS 1993

These bonds were issued for the purpose of refunding some of the County's outstanding tax supported obligations at a lower interest rate.

FORT BEND PARKWAY ROAD DISTRICT UNLIMITED TAX BONDS SERIES 1990

This fund is used to account for the debt service transactions associated with the District's 1990 Series bonds. Revenues in this fund are comprised of property taxes levied against property located in the District.

FORT BEND COUNTY MOBILITY PROJECT BONDS

This fund is used to account for the debt service transactions relating to the issuance of the Revenue Bonds Series 2001 for the construction and improvement of various road projects throughout the county.

FORT BEND COUNTY, TEXAS
DEBT SERVICE FUNDS
DETAILED FUND DESCRIPTIONS
DECEMBER 31, 2001

FORT BEND FLOOD CONTROL WATER SUPPLY CORPORATION (FBFCWSC)
REVENUE BONDS SERIES 1995

This fund is used to account for the debt service transactions relating to the issuance of the Revenue Bonds Series 1995 for the construction and improvement of the drainage facilities located within the County. The bonds will mature serially through 2008 payable from impact fees and property taxes.

FORT BEND FLOOD CONTROL WATER SUPPLY CORPORATION (FBFCWSC)
REFUNDING BONDS 1999

This fund is used to account for the debt service transactions relating to the issuance of the Refunding Bonds Series 1999 which were issued for the purpose of refunding the Revenue Bonds Series 1989 at a lower interest rate. The refunding bonds will mature serially through 2008 payable from impact fees and property taxes.

FORT BEND FLOOD CONTROL WATER SUPPLY CORPORATION (FBFCWSC)
REVENUE BONDS SERIES 2001

This fund is used to account for the debt service transactions relating to the issuance of the Revenue Bonds Series 2001 for the construction and improvement of the drainage facilities located within the County. The bonds will mature serially through 2021 payable from impact fees and property taxes.

FORT BEND COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| | Fort Bend County Combined Debt Service | Fort Bend Parkway Unlimited Tax Bonds Series 1990 | Fort Bend County Mobility Project Bonds |
|---|---|--|--|
| Assets | | | |
| Cash and temporary investments | | | |
| Cash and cash equivalents | \$ 226,136 | \$ 108,455 | \$ 342,727 |
| Receivables | | | |
| Property taxes - current | 2,643,441 | 144,582 | 1,017,944 |
| Less allowance for estimated uncollectibles | (105,738) | (5,783) | (40,718) |
| Property taxes - delinquent | 286,942 | 6,262 | 3,277 |
| Less allowance for estimated uncollectibles | (17,217) | (376) | (197) |
| Other | | | |
| Due from other funds | 1,729,067 | 5,697 | 665,835 |
| Total Assets | \$ 4,762,631 | \$ 258,837 | \$ 1,988,868 |
| Liabilities and Fund Balance | | | |
| Liabilities | | | |
| Accounts payable | \$ | \$ | \$ |
| Due to other funds | | | |
| Deferred revenues | 4,534,678 | 150,379 | 1,645,441 |
| Total Liabilities | 4,534,678 | 150,379 | 1,645,441 |
| Fund Balances | | | |
| Reserved for debt service | 227,953 | 108,458 | 343,427 |
| Total Liabilities and Fund Balances | \$ 4,762,631 | \$ 258,837 | \$ 1,988,868 |

EXHIBIT C-1

| FBFCWSC Revenue Bonds Series 1995 | FBFCWSC Refunding Bonds Series 1999 | FBFCWSC Revenue Bonds Series 2001 | Totals | |
|--|--|--|----------------------|---------------------|
| | | | 2001 | 2000 |
| \$ 26,437 | \$ 1,219,941 | \$ 107,542 | \$ 2,031,238 | \$ 1,705,933 |
| 439,323 | 784,353 | 486,470 | 5,516,113 | 4,933,150 |
| (17,573) | (31,374) | (19,336) | (220,522) | (197,326) |
| 13,625 | 140,571 | | 450,677 | 393,694 |
| (817) | (8,434) | | (27,041) | (39,370) |
| 291,012 | 554,219 | 318,199 | 3,564,029 | 11,679 |
| <u>\$ 752,007</u> | <u>\$ 2,659,276</u> | <u>\$ 892,875</u> | <u>\$ 11,314,494</u> | <u>\$ 2,784,935</u> |
| | | | | |
| \$ | \$ | \$ 103,077 | \$ 103,077 | \$ |
| | | 3,651 | 3,651 | 74,060 |
| <u>721,616</u> | <u>1,397,620</u> | <u>784,999</u> | <u>9,234,733</u> | <u>7,658,444</u> |
| <u>721,616</u> | <u>1,397,620</u> | <u>891,727</u> | <u>9,341,461</u> | <u>7,732,504</u> |
| | | | | |
| <u>30,391</u> | <u>1,261,656</u> | <u>1,148</u> | <u>1,973,033</u> | <u>1,860,191</u> |
| | | | | |
| <u>\$ 752,007</u> | <u>\$ 2,659,276</u> | <u>\$ 892,875</u> | <u>\$ 11,314,494</u> | <u>\$ 9,592,695</u> |

FORT BEND COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | Fort Bend County Combined Debt Service | Fort Bend Parkway Unlimited Tax Bonds Series 1990 | Fort Bend County Mobility Project Bonds |
|---|---|--|--|
| Revenues | | | |
| Taxes | | | |
| Property taxes-current | \$ 4,193,140 | \$ 116,539 | \$ 743,529 |
| Property taxes-delinquent | 110,216 | 10,521 | 23,890 |
| Penalties and interest | 45,592 | 3,271 | 9,223 |
| Total Taxes | 4,348,948 | 130,331 | 776,642 |
| Earnings on investments | 126,822 | 5,568 | 26,332 |
| Miscellaneous | 57,760 | | |
| Total Revenues | 4,533,530 | 135,899 | 802,974 |
| Expenditures | | | |
| Debt service | | | |
| Principal retirement | 3,020,000 | 80,000 | |
| Interest and fiscal charges | 1,964,275 | 100,469 | 459,918 |
| Total Expenditures | 4,984,275 | 180,469 | 459,918 |
| Revenues Over (Under) Expenditures | (450,745) | (44,570) | 343,056 |
| Other Financing Sources (Uses) | | | |
| Operating transfers in | | | |
| Total Other Financing Sources (Uses) | | | |
| Revenues and Other Financing Sources Over (Under) Expenditures | (450,745) | (44,570) | 343,056 |
| Fund Balances, January 1 | 678,698 | 153,028 | 371 |
| Fund Balances, December 31 | \$ 227,953 | \$ 108,458 | \$ 343,427 |

EXHIBIT C-2

| FBFCWSC Revenue Bonds Series 1995 | FBFCWSC Refunding Bonds Series 1999 | FBFCWSC Revenue Bonds Series 2001 | Totals | |
|--|--|--|---------------------|---------------------|
| | | | 2001 | 2000 |
| \$ 705,671 | \$ 1,472,360 | \$ | \$ 7,231,239 | \$ 6,210,284 |
| 21,390 | 37,396 | | 203,413 | 177,351 |
| 8,441 | 15,775 | | 82,302 | 70,046 |
| <u>735,502</u> | <u>1,525,531</u> | | <u>7,516,954</u> | <u>6,457,681</u> |
| 8,366 | 43,883 | 1,148 | 212,119 | 262,633 |
| | | | 57,760 | 55,491 |
| <u>743,868</u> | <u>1,569,414</u> | <u>1,148</u> | <u>7,786,833</u> | <u>6,775,805</u> |
| 470,000 | 1,410,000 | | 4,980,000 | 4,680,000 |
| 268,199 | 552,467 | | 3,345,328 | 3,210,575 |
| <u>738,199</u> | <u>1,962,467</u> | | <u>8,325,328</u> | <u>7,890,575</u> |
| 5,669 | (393,053) | 1,148 | (538,495) | (1,114,770) |
| | 651,337 | | 651,337 | 410,936 |
| | 651,337 | | 651,337 | 410,936 |
| 5,669 | 258,284 | | 112,842 | (703,834) |
| 24,722 | 1,003,372 | | 1,860,191 | 2,564,025 |
| <u>\$ 30,391</u> | <u>\$ 1,261,656</u> | <u>\$ 1,148</u> | <u>\$ 1,973,033</u> | <u>\$ 1,860,191</u> |

FORT BEND COUNTY, TEXAS
COMBINED DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (GAAP BASIS) - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative actual amounts for the year ended December 31, 2000

EXHIBIT C-3

| | 2001 | | Variance Favorable (Unfavorable) | 2000 Actual |
|--------------------------------------|---------------|---------------|---|------------------------|
| | Budget | Actual | | |
| Revenues | | | | |
| Taxes | | | | |
| Property taxes-current | \$ 4,225,243 | \$ 4,193,140 | \$ (32,103) | \$ 3,963,176 |
| Property taxes-delinquent | 120,000 | 110,216 | (9,784) | 113,199 |
| Penalties and interest | 40,000 | 45,592 | 5,592 | 43,434 |
| Total Taxes | 4,385,243 | 4,348,948 | (36,295) | 4,119,809 |
| Earnings on investments | 190,000 | 126,822 | (63,178) | 178,191 |
| Miscellaneous | 55,660 | 57,760 | 2,100 | 55,491 |
| Total Revenues | 4,630,903 | 4,533,530 | (97,373) | 4,353,491 |
| Expenditures | | | | |
| Debt service | | | | |
| Principal retirement | 3,020,000 | 3,020,000 | | 2,905,000 |
| Interest and fiscal charges | 1,968,663 | 1,964,275 | 4,388 | 2,112,927 |
| Total Expenditures | 4,988,663 | 4,984,275 | 4,388 | 5,017,927 |
| Revenues (Under) Expenditures | (357,760) | (450,745) | (92,985) | (664,436) |
| Fund Balance, January 1 | 678,698 | 678,698 | | 1,343,134 |
| Fund Balance, December 31 | \$ 320,938 | \$ 227,953 | \$ (92,985) | \$ 678,698 |

FORT BEND COUNTY, TEXAS
MOBILITY PROJECT BONDS DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (GAAP BASIS) - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative actual amounts for the year ended December 31, 2000

EXHIBIT C-4

| | 2001 | | Variance Favorable (Unfavorable) | 2000 Actual |
|-----------------------------------|---------------|---------------|---|------------------------|
| | Budget | Actual | | |
| Revenues | | | | |
| Taxes | | | | |
| Property taxes-current | \$ 750,000 | \$ 743,529 | \$ (6,471) | \$ |
| Property taxes-delinquent | | 23,890 | 23,890 | |
| Penalties and interest | | 9,223 | 9,223 | |
| Total Taxes | 750,000 | 776,642 | 26,642 | |
| Earnings on investments | | 26,332 | 26,332 | 371 |
| Total Revenues | 750,000 | 802,974 | 52,974 | 371 |
| Expenditures | | | | |
| Debt service | | | | |
| Principal retirement | | | | |
| Interest and fiscal charges | 750,000 | 459,918 | 290,082 | |
| Total Expenditures | 750,000 | 459,918 | 290,082 | |
| Revenues Over Expenditures | | 343,056 | 343,056 | 371 |
| Fund Balance, January 1 | 371 | 371 | | |
| Fund Balance, December 31 | \$ 371 | \$ 343,427 | \$ 343,056 | \$ 371 |

FORT BEND COUNTY, TEXAS**FBFCWSC REVENUE BONDS SERIES 1995 - DEBT SERVICE FUND****EXHIBIT C-5****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCE (GAAP BASIS) - BUDGET AND ACTUAL****FOR THE YEAR ENDED DECEMBER 31, 2001***with comparative actual amounts for the year ended December 31, 2000*

| | 2001 | | Variance Favorable (Unfavorable) | 2000 Actual |
|---|------------------|------------------|---|------------------------|
| | Budget | Actual | | |
| Revenues | | | | |
| Taxes | | | | |
| Property taxes-current | \$ 711,103 | \$ 705,671 | \$ (5,432) | \$ 664,189 |
| Property taxes-delinquent | 12,000 | 21,390 | 9,390 | 18,541 |
| Penalties and interest | 6,000 | 8,441 | 2,441 | 7,143 |
| Total Taxes | 729,103 | 735,502 | 6,399 | 689,873 |
| Earnings on investments | 10,000 | 8,366 | (1,634) | 8,525 |
| Total Revenues | 739,103 | 743,868 | 4,765 | 698,398 |
| Expenditures | | | | |
| Debt service | | | | |
| Principal retirement | 470,000 | 470,000 | | 440,000 |
| Interest and fiscal charges | 269,103 | 268,199 | 904 | 291,880 |
| Total Expenditures | 739,103 | 738,199 | 904 | 731,880 |
| Revenues Over (Under) Expenditures | | 5,669 | 5,669 | (33,482) |
| Fund Balance, January 1 | 24,722 | 24,722 | | 58,204 |
| Fund Balance, December 31 | <u>\$ 24,722</u> | <u>\$ 30,391</u> | <u>\$ 5,669</u> | <u>\$ 24,722</u> |

FORT BEND COUNTY, TEXAS

FBFCWSC REFUNDING BONDS SERIES 1999 - DEBT SERVICE FUND

EXHIBIT C-6

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCE (GAAP BASIS) - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2001

with comparative actual amounts for the year ended December 31, 2000

| | 2001 | | Variance Favorable (Unfavorable) | 2000 Actual |
|---|-------------------|---------------------|---|------------------------|
| | Budget | Actual | | |
| Revenues | | | | |
| Taxes | | | | |
| Property taxes-current | \$ 1,483,220 | \$ 1,472,360 | \$ (10,860) | \$ 1,472,331 |
| Property taxes-delinquent | 24,000 | 37,396 | 13,396 | 42,361 |
| Penalties and interest | 18,000 | 15,775 | (2,225) | 16,243 |
| Total Taxes | 1,525,220 | 1,525,531 | 311 | 1,530,935 |
| Earnings on investments | 38,000 | 43,883 | 5,883 | 64,633 |
| Total Revenues | 1,563,220 | 1,569,414 | 6,194 | 1,595,568 |
| Expenditures | | | | |
| Debt Service | | | | |
| Principal retirement | 1,410,000 | 1,410,000 | | 1,260,000 |
| Interest and fiscal charges | 553,593 | 552,467 | 1,126 | 698,944 |
| Total Expenditures | 1,963,593 | 1,962,467 | 1,126 | 1,958,944 |
| Revenues Over (Under) Expenditures | (400,373) | (393,053) | 7,320 | (363,376) |
| Other Financing Sources | | | | |
| Operating transfers in | | 651,337 | 651,337 | 410,936 |
| Total Other Financing Sources | | 651,337 | 651,337 | 410,936 |
| Revenues and Other Financing Sources Over (Under) Expenditures | (400,373) | 258,284 | 658,657 | 47,560 |
| Fund Balance, January 1 | 1,003,372 | 1,003,372 | | 955,812 |
| Fund Balance, December 31 | <u>\$ 602,999</u> | <u>\$ 1,261,656</u> | <u>\$ 658,657</u> | <u>\$ 1,003,372</u> |

FORT BEND COUNTY, TEXAS

FBFCWSC REVENUE BONDS SERIES 2001 - DEBT SERVICE FUND

EXHIBIT C-7

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCE (GAAP BASIS) - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2001

with comparative actual amounts for the year ended December 31, 2000

| | <u>2001</u> | | Variance Favorable (Unfavorable) | 2000 Actual |
|-----------------------------------|---------------|---------------|---|------------------------|
| | Budget | Actual | | |
| Revenues | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Total Taxes | | | | |
| Earnings on investments | | 1,148 | 1,148 | |
| Total Revenues | | 1,148 | 1,148 | |
| Expenditures | | | | |
| Debt Service | | | | |
| Total Expenditures | | | | |
| Revenues Over Expenditures | | 1,148 | 1,148 | |
| Fund Balance, January 1 | | | | |
| Fund Balance, December 31 | \$ - | \$ 1,148 | \$ 1,148 | \$ - |

DRAINAGE DISTRICT CAPITAL IMPROVEMENTS

This fund is used to account for the receipts and disbursements of funds transferred from the Drainage District for the purpose of improving the District's facilities.

UPPER OYSTER CREEK

This fund is used to account for the receipts and disbursements related to the construction of a flood control project.

CAPITAL IMPROVEMENTS

This fund is used to account for the receipts and disbursements related to the construction or purchase of a property or facility of the County.

CLEAR CREEK

This fund is used to account for the receipts and disbursements of the settlement collected from Browning Ferris Industries (per agreement) to be used to finance the Clear Creek project.

LOWER OYSTER CREEK

This fund is used to account for the receipts and disbursements related to the construction or improvements of a flood control project.

BIG CREEK

This fund is used to account for the receipts and disbursements related to the construction of a flood control project.

CHIMNEY ROCK ROAD PROJECT

This fund is used to account for the receipts and disbursements related to the improvement of Chimney Rock road.

5th STREET PROJECT

This fund is used to account for the receipts and disbursements related to the improvement of 5th Street.

GRAND MISSION CROSSING

This fund is used to account for the receipts and disbursements related to the construction of a railroad crossing. A developer provided financing.

KITTY HOLLOW LAKE PARK

This fund is used to account for the receipts and disbursements related to the construction of a County park. Kitty Hollow Lake Park is a joint project between Fort Bend County and the Texas Parks and Wildlife Department.

ROAD AND BRIDGE CAPITAL PROJECTS

This fund is used to account for the receipts and disbursements related to miscellaneous road and bridge infrastructure construction and improvements by the Road and Bridge department.

MOBILITY PROJECTS

This fund is used to account for the proceeds of the General Obligation Bonds Series 2001 which are to be used to finance the construction and/or expansion of roads within the County.

LIBRARY BUILDING

This fund is used to account for the proceeds of the Library Permanent Improvement Bonds Series 1990 which are to be used primarily to finance the construction of two branch libraries and the renovation and improvement of two existing libraries.

ROSENBERG ANNEX BUILDING

This fund is used to account for the receipts and disbursements related to the renovation of an existing building owned by the County. Upon completion, various departments within the County will relocate to the new facility.

NEEDVILLE JP AND CONSTABLE OFFICE PROJECTS

This fund is used to account for the receipts and disbursements related to the renovation of an existing building to be used by the Justice of the Peace and Constable from precinct one.

TRAVIS BUILDING RENOVATION

This fund is used to account for the receipts and disbursements related to the renovation of the Travis Building to improve space utilization.

FORT BEND PARKWAY

This fund is used to account for the receipts and disbursements of the proceeds of the Fort Bend Parkway Road District Unlimited Tax Bonds Series 1990 which are being used to pay administrative, engineering, and environmental assessments and other operational costs associated with the design of the parkway project.

SOUTH POST OAK COMMUNITY CENTER

This fund is used to account for the receipts and disbursements related to the construction of a community center on South Post Oak to be used primarily by the Boys and Girls Club. However this building is available for use by the residents of Fort Bend County.

JUVENILE EXPANSION PROJECT

This fund is used to account for the receipts and disbursements related to the renovation and construction of the Fort Bend County juvenile probation detention facility.

BATES ALLEN PARK

This fund is used to account for the receipts and disbursements related to the construction of a County park. The project is being funded by a grant from the Texas Department of Wildlife. In addition, approximately 235 acres of land were donated to the County to be used for the park.

**FORT BEND FLOOD CONTROL WATER SUPPLY CORPORATION CONSTRUCTION
HELD BY FORT BEND COUNTY**

This fund is used to account for the receipts and disbursements related to the proceeds of the issuance of Revenue Bonds Series 1989 for the construction of drainage facilities located within the County.

EMPLOYEE BENEFITS

This fund is self-funded and is used to account for employees' medical insurance and retirement benefits.

CENTRAL STORE

This fund is self-funded and used to account for money spent by the central store on office supplies purchased in quantity and sold to County departments payable to the central store from each department's budget.

WORKERS' COMPENSATION

This fund is self-funded and used to account for employees' claims when an employee is injured on the job.

FORT BEND COUNTY, TEXAS
CAPITAL PROJECTS FUNDS - COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| | <u>Drainage District Capital Improvements</u> | <u>Upper Oyster Creek</u> | <u>Capital Improvements</u> | <u>Clear Creek</u> | <u>Lower Oyster Creek</u> |
|--|---|-----------------------------------|---------------------------------|------------------------|-----------------------------------|
| Assets | | | | | |
| Cash and temporary investments | | | | | |
| Cash and cash equivalents | \$ 14,051 | \$ 2,512,812 | \$ 316,568 | \$ 831,370 | \$ 1,059,927 |
| Investments | | 85,555 | | | 80,422 |
| Miscellaneous receivables | | 1,197 | | | |
| Due from component units | | | | | |
| Due from other funds | | | 1,328,088 | | |
| Total Assets | <u>\$ 14,051</u> | <u>\$ 2,599,564</u> | <u>\$ 1,644,656</u> | <u>\$ 831,370</u> | <u>\$ 1,140,349</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ | \$ | \$ 44,776 | \$ | \$ |
| Retainage payable | | | 2,023 | | |
| Due to other funds | | | | | |
| Total Liabilities | | | <u>46,799</u> | | |
| Fund Balances | | | | | |
| Reserved: | | | | | |
| Encumbrances | | | 158,770 | | |
| Unreserved: | | | | | |
| Designated for capital projects | 14,051 | 2,599,564 | 1,439,087 | 831,370 | 1,140,349 |
| Total Fund Balances | <u>14,051</u> | <u>2,599,564</u> | <u>1,597,857</u> | <u>831,370</u> | <u>1,140,349</u> |
| Total Liabilities and Fund Balances | <u>\$ 14,051</u> | <u>\$ 2,599,564</u> | <u>\$ 1,644,656</u> | <u>\$ 831,370</u> | <u>\$ 1,140,349</u> |

| <u>Big Creek</u> | <u>Chimney Rock Project</u> | <u>Fifth Street Project</u> | <u>Grand Mission Crossing</u> | <u>Kitty Hollow Lake Park</u> | <u>Road & Bridge Capital Projects</u> | <u>Mobility Projects</u> |
|-----------------------|-------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|---|------------------------------|
| \$ 815,486 101,092 | \$ 119,456 | \$ 103,869 | \$ 19,476 | \$ | \$ 445,707 | \$20,340,285 8,450,255 |
| | | | | | 130,520 | |
| <u>\$ 916,578</u> | <u>\$ 119,456</u> | <u>\$ 103,869</u> | <u>\$ 19,476</u> | <u>\$ -</u> | <u>\$ 576,227</u> | <u>\$28,790,540</u> |
| \$ | \$ 9,526 | \$ | \$ | \$ | \$ 515 | \$ 279,368 |
| | 266 9,792 | | | | 936 1,451 | 279,368 |
| | 109,664 | | | | 326,318 | 1,985,184 |
| 916,578 | | 103,869 | 19,476 | | 248,458 | 26,525,988 |
| 916,578 | 109,664 | 103,869 | 19,476 | | 574,776 | 28,511,172 |
| <u>\$ 916,578</u> | <u>\$ 119,456</u> | <u>\$ 103,869</u> | <u>\$ 19,476</u> | <u>\$ -</u> | <u>\$ 576,227</u> | <u>\$28,790,540</u> |

FORT BEND COUNTY, TEXAS
CAPITAL PROJECTS FUNDS - COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

| | <u>Library Building</u> | <u>Rosenberg Annex Building</u> | <u>Needville JP/Constable Office</u> | <u>Travis Building Renovation</u> | <u>Fort Bend Parkway</u> |
|--|-----------------------------|---|--|---|------------------------------|
| Assets | | | | | |
| Cash and temporary investments | | | | | |
| Cash and cash equivalents | \$ 147,447 | \$ | \$ 34,845 | \$ 97,690 | \$ 27,215 |
| Investments | | | | | |
| Miscellaneous receivables | | | | | |
| Due from component units | | | | | |
| Due from other funds | | | 225 | 547,106 | |
| Total Assets | <u>\$ 147,447</u> | <u>\$ -</u> | <u>\$ 35,070</u> | <u>\$ 644,796</u> | <u>\$ 27,215</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 5,595 | \$ | \$ 519 | \$ 640 | \$ |
| Retainage payable | | | | | |
| Due to other funds | | | 79 | 217 | |
| Total Liabilities | <u>5,595</u> | | <u>598</u> | <u>857</u> | |
| Fund Balances | | | | | |
| Reserved: | | | | | |
| Encumbrances | | | 360 | 90,107 | |
| Unreserved: | | | | | |
| Designated for capital projects | 141,852 | | 34,112 | 553,832 | 27,215 |
| Total Fund Balances | <u>141,852</u> | | <u>34,472</u> | <u>643,939</u> | <u>27,215</u> |
| Total Liabilities and Fund Balances | <u>\$ 147,447</u> | <u>\$ -</u> | <u>\$ 35,070</u> | <u>\$ 644,796</u> | <u>\$ 27,215</u> |

| S. Post Oak Community Center | Juvenile Expansion Project | Bates Allen Park | FBFCWSC Construction County | Totals | |
|--|----------------------------------|------------------------|-----------------------------------|--|---|
| | | | | 2001 | 2000 |
| \$ 397,421 | \$ 991,922 | \$ 28,698 | \$ 7,214,443 5,063,562 | \$ 35,518,688 13,780,886 1,197 | \$ 8,907,439 401,623 11,000 |
| | | | | 2,005,939 | 1,447,931 |
| <u>\$ 397,421</u> | <u>\$ 991,922</u> | <u>\$ 28,698</u> | <u>\$ 12,278,005</u> | <u>\$ 51,306,710</u> | <u>\$ 10,767,993</u> |
| \$ 201,427 67,753 200,834 470,014 | \$ 130,145 17,285 147,430 | \$ 10,397 10,397 | \$ 99,165 99,165 | \$ 782,073 87,061 202,332 1,071,466 | \$ 515,464 343,593 2,109,412 2,968,469 |
| 97,184 | 823,006 | | | 3,590,593 | 2,000,081 |
| (169,777) | 21,486 | 18,301 | 12,178,840 | 46,644,651 | 5,799,443 |
| (72,593) | 844,492 | 18,301 | 12,178,840 | 50,235,244 | 7,799,524 |
| <u>\$ 397,421</u> | <u>\$ 991,922</u> | <u>\$ 28,698</u> | <u>\$ 12,278,005</u> | <u>\$ 51,306,710</u> | <u>\$ 10,767,993</u> |

FORT BEND COUNTY, TEXAS
CAPITAL PROJECTS FUNDS - COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | Drainage District Capital Improvements | Upper Oyster Creek | Capital Improvements | Clear Creek | Lower Oyster Creek |
|--|---|-----------------------------------|---------------------------------|------------------------|-----------------------------------|
| Revenues | | | | | |
| Intergovernmental | \$ | \$ | \$ | \$ | \$ |
| Earnings on investments | 578 | 114,008 | 17,958 | 29,326 | 52,780 |
| Unrealized gain on investments | | 22,448 | | | 33,452 |
| Miscellaneous | | 45,452 | | 138,100 | |
| Total Revenues | 578 | 181,908 | 17,958 | 167,426 | 86,232 |
| Expenditures | | | | | |
| Current | | | | | |
| Parks and recreation | | | | | |
| Flood control projects | | 108,432 | | | |
| Capital outlay | | | 364,614 | | |
| Total Expenditures | | 108,432 | 364,614 | | |
| Revenues Over (Under) Expenditures | 578 | 73,476 | (346,656) | 167,426 | 86,232 |
| Other Financing Sources (Uses) | | | | | |
| Proceeds from issuance of bonds | | | | | |
| Operating transfers in from component unit | | | | | |
| Operating transfers in | | | 1,530,288 | | |
| Operating transfers (out) | | | | | |
| Total Other Financing Sources (Uses) | | | 1,530,288 | | |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 578 | 73,476 | 1,183,632 | 167,426 | 86,232 |
| Fund Balances, January 1 | 13,473 | 2,526,088 | 414,225 | 663,944 | 1,054,117 |
| Prior Period Adjustment | | | | | |
| Fund Balances, As Restated, January 1 | 13,473 | 2,526,088 | 414,225 | 663,944 | 1,054,117 |
| Fund Balances, December 31 | \$ 14,051 | \$ 2,599,564 | \$ 1,597,857 | \$ 831,370 | \$ 1,140,349 |

| <u>Big Creek</u> | <u>Chimney Rock Project</u> | <u>Fifth Street Project</u> | <u>Grand Mission Crossing</u> | <u>Kitty Hollow Lake Park</u> | <u>Road & Bridge Capital Projects</u> | <u>Mobility Projects</u> |
|------------------------|-------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|---|------------------------------|
| \$ 44,401 34,078 | \$ | \$ 3,869 | \$ 801 | \$ | \$ 9,391 | \$ 704,605 |
| <u>78,479</u> | | <u>3,869</u> | <u>801</u> | | <u>9,391</u> | <u>704,605</u> |
| | <u>141,493</u> | | | | <u>195,941</u> | <u>926,369</u> |
| | <u>141,493</u> | | | | <u>195,941</u> | <u>926,369</u> |
| 78,479 | (141,493) | 3,869 | 801 | | (186,550) | (221,764) |
| | | | | | | 28,732,936 |
| (1,000,000) | | | | (5) | 574,776 | |
| <u>(1,000,000)</u> | | | | <u>(5)</u> | <u>574,776</u> | <u>28,732,936</u> |
| (921,521) | (141,493) | 3,869 | 801 | (5) | 388,226 | 28,511,172 |
| 1,838,099 | 251,157 | 100,000 | 18,675 | 5 | 186,550 | |
| <u>1,838,099</u> | <u>251,157</u> | <u>100,000</u> | <u>18,675</u> | <u>5</u> | <u>186,550</u> | |
| <u>\$ 916,578</u> | <u>\$ 109,664</u> | <u>\$ 103,869</u> | <u>\$ 19,476</u> | <u>\$ -</u> | <u>\$ 574,776</u> | <u>\$ 28,511,172</u> |

FORT BEND COUNTY, TEXAS

**CAPITAL PROJECTS FUNDS - COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001**

with comparative totals for the year ended December 31, 2000

| | <u>Library Building</u> | <u>Rosenberg Annex Building</u> | <u>Needville JP/Constable Office</u> | <u>Travis Building Renovation</u> | <u>Fort Bend Parkway</u> |
|--|-----------------------------|---|--|---|------------------------------|
| Revenues | | | | | |
| Intergovernmental | \$ | \$ | \$ | \$ | \$ |
| Earnings on investments | 7,072 | | | | 1,195 |
| Unrealized gain on investments | | | | | |
| Miscellaneous | | | | | |
| Total Revenues | <u>7,072</u> | | | | <u>1,195</u> |
| Expenditures | | | | | |
| Current | | | | | |
| Parks and recreation | | | | | |
| Flood control projects | | | | | |
| Capital outlay | <u>42,154</u> | <u>594,567</u> | <u>659,373</u> | <u>28,967</u> | <u>837</u> |
| Total Expenditures | <u>42,154</u> | <u>594,567</u> | <u>659,373</u> | <u>28,967</u> | <u>837</u> |
| Revenues Over (Under) Expenditures | (35,082) | (594,567) | (659,373) | (28,967) | 358 |
| Other Financing Sources (Uses) | | | | | |
| Proceeds from issuance of bonds | | | | | |
| Operating transfers in from component unit | | | | | |
| Operating transfers in | | 149,847 | 86,485 | 647,106 | |
| Operating transfers (out) | | | | | |
| Total Other Financing Sources (Uses) | | <u>149,847</u> | <u>86,485</u> | <u>647,106</u> | |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | (35,082) | (444,720) | (572,888) | 618,139 | 358 |
| Fund Balances, January 1 | 176,934 | 444,720 | 607,360 | 25,800 | 26,857 |
| Prior Period Adjustment | | | | | |
| Fund Balances, As Restated, January 1 | <u>176,934</u> | <u>444,720</u> | <u>607,360</u> | <u>25,800</u> | <u>26,857</u> |
| Fund Balances, December 31 | <u>\$ 141,852</u> | <u>\$ -</u> | <u>\$ 34,472</u> | <u>\$ 643,939</u> | <u>\$ 27,215</u> |

| S. Post Oak Community Center | Juvenile Expansion Project | Bates Allen Park | FBFCWSC Construction County | Totals | |
|------------------------------------|----------------------------------|------------------------|-----------------------------------|--|---|
| | | | | 2001 | 2000 |
| \$ | \$ | \$ | \$ | \$ | \$ |
| | 16,240 | 23,499 3,215 | 163,762 | 32,890 1,159,810 89,978 595,552 | 168,408 540,122 31,855 284,100 |
| 412,000 | | | | | |
| 412,000 | 16,240 | 26,714 | 163,762 | 1,878,230 | 1,024,485 |
| | | 94,245 | | 94,245 | 85,432 |
| 1,383,532 | 560,879 | | 615,376 | 723,808 | 1,495,246 |
| 1,383,532 | 560,879 | 94,245 | 615,376 | 4,898,726 | 5,725,792 |
| (971,532) | (544,639) | (67,531) | (451,614) | (3,838,549) | (6,281,985) |
| | | | 11,613,705 | 40,346,641 | |
| 500,000 | 762,860 | | 2,100,000 | 6,351,362 (1,000,005) | 11,000 7,029,393 (99,149) |
| 500,000 | 762,860 | | 13,713,705 | 45,697,998 | 6,941,244 |
| (471,532) | 218,221 | (67,531) | 13,262,091 | 41,859,449 | 659,259 |
| 398,939 | 50,000 | 85,832 | (1,083,251) | 7,799,524 | 7,217,177 |
| | 576,271 | | | 576,271 | (76,912) |
| 398,939 | 626,271 | 85,832 | (1,083,251) | 8,375,795 | 7,140,265 |
| \$ (72,593) | \$ 844,492 | \$ 18,301 | \$12,178,840 | \$ 50,235,244 | \$ 7,799,524 |



FORT BEND COUNTY, TEXAS
INTERNAL SERVICE FUNDS
DETAILED FUND DESCRIPTIONS
DECEMBER 31, 2001

Page 1 of 1

EMPLOYEE BENEFITS

This fund is self-funded and is used to account for employees' medical insurance and retirement benefits.

CENTRAL STORE

This fund is self-funded and used to account for money spent by the central store on office supplies purchased in quantity and sold to County departments payable to the central store from each department's budget.

WORKERS' COMPENSATION

This fund is self-funded and used to account for employees' claims when an employee is injured on the job.

FORT BEND COUNTY, TEXAS
INTERNAL SERVICE FUNDS - COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | <u>Employee Benefits</u> | <u>Central Store</u> |
|--|------------------------------|--------------------------|
| Assets | | |
| Cash and temporary investments | | |
| Cash and cash equivalents | \$ 54,400 | \$ 22 |
| Due from other funds | 1,216,110 | |
| Other receivables | 73,916 | |
| | <hr/> | <hr/> |
| Total Assets | <u>\$ 1,344,426</u> | <u>\$ 22</u> |
| Liabilities and Fund Equity | | |
| Liabilities | | |
| Accounts payable | \$ 17,594 | \$ |
| Benefits payable | 1,282,307 | |
| Due to other funds | 1,250,000 | |
| | <hr/> | <hr/> |
| Total Liabilities | <u>2,549,901</u> | <hr/> |
| Fund Equity | | |
| Contributed capital | | |
| Retained earnings (deficit) | (1,205,475) | 22 |
| | <hr/> | <hr/> |
| Total Fund Equity | <u>(1,205,475)</u> | <u>22</u> |
| | <hr/> | <hr/> |
| Total Liabilities and Fund Equity | <u>\$ 1,344,426</u> | <u>\$ 22</u> |

EXHIBIT E-1

| Workers' Compensation | Totals | |
|----------------------------------|---------------------|---------------------|
| | 2001 | 2000 |
| \$ 1,458,586 | \$ 1,513,008 | \$ 2,590,937 |
| 7,626 | 1,223,736 | 133,633 |
| 31,500 | 105,416 | 200,923 |
| <u>\$ 1,497,712</u> | <u>\$ 2,842,160</u> | <u>\$ 2,925,493</u> |
| | | |
| \$ 78,081 | \$ 95,675 | \$ 51,104 |
| 680,898 | 1,963,205 | 1,696,978 |
| | 1,250,000 | 750 |
| <u>758,979</u> | <u>3,308,880</u> | <u>1,748,832</u> |
| | | |
| 252,091 | 252,091 | 252,091 |
| 486,642 | (718,811) | 924,570 |
| <u>738,733</u> | <u>(466,720)</u> | <u>1,176,661</u> |
| | | |
| <u>\$ 1,497,712</u> | <u>\$ 2,842,160</u> | <u>\$ 2,925,493</u> |

FORT BEND COUNTY, TEXAS
INTERNAL SERVICE FUNDS - COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | <u>Employee Benefits</u> | <u>Central Store</u> |
|--|------------------------------|--------------------------|
| Revenues | | |
| Charges for services | \$ 8,929,254 | \$ 5,525 |
| Operating Expenses | | |
| Current operations - general administration | 733,041 | 1,452 |
| Insurance premiums | 1,557,211 | |
| Benefits provided | 9,737,013 | |
| Total Operating Expenses | <u>12,027,265</u> | <u>1,452</u> |
| Operating Income (Loss) | (3,098,011) | 4,073 |
| Nonoperating Revenue | | |
| Earnings on investments | <u>209,958</u> | <u>426</u> |
| Net Income (Loss) Before Operating Transfers In (Out) | (2,888,053) | 4,499 |
| Operating transfers in | 1,833,500 | |
| Operating transfers (out) | | <u>(12,316)</u> |
| Total transfers in (out) | <u>1,833,500</u> | <u>(12,316)</u> |
| Net Income (Loss) | (1,054,553) | (7,817) |
| Retained Earnings (Deficit), January 1 | (150,922) | 7,839 |
| Prior Period Adjustment | | |
| Retained Earnings (Deficit), As Restated, January 1 | <u>(150,922)</u> | <u>7,839</u> |
| Retained Earnings (Deficit), December 31 | <u>\$ (1,205,475)</u> | <u>\$ 22</u> |

EXHIBIT E-2

| Workers' Compensation | Totals | |
|----------------------------------|---------------------|-------------------|
| | 2001 | 2000 |
| \$ 589,694 | \$ 9,524,473 | \$ 11,446,644 |
| 179,549 | 914,042 | 684,429 |
| 1,063,488 | 1,557,211 | 1,411,605 |
| | 10,800,501 | 9,148,489 |
| <u>1,243,037</u> | <u>13,271,754</u> | <u>11,244,523</u> |
| (653,343) | (3,747,281) | 202,121 |
| 72,332 | 282,716 | 362,771 |
| (581,011) | (3,464,565) | 564,892 |
| | 1,833,500 | 902,000 |
| | (12,316) | (902,000) |
| | <u>1,821,184</u> | |
| (581,011) | (1,643,381) | 564,892 |
| 1,067,653 | 924,570 | 579,528 |
| | | (219,850) |
| <u>1,067,653</u> | <u>924,570</u> | <u>359,678</u> |
| <u>\$ 486,642</u> | <u>\$ (718,811)</u> | <u>\$ 924,570</u> |

FORT BEND COUNTY, TEXAS
INTERNAL SERVICE FUNDS - COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2001
with comparative totals for the year ended December 31, 2000

| | <u>Employee Benefits</u> | <u>Central Store</u> |
|--|------------------------------|--------------------------|
| Cash Flows From Operating Activities | | |
| Charges for services | \$ 9,084,794 | \$ 5,525 |
| Payment of premiums | (1,557,211) | |
| Payment of benefits | (9,839,875) | |
| Payment of general administration expenses | (721,277) | |
| Payment of office supplies | | (1,452) |
| | <u>(3,033,569)</u> | <u>4,073</u> |
| Net Cash Provided (Used) by Operating Activities | | |
| Cash Flows From Noncapital Financing Activities | | |
| Operating transfers in | 1,833,500 | |
| Operating transfers (out) | | (12,316) |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>1,833,500</u> | <u>(12,316)</u> |
| Cash Flows From Investing Activities | | |
| Interest earned on investments | 209,958 | 426 |
| | <u>209,958</u> | <u>426</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (990,111) | (7,817) |
| Cash and Cash Equivalents, January 1 | <u>1,044,511</u> | <u>7,839</u> |
| Cash and Cash Equivalents, December 31 | <u>\$ 54,400</u> | <u>\$ 22</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities | | |
| Operating income (loss) | \$ (3,098,011) | \$ 4,073 |
| Change in assets and liabilities | | |
| (Increase) decrease in other receivables | 95,507 | |
| (Increase) decrease in due from other funds | (1,093,710) | |
| Increase (decrease) in accounts payable | 11,764 | |
| Increase (decrease) in benefits payable | (198,369) | |
| Increase (decrease) in due to other funds | 1,249,250 | |
| | <u>1,249,250</u> | |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (3,033,569)</u> | <u>\$ 4,073</u> |

| Workers' Compensation | Totals | |
|----------------------------------|-----------------------|---------------------|
| | 2001 | 2000 |
| \$ 593,301 | \$ 9,683,620 | \$ 11,313,761 |
| | (1,557,211) | (1,411,605) |
| (598,892) | (10,438,767) | (9,467,265) |
| (146,742) | (868,019) | (668,506) |
| | (1,452) | (7,335) |
| <u>(152,333)</u> | <u>(3,181,829)</u> | <u>(240,950)</u> |
| | 1,833,500 | 902,000 |
| | (12,316) | (902,000) |
| | <u>1,821,184</u> | |
| | | |
| <u>72,332</u> | <u>282,716</u> | <u>362,771</u> |
| | | |
| (80,001) | (1,077,929) | 121,821 |
| <u>1,538,587</u> | <u>2,590,937</u> | <u>2,469,116</u> |
| | | |
| <u>\$ 1,458,586</u> | <u>\$ 1,513,008</u> | <u>\$ 2,590,937</u> |
| | | |
| \$ (653,343) | \$ (3,747,281) | \$ 202,121 |
| | 95,507 | (108,886) |
| 3,607 | (1,090,103) | (133,633) |
| 32,807 | 44,571 | 8,588 |
| 464,596 | 266,227 | (209,890) |
| | 1,249,250 | 750 |
| <u>\$ (152,333)</u> | <u>\$ (3,181,829)</u> | <u>\$ (240,950)</u> |

TAXES HOLDING ACCOUNT

This fund is used to temporarily hold collections of ad valorem taxes prior to final deposit with the County Treasurer, or investment in short-term investments, if the cash position meets the operating needs.

PAYROLL

This fund is a clearing account for the County payroll.

FORT BEND COUNTY 125 EMPLOYEE BENEFITS

This fund is used to account for the receipts and disbursements of funds deducted from the employees' salaries for the payment of certain medical and child care expenses under the County's flexible employee benefit plan. The flexible benefit plan was created pursuant to Section 125 of the Revenue Act of 1978 which allows the employees to shelter certain expenses from federal income and social security taxation.

FEE OFFICERS

This fund is used to temporarily hold collections of court costs, fines, forfeitures, and other fees that are collected by the various elected and appointed officials of the County before they are distributed to the government entities and units for which they are collected.

COUNTY CLERK TRUST

This fund is used to account for the receipts and disbursements related to the money brought into the court for the purposes of a pending suit. The money or other property is in the custody and control of the court, to be held for the benefit of whomever it is finally adjudged to belong to. Disposition of the fund is subject to the orders of the County Courts.

DISTRICT CLERK TRUST

This fund is used to account for the receipts and disbursements related to the money brought into the court for the purposes of a pending suit. The money or other property is in the custody and control of the court, to be held for the benefit of whomever it is finally adjudged to belong to. Disposition of the fund is subject to the orders of the District Courts.

JUVENILE RESTITUTION

This fund is used to account for monies the courts order juvenile probationers or their guardians to pay to victims of the juveniles' crimes. The monies are collected from the probationers and then remitted to the victims.

ADULT RESTITUTION

This fund is used to account for monies the courts order adult probationers to pay to victims of his or her crimes. The monies are collected from the probationers and then remitted to the victims.

PENDING FORFEITURES

This fund is used to account for monies seized from drug traffickers and held by the County until a court determines the recipient(s) of the funds.

SHERIFF INMATE PROPERTY

This fund is used to account for monies held on behalf of inmates at the County Jail. When the inmates are released, the monies are returned to them.

BAIL BOND SECURITIES

This fund is used to account for refundable deposits received from various bail bondsmen.

COMPENSATION TO VICTIMS OF CRIME

This fund is used to account for the receipts collected for the State of Texas and the subsequent disbursement of the collections to the State. The County retains a 10% administrative fee from the receipts.

APPELLATE JUDICIAL SYSTEM

This fund is used to account for the collection of fees associated with cases filed before appellate courts to be used to defray costs incurred on the services provided by the courts of appeal.

JUDICIAL COURT TRAINING

This fund is used to account for the receipts collected for the State of Texas and the subsequent disbursement of the receipts to the State for Judicial court training purposes.

CRIMINAL JUSTICE PLANNING

This fund is used to account for the receipts collected for the State of Texas and the subsequent disbursement of the collections to the State. The County retains a 10% administrative fee from the receipts.

DEPARTMENT OF PUBLIC SAFETY FEES

This fund is used to record receipts collected for the Department of Public Safety and the subsequent disbursement of those receipts to the department.

LAW ENFORCEMENT OFFICERS STANDARDS AND EDUCATION (LEOSE)

This fund is used to account for the receipts collected for the State of Texas and the subsequent disbursement of the collections to the State. The County retains a 10% administrative fee from the receipts.

OPERATOR/CHAUFFEUR'S LICENSE

This fund is used to account for the court costs collected for the State of Texas and the subsequent remittances to the State. The County retains a 10% administrative fee from the receipts.

BOND FEES TO CRIME STOPPERS

This fund is used as a holding account for bond fees collected from the defendants with Class A or B misdemeanors and only applied if they bond out of jail. This new fee was effective September 1989 and the County does not retain a commission fee for collection.

COMPREHENSIVE REHABILITATION

This fund is used to account for the receipts and disbursements of court costs collected by the County for an offense under Subchapter D, Chapter 103 of the Code of Criminal Procedure. The fees are to be remitted to the State Comptroller on a quarterly basis.

TRAFFIC

This fund is used to account for the receipts and disbursements of court costs collected under House Bill 70 for misdemeanor traffic offenses. The fees are remitted to the State Comptroller on a monthly basis.

ON-SITE WASTE WATER

This fund is used to account for the receipts collected for the State of Texas and the subsequent disbursement of the collections to the State. The fund is used for studying and improving wastewater disposal.

CONSOLIDATED COURT COSTS

This fund is used to account for court fees paid to the County for class C offenses. The 75th State legislature consolidated ten previous court costs into one fund for accounting purposes. The County retains 10% of the fees and all interest earned thereon and remits the remainder to the State Comptroller.

UNCLAIMED PROPERTY

This fund is used to account for unclaimed monies collected by the County Clerk and District Clerk. After three years the unclaimed money is either deposited with the County Treasurer or escheated to the State depending on the amount.

DISTRICT ATTORNEY BAD CHECK FUND

This fund is used to account for receipts and disbursements of the bad check collection fee collected by the District Attorney. These funds are to be used for the operation of the District Attorney's office.

FORT BEND COUNTY, TEXAS
AGENCY FUNDS - COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

EXHIBIT F-1
Page 1 of 2

| Assets | Cash and Cash Equivalents | Investments | Due From Other Funds | Totals |
|--|--|--------------------|---------------------------------|----------------------|
| Taxes holding account | \$ 62,186,940 | \$ 833 | \$ | \$ 62,187,773 |
| Payroll | 757,007 | | | 757,007 |
| FBC 125 employee benefits | 63,569 | | 18,314 | 81,883 |
| Fee officers | 1,249,231 | | | 1,249,231 |
| County clerk trust | 4,850,131 | | | 4,850,131 |
| District clerk trust | 4,213,632 | | | 4,213,632 |
| Juvenile restitution | 11,118 | | | 11,118 |
| Adult restitution | 12,667 | | | 12,667 |
| Pending forfeitures | 149,049 | | | 149,049 |
| Sheriff inmate property | 308,942 | | | 308,942 |
| Bail bond securities | 3,236 | | | 3,236 |
| Compensation to victims of crime | 103,875 | | 26,861 | 130,736 |
| Appellate judicial system | 16,859 | | 2,085 | 18,944 |
| Judicial court training | 11,289 | | 2,918 | 14,207 |
| Criminal justice planning | 267 | | 50 | 317 |
| Department of public safety fees | 16,787 | | 4,394 | 21,181 |
| Law enforcement officers standards and education(LEOSE) | 103 | | 10 | 113 |
| Operator/chauffeur's license | 2,103 | | 975 | 3,078 |
| Bond fees to crime stoppers | 24 | | 9 | 33 |
| Comprehensive rehabilitation | 5 | | | 5 |
| Traffic | 30 | | 5 | 35 |
| On-site waste water | 622 | | | 622 |
| Consolidated court costs | 211,232 | | 62,885 | 274,117 |
| Unclaimed property | 4,451 | | | 4,451 |
| District attorney bad check | 17,245 | | | 17,245 |
| 2001 Totals | \$ 74,190,414 | \$ 833 | \$ 118,506 | \$ 74,309,753 |
| 2000 Totals | \$ 59,028,448 | \$ 687,133 | \$ 87,672 | \$ 59,803,253 |

FORT BEND COUNTY, TEXAS
AGENCY FUNDS - COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

EXHIBIT F-1
Page 2 of 2

| Liabilities | Accounts Payable | Due to Other Funds | Due to Other Governments /Units | Totals |
|--|-------------------------|---------------------------|--|----------------------|
| Taxes holding account | \$ | \$ 40,117,478 | \$ 22,070,295 | \$ 62,187,773 |
| Payroll | | 757,007 | | 757,007 |
| FBC 125 employee benefits | | 62,187 | 19,696 | 81,883 |
| Fee officers | | 746,319 | 502,912 | 1,249,231 |
| County clerk trust | | | 4,850,131 | 4,850,131 |
| District clerk trust | | | 4,213,632 | 4,213,632 |
| Juvenile restitution | | | 11,118 | 11,118 |
| Adult restitution | | | 12,667 | 12,667 |
| Pending forfeitures | | | 149,049 | 149,049 |
| Sheriff inmate property | | | 308,942 | 308,942 |
| Bail bond securities | | 7 | 3,229 | 3,236 |
| Compensation to victims of crime | | 175 | 130,561 | 130,736 |
| Appellate judicial system | | 34 | 18,910 | 18,944 |
| Judicial court training | | 18 | 14,189 | 14,207 |
| Criminal justice planning | | 1 | 316 | 317 |
| Department of public safety fees | | 28 | 21,153 | 21,181 |
| Law enforcement officers standards and education(LEOSE) | | | 113 | 113 |
| Operator/chauffeur's license | | 3 | 3,075 | 3,078 |
| Bond fees to crime stoppers | | | 33 | 33 |
| Comprehensive rehabilitation | | | 5 | 5 |
| Traffic | | | 35 | 35 |
| On-site waste water | | 2 | 620 | 622 |
| Consolidated court costs | | 334 | 273,783 | 274,117 |
| Unclaimed property | | 9 | 4,442 | 4,451 |
| District attorney bad check | | | 17,245 | 17,245 |
| 2001 Totals | \$ - | \$ 41,683,602 | \$ 32,626,151 | \$ 74,309,753 |
| 2000 Totals | \$ 14,990 | \$ 35,323,202 | \$ 24,465,061 | \$ 59,803,253 |

FORT BEND COUNTY, TEXAS**AGENCY FUNDS - COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2001****EXHIBIT F-2**

| | Beginning Balance | Additions | Reductions | Ending Balance |
|----------------------------------|------------------------------|---------------------|---------------------|---------------------------|
| Taxes holding account | \$48,766,790 | \$67,311,755 | \$53,890,772 | \$ 62,187,773 |
| Payroll | 760,850 | 44,134 | 47,977 | 757,007 |
| FBC 125 employee benefits | 60,926 | 255,382 | 234,425 | 81,883 |
| Fee officers | 1,227,876 | 2,627,539 | 2,606,184 | 1,249,231 |
| County clerk trust | 4,260,015 | 715,092 | 124,976 | 4,850,131 |
| District clerk trust | 3,770,252 | 443,380 | | 4,213,632 |
| Child support trust | 9,217 | | 9,217 | |
| Juvenile restitution | 6,003 | 5,115 | | 11,118 |
| Adult restitution | 621 | 12,046 | | 12,667 |
| Pending forfeitures | 193,213 | | 44,164 | 149,049 |
| Sheriff inmate property | 281,227 | 27,715 | | 308,942 |
| Bail bond securities | 3,247 | 195 | 206 | 3,236 |
| Compensation to victims of crime | 142,418 | 542,865 | 554,547 | 130,736 |
| Appellate judicial system | 18,920 | 148,335 | 148,311 | 18,944 |
| Judicial court training | 16,520 | 62,289 | 64,602 | 14,207 |
| Criminal justice planning | 864 | 1,995 | 2,542 | 317 |
| Department of public safety fees | 26,079 | 149,239 | 154,137 | 21,181 |
| Law enforcement officers | | | | |
| standards and education (LEOSE) | 369 | 788 | 1,044 | 113 |
| Operator/chauffeur's license | 3,383 | 13,817 | 14,122 | 3,078 |
| Bond fees to crime stoppers | 92 | 219 | 278 | 33 |
| Comprehensive rehabilitation | 110 | 688 | 793 | 5 |
| Traffic | 171 | 370 | 506 | 35 |
| On-site waste water | 1,058 | 9,373 | 9,809 | 622 |
| Consolidated court costs | 226,520 | 1,088,358 | 1,040,761 | 274,117 |
| Unclaimed property | 4,466 | 268 | 283 | 4,451 |
| District attorney bad check | 22,046 | 22,046 | 26,847 | 17,245 |
| Totals | \$59,803,253 | \$73,483,003 | \$58,976,503 | \$ 74,309,753 |

FORT BEND COUNTY, TEXAS
GENERAL FIXED ASSETS ACCOUNT GROUP
DECEMBER 31, 2001

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for tangible assets having a useful life longer than a year and having a monetary value large enough to warrant maintaining the related custodial records.

FORT BEND COUNTY
COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

EXHIBIT G-1

| | <u>2001</u> | <u>2000</u> |
|--|------------------------------|------------------------------|
| General Fixed Assets | | |
| Land | \$ 8,160,488 | \$ 8,111,524 |
| Buildings | 89,371,660 | 84,458,177 |
| Equipment | 35,750,653 | 34,586,409 |
| Construction-in-Progress | <u>2,796,552</u> | <u>3,563,140</u> |
| Total General Fixed Assets | <u><u>\$ 136,079,353</u></u> | <u><u>\$ 130,719,250</u></u> |
| Investment in General Fixed Assets | | |
| From current revenues | \$ 75,295,759 | \$ 74,077,067 |
| From capital projects funds | 56,216,696 | 52,818,195 |
| From gifts and donations | 1,886,876 | 1,886,876 |
| From asset forfeitures | 141,393 | 152,374 |
| From state and federal grants | 2,404,908 | 1,651,017 |
| Acquisitions prior to December 31, 1983 source undetermined | <u>133,721</u> | <u>133,721</u> |
| Total Investment in General Fixed Assets | <u><u>\$ 136,079,353</u></u> | <u><u>\$ 130,719,250</u></u> |

FORT BEND COUNTY
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION
AND ACTIVITY
AS OF DECEMBER 31, 2001

| Function / Department | Land | Buildings | Equipment |
|---|------------------|-------------------|-------------------|
| General Administration | | | |
| County Judge | \$ | \$ | \$ 684,119 |
| Commissioner Precinct #1 | | | 11,643 |
| Commissioner Precinct #2 | | 180,257 | 25,411 |
| Commissioner Precinct #3 | | 30,107 | 24,674 |
| Commissioner Precinct #4 | 120,188 | 269,021 | 48,674 |
| Risk Management/Insurance | | | 18,315 |
| County Clerk | | | 996,865 |
| Elections Administrator | | | 237,755 |
| Building Services | | | 56,896 |
| Vehicle Maintenance | | 850,336 | 111,730 |
| Management Information Systems | | | 1,613,235 |
| Telecommunications | | | 435,324 |
| Nondepartmental | 5,048,054 | 23,759,658 | |
| Purchasing Agent | | | 58,810 |
| Records Management | | | 83,038 |
| Centralized Mailroom | | | 18,821 |
| Total General Administration | <u>5,168,242</u> | <u>25,089,379</u> | <u>4,425,310</u> |
| Financial Administration | | | |
| Tax Collector | | | 103,439 |
| County Auditor | | | 15,857 |
| Total Financial Administration | | | <u>119,296</u> |
| Administration of Justice | | | |
| District Clerk | | | 194,242 |
| Juvenile Detention | | | 66,887 |
| 240th District Court | | | 5,995 |
| District Attorney | | | 100,624 |
| County Attorney | | | 34,758 |
| Child Support | | | 35,274 |
| Adult Probation | | 737,593 | 336,682 |
| Juvenile Probation | | 3,726,890 | 271,463 |
| Justice of the Peace #2 | | | 20,999 |
| Total Administration of Justice | | <u>4,464,483</u> | <u>1,066,924</u> |
| Construction and Maintenance | | | |
| County Engineering Department | | 627,216 | 956,729 |
| Road & Bridge Department | 927,161 | 2,926,339 | 11,603,208 |
| Total Construction and Maintenance | <u>927,161</u> | <u>3,553,555</u> | <u>12,559,937</u> |

| <u>Construction-in</u> <u>-Progress</u> | <u>Total</u> |
|--|-------------------|
| \$ | \$ 684,119 |
| | 11,643 |
| | 205,668 |
| | 54,781 |
| | 437,883 |
| | 18,315 |
| | 996,865 |
| | 237,755 |
| | 56,896 |
| | 962,066 |
| | 1,613,235 |
| | 435,324 |
| 2,087,659 | 30,895,371 |
| | 58,810 |
| | 83,038 |
| | 18,821 |
| <u>2,087,659</u> | <u>36,770,590</u> |
| | 103,439 |
| | 15,857 |
| | <u>119,296</u> |
| | 194,242 |
| | 66,887 |
| | 5,995 |
| | 100,624 |
| | 34,758 |
| | 35,274 |
| | 1,074,275 |
| | 3,998,353 |
| | 20,999 |
| | <u>5,531,407</u> |
| | 1,583,945 |
| | <u>15,456,708</u> |
| | <u>17,040,653</u> |

FORT BEND COUNTY
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION
AND ACTIVITY
AS OF DECEMBER 31, 2001

| Function / Department | Land | Buildings | Equipment |
|------------------------------------|--------------|---------------|---------------|
| Health & Welfare | | | |
| FBC Social Services | \$ | \$ | \$ 124,484 |
| County Health Department | | 47,112 | 295,680 |
| Ambulance/EMS | | 261,764 | 785,159 |
| Animal Control | | 60,727 | 128,551 |
| Indigent Health Care | | | |
| Total Health & Welfare | | 369,603 | 1,333,874 |
| Cooperative Service | | | |
| County Extension Service | | 412,516 | 124,480 |
| Veterans' Service | | | 17,499 |
| Community Development | | 1,312,073 | 61,280 |
| Total Cooperative Service | | 1,724,589 | 203,259 |
| Public Safety | | | |
| Constable #1 | | | 300,376 |
| Constable #2 | | 20,000 | 207,864 |
| Constable #3 | | | 185,423 |
| Constable #4 | | | 344,280 |
| Sheriff and Jail | 408,087 | 33,129,183 | 6,376,435 |
| Department of Public Safety | | 7,568 | 14,988 |
| Emergency Management | | 7,220 | 222,518 |
| Total Public Safety | 408,087 | 33,163,971 | 7,651,884 |
| Parks and Recreation | | | |
| Fairgrounds | 419,552 | 3,188,353 | 247,380 |
| Parks Department | 296,750 | 399,284 | 346,288 |
| Total Parks and Recreation | 716,302 | 3,587,637 | 593,668 |
| Drainage | 166,556 | 1,162,756 | 6,929,368 |
| Library | 774,140 | 16,255,687 | 867,133 |
| Totals General Fixed Assets | \$ 8,160,488 | \$ 89,371,660 | \$ 35,750,653 |

| <u>Construction-in-Progress</u> | <u>Total</u> |
|---------------------------------|-----------------------|
| \$ | \$ 124,484 |
| | 342,792 |
| | 1,046,923 |
| | 189,278 |
| | <u>1,703,477</u> |
| | 536,996 |
| | 17,499 |
| 708,893 | 2,082,246 |
| <u>708,893</u> | <u>2,636,741</u> |
| | 300,376 |
| | 227,864 |
| | 185,423 |
| | 344,280 |
| | 39,913,705 |
| | 22,556 |
| | 229,738 |
| | <u>41,223,942</u> |
| | 3,855,285 |
| | 1,042,322 |
| | <u>4,897,607</u> |
| | 8,258,680 |
| | <u>17,896,960</u> |
| <u>\$ 2,796,552</u> | <u>\$ 136,079,353</u> |

FORT BEND COUNTY
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION
AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2001

| <u>Function / Department</u> | <u>Balance January 1</u> | <u>Additions</u> | <u>Transfers In</u> |
|---|------------------------------|------------------|-------------------------|
| General Administration | | | |
| County Judge | \$ 628,534 | \$ 61,580 | \$ |
| Commissioner Precinct #1 | 11,643 | | |
| Commissioner Precinct #2 | 219,059 | | |
| Commissioner Precinct #3 | 50,481 | | 18,299 |
| Commissioner Precinct #4 | 437,883 | | |
| Risk Management/Insurance | 18,315 | 60,809 | |
| County Clerk | 1,008,860 | | |
| Elections Administrator | 237,755 | | |
| Building Services | 56,896 | | |
| Vehicle Maintenance | 983,850 | 12,651 | |
| Management Information Systems | 1,433,146 | 155,437 | 63,881 |
| Telecommunications | 427,316 | 53,346 | 8,008 |
| Nondepartmental | 27,525,543 | 3,349,538 | 48,963 |
| Purchasing Agent | 58,810 | | |
| Records Management | 64,577 | 11,738 | 6,723 |
| Centralized Mailroom | 34,616 | 5,000 | 13,821 |
| Total General Administration | <u>33,197,284</u> | <u>3,710,099</u> | <u>159,695</u> |
| Financial Administration | | | |
| Tax Collector | 80,854 | 22,585 | |
| County Auditor | 15,857 | 63,881 | |
| County Treasurer | | 48,964 | |
| Total Financial Administration | <u>96,711</u> | <u>135,430</u> | |
| Administration of Justice | | | |
| District Clerk | 194,242 | | |
| Juvenile Detention | | 66,887 | |
| 240th District Court | 5,995 | | |
| District Attorney | 86,625 | | 13,999 |
| County Attorney | 13,565 | | 21,193 |
| Child Support | 30,049 | 5,225 | |
| Adult Probation | 1,074,275 | | |
| Juvenile Probation | 3,921,653 | 65,395 | 53,346 |
| Justice of the Peace #2 | 20,999 | | |
| Total Administration of Justice | <u>5,347,403</u> | <u>137,507</u> | <u>88,538</u> |
| Construction and Maintenance | | | |
| County Engineering Department | 1,497,005 | 120,699 | 15,918 |
| Road & Bridge Department | 15,169,754 | 1,141,429 | 65,260 |
| Total Construction and Maintenance | <u>16,666,759</u> | <u>1,262,128</u> | <u>81,178</u> |

| <u>Transfers Out</u> | <u>Disposals</u> | <u>Balance December 31</u> |
|--------------------------|------------------|--------------------------------|
| \$ | \$ 5,995 | \$ 684,119 |
| | | 11,643 |
| | 13,391 | 205,668 |
| 13,999 | | 54,781 |
| | | 437,883 |
| 60,809 | | 18,315 |
| | 11,995 | 996,865 |
| | | 237,755 |
| | | 56,896 |
| | 34,435 | 962,066 |
| | 39,229 | 1,613,235 |
| 53,346 | | 435,324 |
| 28,673 | | 30,895,371 |
| | | 58,810 |
| | | 83,038 |
| 6,723 | 27,893 | 18,821 |
| <u>163,550</u> | <u>132,938</u> | <u>36,770,590</u> |
| | | 103,439 |
| 63,881 | | 15,857 |
| 48,964 | | |
| <u>112,845</u> | | <u>119,296</u> |
| | | 194,242 |
| | | 66,887 |
| | | 5,995 |
| | | 100,624 |
| | | 34,758 |
| | | 35,274 |
| | | 1,074,275 |
| | 42,041 | 3,998,353 |
| | | 20,999 |
| | <u>42,041</u> | <u>5,531,407</u> |
| | | |
| 23,974 | 25,703 | 1,583,945 |
| <u>69,711</u> | <u>850,024</u> | <u>15,456,708</u> |
| | | |
| <u>93,685</u> | <u>875,727</u> | <u>17,040,653</u> |

FORT BEND COUNTY
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION
AND ACTIVITY
FOR YEAR ENDED DECEMBER 31, 2001

| <u>Function / Department</u> | <u>Balance January 1</u> | <u>Additions</u> | <u>Transfers In</u> |
|-----------------------------------|------------------------------|---------------------|-------------------------|
| Health & Welfare | | | |
| FBC Social Services | \$ 124,484 | \$ | \$ |
| County Health Department | 337,347 | 35,046 | |
| Ambulance/EMS | 1,074,952 | 99,855 | |
| Animal Control | 166,335 | 36,176 | |
| Indigent Health Care | 8,008 | | |
| Total Health & Welfare | <u>1,711,126</u> | <u>171,077</u> | |
| Cooperative Service | | | |
| County Extension Service | 501,996 | 29,000 | 6,000 |
| Veterans' Service | 17,499 | | |
| Community Development | 1,373,354 | 708,892 | |
| Total Cooperative Service | <u>1,892,849</u> | <u>737,892</u> | <u>6,000</u> |
| Public Safety | | | |
| Constable #1 | 292,648 | 21,407 | |
| Constable #2 | 227,864 | | |
| Constable #3 | 202,658 | | |
| Constable #4 | 328,442 | 42,504 | |
| Sheriff and Jail | 39,442,146 | 837,164 | 60,809 |
| Department of Public Safety | 22,556 | | |
| Emergency Management | 229,738 | | |
| Total Public Safety | <u>40,746,052</u> | <u>901,075</u> | <u>60,809</u> |
| Parks and Recreation | | | |
| Fairgrounds | 3,854,609 | 7,479 | 17,665 |
| Parks Department | 1,066,414 | 43,294 | 22,673 |
| Total Parks and Recreation | <u>4,921,023</u> | <u>50,773</u> | <u>40,338</u> |
| Drainage | <u>8,259,861</u> | <u>500,284</u> | <u>28,076</u> |
| Library | <u>17,880,182</u> | <u>34,328</u> | |
| Total General Fixed Assets | <u>\$130,719,250</u> | <u>\$ 7,640,593</u> | <u>\$ 464,634</u> |

| <u>Transfers Out</u> | <u>Disposals</u> | <u>Balance December 31</u> |
|--------------------------|---------------------|--------------------------------|
| \$ | \$ | \$ 124,484 |
| | 29,601 | 342,792 |
| 65,259 | 62,625 | 1,046,923 |
| | 13,233 | 189,278 |
| 8,008 | | |
| <u>73,267</u> | <u>105,459</u> | <u>1,703,477</u> |
| | | 536,996 |
| | | 17,499 |
| | | 2,082,246 |
| | | <u>2,636,741</u> |
| | 13,679 | 300,376 |
| | | 227,864 |
| | 17,235 | 185,423 |
| | 26,666 | 344,280 |
| | 426,414 | 39,913,705 |
| | | 22,556 |
| | | 229,738 |
| | <u>483,994</u> | <u>41,223,942</u> |
| | 24,468 | 3,855,285 |
| 5,369 | 84,690 | 1,042,322 |
| <u>5,369</u> | <u>109,158</u> | <u>4,897,607</u> |
| 15,918 | 513,623 | 8,258,680 |
| | 17,550 | 17,896,960 |
| <u>\$ 464,634</u> | <u>\$ 2,280,490</u> | <u>\$ 136,079,353</u> |

FORT BEND COUNTY, TEXAS
GENERAL LONG-TERM DEBT ACCOUNT GROUP
DECEMBER 31, 2001

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Account Group is used to record and account for the outstanding general-obligation and revenue bonds payable, certificates of obligation payable, loans and leases payable, and the long-term liabilities.

FORT BEND COUNTY, TEXAS
COMPARATIVE SCHEDULE OF GENERAL LONG-TERM DEBT
AS OF DECEMBER 31, 2001
with comparative totals as of December 31, 2000

EXHIBIT H-1

| | <u>2001</u> | <u>2000</u> |
|--|-----------------------------|-----------------------------|
| Amount Available and to be Provided for Payment of Long-Term Debt | | |
| Amount available in debt service fund | \$ 1,973,033 | \$ 1,860,191 |
| Amount to be provided for retirement of general long-term debt | <u>94,463,286</u> | <u>59,212,382</u> |
| Total Available and to be Provided | <u><u>\$ 96,436,319</u></u> | <u><u>\$ 61,072,573</u></u> |
| General Long-Term Debt | | |
| General obligation bonds payable | \$ 65,770,000 | \$ 39,525,000 |
| Revenue bonds payable | 27,580,000 | 17,810,000 |
| Certificates of obligation payable | 240,000 | 585,000 |
| Obligations under capital lease | 420,531 | 998,495 |
| Accrued compensated absences | <u>2,425,788</u> | <u>2,154,078</u> |
| Total General Long-Term Debt | <u><u>\$ 96,436,319</u></u> | <u><u>\$ 61,072,573</u></u> |

FORT BEND COUNTY, TEXAS
GENERAL LONG TERM DEBT ACCOUNT GROUP
DEBT SERVICE REQUIREMENTS TO MATURITY
AS OF DECEMBER 31, 2001

| Fiscal Year Ending December 31, | Totals | | |
|--|-----------------------|----------------------|----------------------|
| | Total | Principal | Interest |
| 2002 | \$ 10,381,361 | \$ 5,705,531 | \$ 4,675,830 |
| 2003 | 9,745,527 | 5,460,000 | 4,285,527 |
| 2004 | 9,618,847 | 5,590,000 | 4,028,847 |
| 2005 | 9,490,377 | 5,730,000 | 3,760,377 |
| 2006 | 9,478,987 | 6,000,000 | 3,478,987 |
| 2007 | 9,438,954 | 6,260,000 | 3,178,954 |
| 2008 | 9,346,248 | 6,485,000 | 2,861,248 |
| 2009 | 9,414,677 | 6,850,000 | 2,564,677 |
| 2010 | 9,047,231 | 6,815,000 | 2,232,231 |
| 2011 | 8,500,408 | 6,600,000 | 1,900,408 |
| 2012 | 4,868,376 | 3,315,000 | 1,553,376 |
| 2013 | 4,754,802 | 3,365,000 | 1,389,802 |
| 2014 | 4,707,469 | 3,490,000 | 1,217,469 |
| 2015 | 4,551,081 | 3,510,000 | 1,041,081 |
| 2016 | 4,377,441 | 3,510,000 | 867,441 |
| 2017 | 3,766,297 | 3,075,000 | 691,297 |
| 2018 | 3,610,625 | 3,075,000 | 535,625 |
| 2019 | 3,456,875 | 3,075,000 | 381,875 |
| 2020 | 3,278,750 | 3,050,000 | 228,750 |
| 2021 | 3,126,250 | 3,050,000 | 76,250 |
| Totals | \$ 134,960,583 | \$ 94,010,531 | \$ 40,950,052 |

| Fiscal Year Ending December 31, | Permanent Improvement Refunding Bonds Series 1993 | | Fort Bend Flood Control and Water Supply Corporation Series 1995 | | Fort Bend Flood Control and Water Supply Corporation Series 2001 | |
|--|---|---------------------|---|-------------------|---|---------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2002 | \$ 835,000 | \$ 1,421,143 | \$ 505,000 | \$ 241,256 | \$ 140,000 | \$ 664,040 |
| 2003 | 2,570,000 | 1,384,403 | 545,000 | 212,897 | 160,000 | 564,338 |
| 2004 | 2,580,000 | 1,268,753 | 590,000 | 181,820 | 160,000 | 559,058 |
| 2005 | 2,590,000 | 1,150,073 | 640,000 | 147,835 | 160,000 | 553,458 |
| 2006 | 2,705,000 | 1,028,343 | 690,000 | 110,582 | 160,000 | 547,578 |
| 2007 | 2,860,000 | 899,855 | 755,000 | 69,383 | 160,000 | 541,459 |
| 2008 | 2,925,000 | 762,575 | 815,000 | 23,839 | 160,000 | 535,058 |
| 2009 | 4,190,000 | 619,250 | | | 160,000 | 528,416 |
| 2010 | 4,130,000 | 409,750 | | | 160,000 | 521,618 |
| 2011 | 4,065,000 | 203,250 | | | 160,000 | 514,658 |
| 2012 | | | | | 920,000 | 490,438 |
| 2013 | | | | | 950,000 | 447,650 |
| 2014 | | | | | 1,050,000 | 397,344 |
| 2015 | | | | | 1,050,000 | 340,906 |
| 2016 | | | | | 1,025,000 | 285,141 |
| 2017 | | | | | 1,025,000 | 230,047 |
| 2018 | | | | | 1,025,000 | 176,875 |
| 2019 | | | | | 1,025,000 | 125,625 |
| 2020 | | | | | 1,000,000 | 75,000 |
| 2021 | | | | | 1,000,000 | 25,000 |
| Totals | \$ 29,450,000 | \$ 9,147,395 | \$ 4,540,000 | \$ 987,612 | \$ 11,650,000 | \$ 8,123,707 |

| Fort Bend Parkway Road District Series 1990 | | Certificates of Obligation Series 1991 | | Permanent Improvement Bonds Series 1992 | |
|--|-----------------|---|-----------------|--|-----------------|
| Principal | Interest | Principal | Interest | Principal | Interest |
| \$ 85,000 | \$ 92,851 | \$ 40,000 | \$ 13,200 | \$ 1,700,000 | \$ 110,500 |
| 95,000 | 85,334 | 50,000 | 10,500 | | |
| 105,000 | 76,881 | 50,000 | 7,500 | | |
| 115,000 | 67,531 | 50,000 | 4,500 | | |
| 120,000 | 57,544 | 50,000 | 1,500 | | |
| 135,000 | 46,706 | | | | |
| 145,000 | 34,716 | | | | |
| 160,000 | 21,563 | | | | |
| 170,000 | 7,331 | | | | |

| | | | | | |
|---------------------|-------------------|-------------------|------------------|---------------------|-------------------|
| <u>\$ 1,130,000</u> | <u>\$ 490,457</u> | <u>\$ 240,000</u> | <u>\$ 37,200</u> | <u>\$ 1,700,000</u> | <u>\$ 110,500</u> |
|---------------------|-------------------|-------------------|------------------|---------------------|-------------------|

| Permanent Improvement Bonds Series 1997 | | Fort Bend Flood Control and Water Supply Corporation Series 1999 Refunding | | General Obligation Bonds Series 2001 | |
|--|---------------------|---|---------------------|---|----------------------|
| Principal | Interest | Principal | Interest | Principal | Interest |
| \$ 195,000 | \$ 239,625 | \$ 1,460,000 | \$ 492,380 | \$ 325,000 | \$ 1,384,850 |
| 205,000 | 226,950 | 1,510,000 | 429,255 | 325,000 | 1,371,850 |
| 215,000 | 213,625 | 1,565,000 | 362,360 | 325,000 | 1,358,850 |
| 230,000 | 199,650 | 1,620,000 | 291,480 | 325,000 | 1,345,850 |
| 245,000 | 184,700 | 1,680,000 | 216,390 | 350,000 | 1,332,350 |
| 260,000 | 169,388 | 1,740,000 | 134,250 | 350,000 | 1,317,913 |
| 275,000 | 156,647 | 1,815,000 | 45,375 | 350,000 | 1,303,038 |
| 290,000 | 142,898 | | | 2,050,000 | 1,252,550 |
| 305,000 | 128,107 | | | 2,050,000 | 1,165,425 |
| 325,000 | 112,400 | | | 2,050,000 | 1,070,100 |
| 345,000 | 95,338 | | | 2,050,000 | 967,600 |
| 365,000 | 77,052 | | | 2,050,000 | 865,100 |
| 390,000 | 57,525 | | | 2,050,000 | 762,600 |
| 410,000 | 38,025 | | | 2,050,000 | 662,150 |
| 435,000 | 19,575 | | | 2,050,000 | 562,725 |
| | | | | 2,050,000 | 461,250 |
| | | | | 2,050,000 | 358,750 |
| | | | | 2,050,000 | 256,250 |
| | | | | 2,050,000 | 153,750 |
| | | | | 2,050,000 | 51,250 |
| <u>\$ 4,490,000</u> | <u>\$ 2,061,505</u> | <u>\$ 11,390,000</u> | <u>\$ 1,971,490</u> | <u>\$ 29,000,000</u> | <u>\$ 18,004,201</u> |

FORT BEND COUNTY, TEXAS
GENERAL LONG TERM DEBT ACCOUNT GROUP
DEBT SERVICE REQUIREMENTS TO MATURITY
AS OF DECEMBER 31, 2001

EXHIBIT H-2
Page 2 of 2

| Fiscal Year Ending December 31, | Motor Grader - Road & Bridge Capital Lease | | Motor Grader - Road & Bridge Capital Lease | | Gradall Capital Lease | |
|--|---|-----------------|---|-----------------|--------------------------|-----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2002 | \$ 45,723 | \$ 2,255 | \$ 45,723 | \$ 2,255 | \$ 54,406 | \$ 2,937 |
| 2003 | | | | | | |
| 2004 | | | | | | |
| 2005 | | | | | | |
| 2006 | | | | | | |
| 2007 | | | | | | |
| 2008 | | | | | | |
| 2009 | | | | | | |
| 2010 | | | | | | |
| 2011 | | | | | | |
| 2012 | | | | | | |
| 2013 | | | | | | |
| 2014 | | | | | | |
| 2015 | | | | | | |
| 2016 | | | | | | |
| 2017 | | | | | | |
| 2018 | | | | | | |
| 2019 | | | | | | |
| 2020 | | | | | | |
| 2021 | | | | | | |
| Totals | <u>\$ 45,723</u> | <u>\$ 2,255</u> | <u>\$ 45,723</u> | <u>\$ 2,255</u> | <u>\$ 54,406</u> | <u>\$ 2,937</u> |

| Fiscal Year Ending December 31, | Tractor - Drainage Capital Lease | | Motor Grader - Drainage Capital Lease | | IBM Main Frame Capital Lease | |
|--|-------------------------------------|-------------|--|-----------------|---------------------------------|-----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2002 | \$ 40,920 | \$ - | \$ 45,723 | \$ 2,255 | \$ 188,036 | \$ 6,283 |
| 2003 | | | | | | |
| 2004 | | | | | | |
| 2005 | | | | | | |
| 2006 | | | | | | |
| 2007 | | | | | | |
| 2008 | | | | | | |
| 2009 | | | | | | |
| 2010 | | | | | | |
| 2011 | | | | | | |
| 2012 | | | | | | |
| 2013 | | | | | | |
| 2014 | | | | | | |
| 2015 | | | | | | |
| 2016 | | | | | | |
| 2017 | | | | | | |
| 2018 | | | | | | |
| 2019 | | | | | | |
| 2020 | | | | | | |
| 2021 | | | | | | |
| Totals | <u>\$ 40,920</u> | <u>\$ -</u> | <u>\$ 45,723</u> | <u>\$ 2,255</u> | <u>\$ 188,036</u> | <u>\$ 6,283</u> |

UNAUDITED STATISTICAL SECTION

FORT BEND COUNTY, TEXAS
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

| Function | 2001 | 2000 | 1999 | 1998 |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Administration | \$ 18,704,900 | \$ 19,329,894 | \$ 16,732,833 | \$ 14,703,574 |
| Financial Administration | 4,447,728 | 3,636,492 | 3,301,421 | 3,121,939 |
| Administration of Justice | 21,474,900 | 19,887,115 | 17,877,141 | 16,704,607 |
| Construction and Maintenance | 14,461,030 | 14,144,995 | 14,076,726 | 13,285,117 |
| Health and Welfare | 12,311,836 | 10,939,535 | 11,591,086 | 9,962,647 |
| Cooperative Service | 732,705 | 617,619 | 616,862 | 542,718 |
| Public Safety | 29,121,223 | 26,239,132 | 22,856,866 | 19,855,001 |
| Parks and Recreation | 1,499,519 | 1,366,623 | 1,518,971 | 1,201,276 |
| Flood Control | 5,662,492 | 6,639,325 | 5,984,810 | 5,029,077 |
| Libraries and Education | 7,015,618 | 6,838,073 | 6,410,608 | 5,429,853 |
| Capital Outlay | 5,435,868 | 7,318,743 | 4,019,397 | 7,107,842 |
| Debt Service | 9,314,028 | 8,651,694 | 8,654,245 | 8,696,426 |
| TOTAL | \$ 130,181,847 | \$ 125,609,240 | \$ 113,640,966 | \$ 105,640,077 |

Note: Includes GAAP Basis General, Special Revenue, Debt Service, and Capital Projects Funds.
The County Auditor's transmittal letter contains certain explanatory information.

TABLE I

| 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
| \$ 13,582,024 | \$ 12,604,614 | \$ 10,642,765 | \$ 10,553,536 | \$ 8,593,332 | \$ 8,535,795 |
| 2,987,630 | 2,570,027 | 2,413,304 | 2,211,052 | 2,112,592 | 2,089,956 |
| 14,624,604 | 12,358,124 | 11,667,382 | 10,228,800 | 9,876,953 | 7,351,893 |
| 12,512,301 | 13,695,992 | 15,201,097 | 14,908,366 | 14,727,067 | 14,830,668 |
| 10,696,835 | 11,927,477 | 11,646,295 | 9,935,424 | 9,152,082 | 7,913,753 |
| 659,186 | 651,751 | 590,314 | 461,365 | 304,500 | 317,320 |
| 17,656,194 | 17,078,786 | 14,751,490 | 12,589,578 | 11,840,052 | 11,333,380 |
| 1,106,519 | 922,791 | 374,447 | 321,128 | 811,781 | 262,119 |
| 4,734,500 | 4,927,599 | 8,957,745 | 5,990,709 | 8,507,849 | 7,231,298 |
| 4,588,907 | 4,365,422 | 4,221,726 | 3,814,312 | 3,574,034 | 2,968,954 |
| 5,601,012 | 6,085,444 | 5,761,129 | 22,896,149 | 11,228,700 | 6,920,116 |
| 8,272,485 | 7,695,365 | 6,846,826 | 7,864,180 | 7,945,908 | 4,039,808 |
| <u>\$ 97,022,197</u> | <u>\$ 94,883,392</u> | <u>\$ 93,074,520</u> | <u>\$ 101,774,599</u> | <u>\$ 88,674,850</u> | <u>\$ 73,795,060</u> |

FORT BEND COUNTY, TEXAS**RATIO COMPOSITION OF GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

| Function | 2001 | 2000 | 1999 | 1998 |
|------------------------------|---------------|---------------|---------------|---------------|
| General Administration | 14.4% | 15.4% | 14.7% | 13.9% |
| Financial Administration | 3.4% | 2.9% | 2.9% | 3.0% |
| Administration of Justice | 16.5% | 15.8% | 15.7% | 15.8% |
| Construction and Maintenance | 11.1% | 11.3% | 12.4% | 12.6% |
| Health and Welfare | 9.5% | 8.7% | 10.2% | 9.4% |
| Cooperative Service | 0.6% | 0.5% | 0.5% | 0.5% |
| Public Safety | 22.4% | 20.9% | 20.1% | 18.8% |
| Parks and Recreation | 1.2% | 1.1% | 1.3% | 1.1% |
| Flood Control | 4.3% | 5.3% | 5.3% | 4.8% |
| Libraries and Education | 5.4% | 5.4% | 5.6% | 5.1% |
| Capital Outlay | 4.2% | 5.8% | 3.5% | 6.7% |
| Debt Service | 7.0% | 6.9% | 7.8% | 8.3% |
| TOTAL | 100.0% | 100.0% | 100.0% | 100.0% |

Note: Includes GAAP Basis General, Special Revenue, Debt Service, and Capital Projects Funds.
The County Auditor's transmittal letter contains certain explanatory information.

TABLE II

| 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 14.0% | 13.3% | 11.4% | 10.4% | 9.7% | 11.6% |
| 3.1% | 2.7% | 2.6% | 2.2% | 2.4% | 2.8% |
| 15.1% | 13.0% | 12.5% | 10.1% | 11.1% | 10.0% |
| 12.9% | 14.4% | 16.3% | 14.6% | 16.6% | 20.1% |
| 11.0% | 12.6% | 12.5% | 9.8% | 10.3% | 10.7% |
| 0.7% | 0.7% | 0.6% | 0.5% | 0.3% | 0.4% |
| 18.2% | 18.0% | 15.8% | 12.4% | 13.4% | 15.4% |
| 1.1% | 1.0% | 0.4% | 0.3% | 0.9% | 0.4% |
| 4.9% | 5.2% | 9.6% | 5.9% | 9.6% | 9.8% |
| 4.7% | 4.6% | 4.5% | 3.7% | 4.0% | 4.0% |
| 5.8% | 6.4% | 6.2% | 22.5% | 12.7% | 9.4% |
| 8.5% | 8.1% | 7.6% | 7.6% | 9.0% | 5.4% |
| 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

FORT BEND COUNTY, TEXAS
GENERAL GOVERNMENTAL REVENUES BY SOURCE
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

| <u>Function</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> |
|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Taxes | \$ 95,085,800 | \$ 88,112,950 | \$ 81,119,794 | \$ 77,203,427 |
| Fees and fines | 14,778,811 | 13,406,877 | 13,014,312 | 12,066,913 |
| Intergovernmental | 14,734,336 | 12,885,317 | 16,227,039 | 9,810,527 |
| Interest | 6,184,808 | 6,255,573 | 4,701,586 | 4,540,320 |
| Miscellaneous | 5,123,303 | 4,635,353 | 4,956,865 | 4,388,835 |
| TOTAL | <u><u>\$ 135,907,058</u></u> | <u><u>\$ 125,296,070</u></u> | <u><u>\$ 120,019,596</u></u> | <u><u>\$ 108,010,022</u></u> |

Note: Includes GAAP Basis General, Special Revenue, Debt Service, and Capital Projects Funds.
The County Auditor's transmittal letter contains certain explanatory information.

TABLE III

| <u>1997</u> | <u>1996</u> | <u>1995</u> | <u>1994</u> | <u>1993</u> | <u>1992</u> |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 72,761,599 | \$ 68,854,432 | \$ 67,739,548 | \$ 64,362,840 | \$ 60,776,846 | \$ 52,417,656 |
| 11,059,399 | 9,713,398 | 9,051,635 | 8,290,669 | 7,993,797 | 7,594,511 |
| 7,805,592 | 7,479,400 | 8,066,753 | 7,294,246 | 7,095,557 | 3,761,960 |
| 4,790,096 | 4,087,077 | 2,910,024 | 3,860,282 | 3,590,232 | 3,135,277 |
| 4,798,833 | 3,027,178 | 2,542,327 | 2,339,111 | 2,633,118 | 2,151,503 |
| <u>\$ 101,215,519</u> | <u>\$ 93,161,485</u> | <u>\$ 90,310,287</u> | <u>\$ 86,147,148</u> | <u>\$ 82,089,550</u> | <u>\$ 69,060,907</u> |

FORT BEND COUNTY, TEXAS
RATIO COMPOSITION OF GENERAL GOVERNMENTAL REVENUES BY SOURCE
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

| Function | 2001 | 2000 | 1999 | 1998 |
|-------------------|---------------|---------------|---------------|---------------|
| Taxes | 70.0% | 70.3% | 67.6% | 71.5% |
| Fees and fines | 10.9% | 10.7% | 10.8% | 11.2% |
| Intergovernmental | 10.8% | 10.3% | 13.5% | 9.1% |
| Interest | 4.6% | 5.0% | 3.9% | 4.2% |
| Miscellaneous | 3.7% | 3.7% | 4.2% | 4.0% |
| TOTAL | 100.0% | 100.0% | 100.0% | 100.0% |

Note: Includes GAAP Basis General, Special Revenue, Debt Service, and Capital Projects Funds.
The County Auditor's transmittal letter contains certain explanatory information.

TABLE IV

| <u>1997</u> | <u>1996</u> | <u>1995</u> | <u>1994</u> | <u>1993</u> | <u>1992</u> |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 71.9% | 73.9% | 75.0% | 74.7% | 74.0% | 75.9% |
| 10.9% | 10.4% | 10.0% | 9.6% | 9.7% | 11.0% |
| 7.7% | 8.0% | 8.9% | 8.5% | 8.6% | 5.4% |
| 4.7% | 4.4% | 3.2% | 4.5% | 4.4% | 4.5% |
| 4.8% | 3.3% | 2.9% | 2.7% | 3.3% | 3.2% |
| <u>100.0%</u> | <u>100.0%</u> | <u>100.0%</u> | <u>100.0%</u> | <u>100.0%</u> | <u>100.0%</u> |

FORT BEND COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

| Tax Year | Fiscal Year | Total Original Levy | Current Tax Levy Collections | Percentage of Levy Collected |
|---------------------|------------------------|------------------------------------|---|---|
| 1991 | 1992 | \$ 46,785,759 | \$ 45,018,963 | 96.22% |
| 1992 | 1993 | 52,137,107 | 50,614,904 | 97.08% |
| 1993 | 1994 | 64,046,658 | 61,886,900 | 96.63% |
| 1994 | 1995 | 67,547,673 | 65,607,483 | 97.13% |
| 1995 | 1996 | 68,191,721 | 66,694,840 | 97.80% |
| 1996 | 1997 | 72,379,141 | 70,622,219 | 97.57% |
| 1997 | 1998 | 76,648,044 | 75,822,350 | 98.92% |
| 1998 | 1999 | 80,409,842 | 78,679,130 | 97.85% |
| 1999 | 2000 | 87,685,271 | 86,359,993 | 98.49% |
| 2000 | 2001 | 95,214,433 | 91,447,748 | 96.04% |

TABLE V

| Delinquent Tax Levy Collections | Total Tax Collections | Total Tax Collections as a Percentage of Current Levy | Outstanding Delinquent Taxes | Delinquent Taxes as a Percentage of Current Levy |
|--|--------------------------------------|--|---|---|
| \$ 2,418,899 | \$ 47,437,862 | 101.39% | \$ 4,845,943 | 10.36% |
| 1,586,745 | 52,201,649 | 100.12% | 5,149,179 | 9.88% |
| 1,696,722 | 63,583,622 | 99.28% | 3,880,445 | 6.06% |
| 1,444,329 | 67,051,812 | 99.27% | 3,726,764 | 5.52% |
| 1,486,253 | 68,181,093 | 99.98% | 3,666,631 | 5.38% |
| 1,569,476 | 72,191,695 | 99.74% | 4,016,406 | 5.55% |
| 675,465 | 76,497,815 | 99.80% | 4,166,635 | 5.44% |
| 2,177,541 | 80,856,671 | 100.56% | 4,098,051 | 5.10% |
| 2,761,498 | 89,121,491 | 101.64% | 4,335,922 | 4.94% |
| 2,561,026 | 94,008,774 | 98.73% | 5,139,449 | 5.40% |

FORT BEND COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF REAL AND PERSONAL PROPERTY
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE VI

| Tax Year | Fiscal Year | Estimated Actual Value | Less Exemptions | Assessed Value | Assessment Ratio |
|-----------------|--------------------|-------------------------------|------------------------|-----------------------|-------------------------|
| 1991 | 1992 | \$ 9,695,547,732 | \$ 837,465,316 | \$ 8,858,082,416 | 91.4% |
| 1992 | 1993 | 10,194,759,444 | 1,005,791,798 | 9,188,967,646 | 90.1% |
| 1993 | 1994 | 10,854,610,285 | 1,143,141,785 | 9,711,468,500 | 89.5% |
| 1994 | 1995 | 11,557,303,337 | 1,288,393,036 | 10,268,910,301 | 88.9% |
| 1995 | 1996 | 12,079,834,073 | 1,458,539,313 | 10,621,294,760 | 87.9% |
| 1996 | 1997 | 12,912,636,194 | 1,675,107,082 | 11,237,529,112 | 87.0% |
| 1997 | 1998 | 14,023,388,255 | 1,856,422,598 | 12,166,965,657 | 86.8% |
| 1998 | 1999 | 14,909,178,872 | 2,031,087,436 | 12,878,091,436 | 86.4% |
| 1999 | 2000 | 16,431,575,072 | 2,407,082,090 | 14,024,492,982 | 85.4% |
| 2000 | 2001 | 18,562,470,712 | 2,823,713,480 | 15,738,757,232 | 84.8% |

FORT BEND COUNTY, TEXAS
COUNTY TAX RATES (PER \$100 ASSESSED VALUATION)
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE VII

| Tax Year | Fiscal Year | General Fund | Road & Bridge Fund | Farm-to-Market and Lateral Road Fund | Drainage District Fund | Debt Service Fund | Total |
|-----------------|--------------------|---------------------|-------------------------------|---|-------------------------------|--------------------------|--------------|
| 1991 | 1992 | 0.3803 | 0.0756 | 0.0409 | 0.0575 | 0.0357 | 0.5900 |
| 1992 | 1993 | 0.4203 | 0.0730 | 0.0396 | 0.0489 | 0.0782 | 0.6600 |
| 1993 | 1994 | 0.4300 | 0.0689 | 0.0379 | 0.0534 | 0.0696 | 0.6598 |
| 1994 | 1995 | 0.4574 | 0.0623 | 0.0342 | 0.0443 | 0.0588 | 0.6570 |
| 1995 | 1996 | 0.4614 | 0.0831 | | 0.0424 | 0.0601 | 0.6470 |
| 1996 | 1997 | 0.4755 | 0.0585 | | 0.0419 | 0.0682 | 0.6441 |
| 1997 | 1998 | 0.4595 | 0.0642 | | 0.0410 | 0.0644 | 0.6291 |
| 1998 | 1999 | 0.4735 | 0.0599 | | 0.0396 | 0.0511 | 0.6241 |
| 1999 | 2000 | 0.4937 | 0.0514 | | 0.0340 | 0.0450 | 0.6241 |
| 2000 | 2001 | 0.4754 | 0.0529 | | 0.0288 | 0.0470 | 0.6041 |

FORT BEND COUNTY, TEXAS
RATIO OF NET GENERAL LONG-TERM DEBT TO ASSESSED VALUE
AND NET GENERAL LONG-TERM DEBT PER CAPITA
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

| Tax Year | Fiscal Year | Population (1) | Assessed Value | Certificates of Obligation | General Obligation Bonds (2) | Revenue Bonds |
|-----------------|--------------------|-----------------------|-----------------------|-----------------------------------|-------------------------------------|----------------------|
| 1991 | 1992 | 245,271 | \$ 8,858,082,416 | \$ 5,600,000 | \$ 39,180,000 | \$ 21,325,000 |
| 1992 | 1993 | 276,150 | 9,188,967,646 | 5,180,000 | 38,690,000 | 20,085,000 |
| 1993 | 1994 | 290,841 | 9,711,468,500 | 1,810,000 | 44,555,000 | 18,795,000 |
| 1994 | 1995 | 292,765 | 10,268,910,301 | 1,135,000 | 43,580,000 | 24,800,000 |
| 1995 | 1996 | 305,000 | 10,621,294,760 | 1,810,000 | 42,190,000 | 23,665,000 |
| 1996 | 1997 | 316,500 | 11,237,529,112 | 1,525,000 | 45,625,000 | 22,335,000 |
| 1997 | 1998 | 331,000 | 12,166,965,657 | 1,225,000 | 43,330,000 | 20,915,000 |
| 1998 | 1999 | 348,869 | 12,878,091,436 | 910,000 | 40,895,000 | 19,510,000 |
| 1999 | 2000 | 354,452 | 14,024,492,982 | 585,000 | 38,315,000 | 17,810,000 |
| 2000 | 2001 | 372,334 | 15,738,757,232 | 240,000 | 64,640,000 | 27,580,000 |

- (1) Source: Bureau of Census for 1995 and 2000. All other years were estimated by the Fort Bend Economic Development Council.
- (2) The figures do not include both long-term debt principal and amounts available for debt service for the Fort Bend Parkway Road District Unlimited Tax bonds. The levy for those bonds is not calculated on the assessed value of the County properties presented in this table.

| Loans Payable | Capital Leases Payable | Total General Long-Term Debt (2) | Amounts Available in Debt Service Fund (2) | Net General Long-Term Debt | General Long-Term Debt to Assessed Value | Net General Long-Term Debt Per Capita |
|----------------------|-------------------------------|---|---|-----------------------------------|---|--|
| \$ | \$ | \$ 66,105,000 | \$ 343,903 | \$ 65,761,097 | 0.74% | \$ 268 |
| | 1,000,000 | 64,955,000 | 1,266,530 | 63,688,470 | 0.69% | 231 |
| | 808,010 | 65,968,010 | 1,675,356 | 64,292,654 | 0.66% | 221 |
| 825,000 | 620,630 | 70,960,630 | 1,956,648 | 69,003,982 | 0.67% | 236 |
| 620,000 | 674,465 | 68,959,465 | 1,685,789 | 67,273,676 | 0.63% | 221 |
| 415,000 | 813,661 | 70,713,661 | 2,660,611 | 68,053,050 | 0.61% | 215 |
| 210,000 | 440,870 | 66,120,870 | 3,230,136 | 62,890,734 | 0.52% | 190 |
| | 1,100,366 | 62,415,366 | 2,357,150 | 60,058,216 | 0.47% | 172 |
| | 998,495 | 57,708,495 | 1,707,163 | 56,001,332 | 0.40% | 158 |
| | 420,531 | 92,880,531 | 1,864,575 | 91,015,956 | 0.58% | 244 |

FORT BEND COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
AS OF DECEMBER 31, 2001
(UNAUDITED)

TABLE IX

| | | |
|--|----------------------|---------------------------------|
| Assessed value of real property: | | \$ 13,257,881,758 |
| Assessed value of personal and other property: | | <u>2,480,875,474</u> |
| Total assessed value: | | <u><u>\$ 15,738,757,232</u></u> |
| Debt Limit, 25% of real property: | | 3,314,470,440 |
| Amount of debt applicable to debt limit: | \$ 92,880,531 (1) | |
| Less: Assets available in Debt Service Funds for payment of principal | <u>1,864,575 (2)</u> | |
| Total amount of debt applicable to debt limit: | | <u><u>91,015,956</u></u> |
| LEGAL DEBT MARGIN | | <u><u>\$ 3,223,454,484</u></u> |

- (1) This figure does not include the \$1,130,000 of Fort Bend Parkway Road District bonds, the levy of which does not relate to the assessed value of the properties presented in this table nor the \$48,750,000 of Fort Bend County Housing Finance Corporation Conduit Debt.
- (2) The figure does not include the amount available for debt service on the Fort Bend Parkway Road District Unlimited Tax bonds.

FORT BEND COUNTY, TEXAS
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
LONG-TERM DEBT TO TOTAL GENERAL EXPENDITURES
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE X

| Fiscal Year | Principal | Interest | Total (1) Debt Service | Total Governmental Expenditures | Ratio of Debt Service to Total General Expenditures |
|--------------------|------------------|-----------------|-------------------------------|--|--|
| 1992 | \$ 1,370,000 | \$ 2,669,808 | \$ 4,039,808 | \$ 73,795,060 | 5.5% |
| 1993 | 2,150,000 | 5,795,908 | 7,945,908 | 88,674,850 | 9.0% |
| 1994 | 4,141,990 | 3,722,190 | 7,864,180 | 101,774,599 | 7.7% |
| 1995 | 2,887,379 | 3,959,447 | 6,846,826 | 93,074,520 | 7.4% |
| 1996 | 3,430,444 | 4,264,921 | 7,695,365 | 94,883,392 | 8.1% |
| 1997 | 4,110,846 | 4,161,639 | 8,272,485 | 97,022,197 | 8.5% |
| 1998 | 4,632,791 | 4,063,635 | 8,696,426 | 105,640,077 | 8.2% |
| 1999 | 4,840,399 | 3,813,846 | 8,654,245 | 113,640,966 | 7.6% |
| 2000 | 5,377,530 | 3,274,164 | 8,651,694 | 125,609,240 | 6.9% |
| 2001 | 5,913,096 | 3,400,932 | 9,314,028 | 130,181,847 | 7.2% |

(1) Includes debt service payments of Fort Bend Parkway Road District Unlimited Tax bonds.

FORT BEND COUNTY, TEXAS
PRINCIPAL TAXPAYERS
FOR THE YEAR ENDED DECEMBER 31, 2001
(UNAUDITED)

TABLE XI

| <u>Name</u> | <u>Type of Business</u> | <u>2001 tax year Assessed Value</u> | <u>Percentage of Total Net Assessed Valuation</u> |
|---------------------------|-------------------------|-------------------------------------|---|
| Reliant Energy HL&P | Electric Utility | \$ 801,758,020 | 5.09% |
| Katy Mills LTD | Shopping Mall | 142,754,570 | 0.91% |
| Texas Instruments, Inc. | Electronics | 122,859,180 | 0.78% |
| Phillips Petroleum Co. | Oil & Gas Engineering | 107,657,830 | 0.68% |
| Fluor Daniel, Inc. | Oil & Gas Engineering | 95,374,790 | 0.61% |
| Sugar Land Telephone Co. | Telephone Service | 85,392,320 | 0.54% |
| STC Manufacturing Group | Industrial | 65,252,440 | 0.41% |
| Imperial Sugar Co. | Sugar Company | 39,929,900 | 0.25% |
| FP Centre, LTD | Property Management | 50,297,870 | 0.32% |
| First Colony Mall Venture | Shopping Mall | 49,935,380 | 0.32% |
| Subtotal | | <u>1,561,212,300</u> | <u>9.92%</u> |
| Other taxpayers | | <u>14,177,544,932</u> | <u>90.08%</u> |
| Total | | <u><u>\$ 15,738,757,232</u></u> | <u><u>100.00%</u></u> |

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2001
(UNAUDITED)

TABLE XII
Page 1 of 3

| <u>Taxing Jurisdiction</u> | <u>Long-Term Debt Outstanding</u> | <u>Applicable Percentage</u> | <u>Overlapping Debt</u> |
|----------------------------|---|----------------------------------|-----------------------------|
| Special Districts: | | | |
| Big Oaks MUD | \$ 13,470,499 | 100.00% | \$ 13,470,499 |
| Blue Ridge West MUD | 1,618,721 | 100.00% | 1,618,721 |
| Burney Road MUD | 2,398,446 | 100.00% | 2,398,446 |
| Cinco MUD #2 | 8,179,084 | 100.00% | 8,179,084 |
| Cinco MUD #3 | 3,366,229 | 100.00% | 3,366,229 |
| Cinco MUD #5 | 4,725,428 | 100.00% | 4,725,428 |
| Cinco MUD #7 | 8,955,315 | 100.00% | 8,955,315 |
| Cinco MUD #8 | 7,671,414 | 100.00% | 7,671,414 |
| Cinco MUD #10 | 1,570,000 | 100.00% | 1,570,000 |
| Cinco MUD #12 | 1,669,084 | 100.00% | 1,669,084 |
| Eldridge Road MUD | 8,337,977 | 100.00% | 8,337,977 |
| First Colony LID | 6,706,050 | 100.00% | 6,706,050 |
| First Colony LID #2 | 5,810,514 | 100.00% | 5,810,514 |
| First Colony MUD #9 | 23,197,623 | 100.00% | 23,197,623 |
| Fort Bend LID #2 | 8,415,493 | 100.00% | 8,415,493 |
| Fort Bend LID #7 | 17,841,308 | 100.00% | 17,841,308 |
| Fort Bend LID #10 | 6,400,000 | 100.00% | 6,400,000 |
| Fort Bend LID #11 | 23,903,208 | 100.00% | 23,903,208 |
| Fort Bend LID #12 | 8,655,000 | 100.00% | 8,655,000 |
| Fort Bend LID #14 | 7,828,928 | 100.00% | 7,828,928 |
| Fort Bend County MUD #1 | 12,099,931 | 100.00% | 12,099,931 |
| Fort Bend County MUD #2 | 3,711,239 | 100.00% | 3,711,239 |
| Fort Bend County MUD #19 | 406,195 | 100.00% | 406,195 |
| Fort Bend County MUD #21 | 9,726,677 | 100.00% | 9,726,677 |
| Fort Bend County MUD #23 | 17,860,677 | 100.00% | 17,860,677 |
| Fort Bend County MUD #25 | 18,025,629 | 100.00% | 18,025,629 |
| Fort Bend County MUD #26 | 6,310,000 | 100.00% | 6,310,000 |
| Fort Bend County MUD #30 | 6,768,206 | 100.00% | 6,768,206 |
| Fort Bend County MUD #34 | 2,155,736 | 100.00% | 2,155,736 |
| Fort Bend County MUD #37 | 3,352,135 | 100.00% | 3,352,135 |
| Fort Bend County MUD #41 | 8,509,804 | 100.00% | 8,509,804 |
| Fort Bend County MUD #42 | 13,352,428 | 100.00% | 13,352,428 |
| Fort Bend County MUD #46 | 7,069,564 | 100.00% | 7,069,564 |
| Fort Bend County MUD #47 | 4,242,350 | 100.00% | 4,242,350 |
| Fort Bend County MUD #48 | 2,653,869 | 100.00% | 2,653,869 |
| Fort Bend County MUD #49 | 3,428,713 | 100.00% | 3,428,713 |
| Fort Bend County MUD #50 | 2,955,000 | 100.00% | 2,955,000 |
| Fort Bend County MUD #67 | 8,277,672 | 100.00% | 8,277,672 |
| Fort Bend County MUD #68 | 7,657,675 | 100.00% | 7,657,675 |
| Fort Bend County MUD #69 | 4,877,862 | 100.00% | 4,877,862 |
| Fort Bend County MUD #81 | 8,017,928 | 100.00% | 8,017,928 |
| Fort Bend County MUD #94 | 2,446,669 | 100.00% | 2,446,669 |

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2001
(UNAUDITED)

TABLE XII
Page 2 of 3

| <u>Taxing Jurisdiction</u> | <u>Long-Term Debt Outstanding</u> | <u>Applicable Percentage</u> | <u>Overlapping Debt</u> |
|--|---|----------------------------------|-----------------------------|
| <u>Special Districts: (continued)</u> | | | |
| Fort Bend County MUD #106 | 16,767,743 | 100.00% | 16,767,743 |
| Fort Bend County MUD #108 | 8,465,218 | 100.00% | 8,465,218 |
| Fort Bend County MUD #109 | 12,561,818 | 100.00% | 12,561,818 |
| Fort Bend County MUD #111 | 11,719,968 | 100.00% | 11,719,968 |
| Fort Bend County MUD #112 | 7,360,402 | 100.00% | 7,360,402 |
| Fort Bend County MUD #113 | 13,029,311 | 100.00% | 13,029,311 |
| Fort Bend County MUD #116 | 10,653,327 | 100.00% | 10,653,327 |
| Fort Bend County MUD #117 | 13,637,088 | 100.00% | 13,637,088 |
| Fort Bend County MUD #118 | 3,430,000 | 100.00% | 3,430,000 |
| Fort Bend County MUD #119 | 9,032,826 | 100.00% | 9,032,826 |
| Fort Bend County WCID #3 | 1,600,000 | 100.00% | 1,600,000 |
| Grand Lakes WC&ID | 4,217,599 | 100.00% | 4,217,599 |
| Grand Lakes MUD #2 | 2,675,000 | 100.00% | 2,675,000 |
| Grand Lakes MUD #4 | 17,417,102 | 100.00% | 17,417,102 |
| Meadowcreek MUD | 860,000 | 100.00% | 860,000 |
| North Mission Glen MUD | 14,864,562 | 100.00% | 14,864,562 |
| Palmer Plantation MUD #1 | 10,385,254 | 100.00% | 10,385,254 |
| Palmer Plantation MUD #2 | 8,024,206 | 100.00% | 8,024,206 |
| Pecan Grove MUD | 13,199,501 | 100.00% | 13,199,501 |
| Plantation MUD | 6,861,435 | 100.00% | 6,861,435 |
| Quail Valley UD | 3,655,000 | 100.00% | 3,655,000 |
| Sienna Plantation LID | 19,329,256 | 100.00% | 19,329,256 |
| Sienna Plantation MUD #2 | 20,783,539 | 100.00% | 20,783,539 |
| Sienna Plantation MUD #3 | 2,936,182 | 100.00% | 2,936,182 |
| <u>Co-Line Special Districts:</u> | | | |
| Chelford City MUD | 3,155,000 | 53.85% | 1,698,968 |
| Cinco MUD #6 | 4,089,984 | 83.12% | 3,399,595 |
| Cinco MUD #9 | 7,033,509 | 58.65% | 4,125,153 |
| Cornerstones MUD | 9,717,088 | 1.37% | 133,124 |
| Fort Bend County WCID #2 | 18,310,424 | 98.87% | 18,103,516 |
| Harris - Fort Bend Cos. MUD #1 | 6,386,428 | 99.99% | 6,385,789 |
| Harris - Fort Bend Cos. MUD #4 | 21,240,406 | 74.47% | 15,817,730 |
| Harris - Fort Bend Cos. MUD #5 | 7,865,454 | 60.99% | 4,797,140 |
| Kingsbridge MUD | 14,652,984 | 94.65% | 13,869,049 |
| Mission Bend MUD #1 | 3,651,446 | 60.14% | 2,195,980 |
| Renn Road MUD | 5,404,941 | 21.42% | 1,157,738 |
| W. Harris County MUD #4 | 3,592,504 | 3.96% | 142,263 |
| W. Keegans Bayou Improvement District | 4,382,449 | 86.78% | 3,803,089 |
| Willow Fork Drainage District | 37,758,383 | 91.36% | 34,496,059 |
| Total Special Districts | | | \$ 668,217,811 |

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2001
(UNAUDITED)

TABLE XII
Page 3 of 3

| <u>Taxing Jurisdiction</u> | <u>Long-Term Debt Outstanding</u> | <u>Applicable Percentage</u> | <u>Overlapping Debt</u> |
|---|-----------------------------------|------------------------------|-------------------------------|
| Cities: | | | |
| Arcola | \$ 335,000 | 100.00% | \$ 335,000 |
| Beasley | 30,000 | 100.00% | 30,000 |
| Kendleton | 84,000 | 100.00% | 84,000 |
| Meadows Place | 5,509,554 | 100.00% | 5,509,554 |
| Needville | 897,490 | 100.00% | 897,490 |
| Richmond | 8,277,615 | 100.00% | 8,277,615 |
| Rosenberg | 18,258,722 | 100.00% | 18,258,722 |
| Sugar Land | 97,433,205 | 100.00% | 97,433,205 |
| County Line Cities: | | | |
| Houston | 1,216,014,637 | 0.63% | 7,660,892 |
| Katy | 6,770,089 | 17.09% | 1,157,008 |
| Missouri City | 30,780,837 | 91.67% | 28,216,793 |
| Stafford | 688,197 | 98.84% | 680,214 |
| Total Cities | | | <u><u>\$ 168,540,494</u></u> |
| School Districts: | | | |
| Fort Bend ISD | \$ 413,046,412 | 100.00% | \$ 413,046,412 |
| Lamar Consolidated ISD | 110,690,000 | 100.00% | 110,690,000 |
| Needville ISD | 18,637,612 | 100.00% | 18,637,612 |
| Co-Line School Districts: | | | |
| Katy ISD | 462,526,575 | 7.47% | 34,550,735 |
| Stafford MSD | 21,508,443 | 97.30% | 20,927,715 |
| Total School Districts | | | <u><u>\$ 597,852,474</u></u> |
| Summary of Total Estimated Overlapping Debt: | | | |
| Special Districts | | | \$ 668,217,811 |
| Cities | | | 168,540,494 |
| School Districts | | | <u>597,852,474</u> |
| Estimated Overlapping Debt | | | 1,434,610,779 |
| Fort Bend County - Direct Obligations | | | 92,460,000 |
| Fort Bend Parkway Road District | | | <u>1,130,000</u> |
| Total Direct and Estimated Overlapping Debt | | | <u><u>\$1,528,200,779</u></u> |

SOURCE: Municipal Advisory Council of Texas

FORT BEND COUNTY

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Tax Years

| | <u>1992</u> | <u>1993</u> | <u>1994</u> | <u>1995</u> |
|--------------------------|-------------|-------------|-------------|-------------|
| Fort Bend County | \$0.66000 | \$0.65980 | \$0.65700 | \$0.64700 |
| Political Subdivision: | | | | |
| Arcola, City of | 0.55000 | 1.26000 | 1.00000 | 0.99500 |
| Beasley, City of | 0.22590 | 0.22020 | 0.22550 | 0.22900 |
| Big Oaks MUD | **N/A | 1.49000 | 0.16390 | 0.17106 |
| Blue Ridge West MUD | 0.96000 | 0.96000 | 0.93000 | 0.94110 |
| Brazos ISD | ^ | ^ | ^ | ^ |
| Burney Road MUD | **N/A | **N/A | **N/A | **N/A |
| Chelford City MUD | 0.54000 | 0.49000 | 0.50000 | **N/A |
| Cinco MUD #1 | **N/A | **N/A | **N/A | 0.34000 |
| Cinco MUD #2 | **N/A | **N/A | **N/A | 0.77000 |
| Cinco MUD #3 | **N/A | **N/A | **N/A | 0.82400 |
| Cinco MUD #5 | **N/A | **N/A | **N/A | 0.84000 |
| Cinco MUD #6 | **N/A | **N/A | **N/A | 0.84000 |
| Cinco MUD #7 | **N/A | **N/A | **N/A | 0.34000 |
| Cinco MUD #8 | **N/A | **N/A | **N/A | 0.59000 |
| Cinco MUD #9 | **N/A | **N/A | **N/A | 0.84000 |
| Cinco MUD #10 | **N/A | **N/A | **N/A | 0.34000 |
| Cinco MUD #12 | **N/A | **N/A | **N/A | 0.34000 |
| Cinco MUD #14 | **N/A | **N/A | **N/A | 0.34000 |
| Eldridge Road MUD | 1.45000 | 1.40000 | 1.25000 | 1.15000 |
| First Colony LID | 0.61000 | 0.57800 | 0.45000 | 0.38000 |
| First Colony LID #2 | 0.95000 | 0.55000 | 0.42700 | 0.38000 |
| First Colony MUD #1 | 0.88000 | 0.88000 | 0.86000 | 0.86000 |
| First Colony MUD #2 | 0.95000 | 0.95000 | 0.95000 | 0.95000 |
| First Colony MUD #3 | 0.68000 | 0.65600 | 0.49000 | 0.42000 |
| First Colony MUD #4 | 0.58000 | 0.54000 | 0.54000 | 0.54000 |
| First Colony MUD #5 | 0.66000 | 0.63000 | 0.49000 | 0.39000 |
| First Colony MUD #6 | 0.50000 | 0.43000 | 0.41600 | 0.40891 |
| First Colony MUD #7 | 0.75000 | 0.75000 | 0.98000 | 0.85000 |
| First Colony MUD #8 | 0.82000 | 0.78500 | 0.76800 | 0.60000 |
| First Colony MUD #9 | 0.83000 | 0.74000 | 0.71000 | 0.69000 |
| Fort Bend County LID #2 | 0.33900 | 0.32630 | 0.32600 | 0.32334 |
| Fort Bend County LID #7 | 0.47000 | 0.47000 | 0.45250 | 0.45250 |
| Fort Bend County LID #10 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County LID #11 | **N/A | **N/A | **N/A | 0.73000 |
| Fort Bend County LID #12 | 13.75000 | 6.00000 | 0.50000 | 0.50000 |
| Fort Bend County LID #14 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #1 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #2 | 0.77000 | 0.73500 | 0.80000 | 0.82000 |
| Fort Bend County MUD #12 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #19 | **N/A | **N/A | **N/A | 1.74330 |
| Fort Bend County MUD #21 | \$0.48000 | \$0.48000 | \$0.48000 | \$0.51000 |
| Fort Bend County MUD #23 | 1.80000 | 1.76500 | 1.50000 | 1.50000 |
| Fort Bend County MUD #25 | 1.42000 | 1.29000 | 1.24000 | 1.30000 |

TABLE XIII

Page 1 of 3

| 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$0.64410 | \$0.62910 | \$0.62410 | \$0.62410 | \$0.60410 | \$0.56410 |
| 0.99500 | 0.99500 | 0.92500 | 0.92500 | 0.91000 | 0.81941 |
| 0.21420 | 0.21740 | 0.23000 | 0.23000 | 0.21935 | 0.31430 |
| 1.40000 | 1.40000 | 1.40000 | 1.35000 | 1.25000 | 1.20000 |
| 0.94110 | 0.92000 | 0.86500 | 0.78700 | 0.71600 | 0.64600 |
| ^ | ^ | ^ | 1.50000 | 1.46320 | 1.31680 |
| **N/A | **N/A | **N/A | 0.50000 | 0.75000 | 0.75000 |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 0.43000 | 0.45000 | 0.45000 | 0.50000 | 0.47000 | 0.43000 |
| 0.85000 | 0.87000 | 0.87000 | 0.89000 | 0.85000 | 0.69000 |
| 0.90400 | 0.89700 | 0.87100 | 0.87100 | 0.88800 | 0.84800 |
| 0.93000 | 0.95000 | 0.93000 | 0.99000 | 0.97000 | 0.96000 |
| 0.92450 | 0.94900 | 0.95000 | 0.99000 | 0.97000 | 0.83000 |
| 0.93000 | 0.95000 | 0.95000 | 1.00000 | 0.91000 | 0.82500 |
| 0.93000 | 0.95000 | 0.95000 | 1.00000 | 0.97000 | 0.97000 |
| 0.93000 | 0.91000 | 0.90050 | 0.89000 | 0.84000 | 0.81000 |
| 0.43000 | 0.45000 | 0.45000 | 0.50000 | 0.97000 | 1.02000 |
| 0.93000 | 0.95000 | 0.95000 | 0.95000 | 0.95000 | 0.85000 |
| 0.43000 | 0.45000 | 0.45000 | 0.50000 | 0.47000 | 0.42500 |
| 1.11400 | 1.11000 | 1.06000 | 0.97000 | 0.83000 | 0.72000 |
| 0.30000 | 0.38000 | 0.26000 | 0.25000 | 0.23500 | 0.21500 |
| 0.38000 | 0.38000 | 0.37500 | 0.35870 | 0.34200 | 0.34200 |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 0.95000 | 0.94600 | **N/A | **N/A | **N/A | **N/A |
| 0.39000 | 0.39000 | **N/A | **N/A | **N/A | **N/A |
| 0.53364 | 0.35800 | **N/A | **N/A | **N/A | **N/A |
| 0.32000 | 0.35830 | **N/A | **N/A | **N/A | **N/A |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 0.55000 | 0.49000 | **N/A | **N/A | **N/A | **N/A |
| 0.69000 | 0.68000 | 0.68000 | 0.68000 | 0.62960 | 0.58500 |
| 0.29707 | 0.26876 | 0.24901 | 0.23174 | 0.23000 | 0.23000 |
| 0.41250 | 0.40050 | 0.37350 | 0.33350 | 0.29950 | 0.27000 |
| **N/A | **N/A | **N/A | 0.35000 | 0.42000 | 0.49000 |
| 0.70000 | 0.69000 | 0.64000 | 0.55000 | 0.45000 | 0.41000 |
| 0.50000 | 0.50000 | 0.50000 | 0.50000 | 0.50000 | 0.50000 |
| **N/A | 0.66000 | 0.59000 | 0.59000 | 0.51900 | 0.41000 |
| **N/A | **N/A | **N/A | 1.00000 | 0.93000 | 0.82000 |
| 0.78300 | 0.77000 | 0.76000 | 0.71000 | 0.54400 | 0.49900 |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 1.74330 | 1.79930 | 1.94200 | 1.20000 | 1.22870 | 1.20000 |
| \$0.58000 | \$0.58000 | \$0.57000 | \$0.54000 | \$0.49000 | \$0.49000 |
| 1.50000 | 1.50000 | 1.37000 | 1.37000 | 1.29000 | 1.20000 |
| 1.30000 | 1.24500 | 1.18000 | 1.08000 | 0.97500 | 0.92500 |

FORT BEND COUNTY

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Tax Years

| | <u>1992</u> | <u>1993</u> | <u>1994</u> | <u>1995</u> |
|---------------------------------------|-------------|-------------|-------------|-------------|
| Political Subdivision: (continued) | | | | |
| Fort Bend County MUD #26 | 1.55000 | 1.56000 | 1.57000 | 1.26359 |
| Fort Bend County MUD #27 | 0.50000 | 0.39500 | 0.39500 | 0.37500 |
| Fort Bend County MUD #28 | 0.73500 | 0.44250 | **N/A | **N/A |
| Fort Bend County MUD #30 | 1.50000 | 1.29000 | 1.16000 | 1.16500 |
| Fort Bend County MUD #34 | **N/A | **N/A | **N/A | 1.70300 |
| Fort Bend County MUD #37 | **N/A | **N/A | **N/A | 0.74000 |
| Fort Bend County MUD #41 | 1.48950 | 1.47000 | 1.40000 | 1.21300 |
| Fort Bend County MUD #42 | 1.09000 | 1.09000 | 1.03800 | 0.92100 |
| Fort Bend County MUD #46 | 1.15000 | 1.14600 | 1.20000 | 1.20000 |
| Fort Bend County MUD #47 | 1.55000 | 1.53000 | 1.48000 | 1.44000 |
| Fort Bend County MUD #48 | 1.35000 | 1.20000 | 1.20000 | 1.16494 |
| Fort Bend County MUD #49 | **N/A | **N/A | **N/A | 1.05000 |
| Fort Bend County MUD #50 | **N/A | **N/A | **N/A | 0.73000 |
| Fort Bend County MUD #67 | 0.98700 | 0.95000 | 0.87500 | 0.73500 |
| Fort Bend County MUD #68 | 1.03000 | 1.02000 | 1.02000 | 1.01000 |
| Fort Bend County MUD #69 | 0.95000 | 0.92000 | 0.77000 | 0.66000 |
| Fort Bend County MUD #81 | **N/A | **N/A | **N/A | 0.95000 |
| Fort Bend County MUD #94 | **N/A | **N/A | **N/A | 0.75000 |
| Fort Bend County MUD #106 | **N/A | **N/A | **N/A | 0.72000 |
| Fort Bend County MUD #108 | **N/A | **N/A | **N/A | 0.60000 |
| Fort Bend County MUD #109 | **N/A | **N/A | **N/A | 0.72000 |
| Fort Bend County MUD #111 | **N/A | **N/A | **N/A | 0.93000 |
| Fort Bend County MUD #112 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #113 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #116 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #115 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #118 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #117 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #121 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #124 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County MUD #130 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County WC&ID #2 | 0.17760 | 0.18600 | 0.18600 | 0.18690 |
| Fort Bend County WC&ID #3 | **N/A | **N/A | **N/A | **N/A |
| Fort Bend County R.F. P. 1 & 2 | **N/A | **N/A | 0.05660 | 0.06000 |
| Fort Bend Fire District #1 | ^ | ^ | ^ | ^ |
| Fort Bend Fire District #2 | ^ | ^ | ^ | ^ |
| Fort Bend Independent School District | 1.53000 | 1.53000 | 1.58500 | 1.58500 |
| Fort Bend Parkway Road District | 0.41000 | 0.41760 | 0.50160 | 0.50200 |
| Fulshear, City of | 0.48000 | 0.48000 | 0.47940 | 0.48000 |
| Grand Mission MUD #1 | **N/A | **N/A | **N/A | **N/A |
| Grand Lakes MUD #4 | **N/A | **N/A | **N/A | **N/A |
| Grand Lakes WCID | **N/A | **N/A | **N/A | **N/A |
| Harris-Fort Bend EMS District | **N/A | **N/A | **N/A | **N/A |
| Harris-Fort Bend MUD #1 | **N/A | **N/A | **N/A | **N/A |

TABLE XIII

Page 2 of 3

| 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|---------|---------|---------|------------|------------|------------|
| 1.19000 | 1.12000 | 1.00000 | 0.66900 | 0.79200 | 0.77000 |
| 0.36100 | 0.20000 | **N/A | **N/A | **N/A | **N/A |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 1.16500 | 1.16500 | 1.16000 | 1.12000 | 1.06300 | 1.04300 |
| 1.59000 | 1.55000 | 1.43000 | 1.30000 | 1.09600 | 1.07000 |
| 0.65000 | 0.65000 | 0.63000 | 0.61000 | 0.62000 | 0.63000 |
| 1.13000 | 1.03000 | 0.97000 | 0.91400 | 0.86400 | 0.60000 |
| 0.87000 | 0.81000 | 0.67000 | 0.58500 | 0.53000 | 0.50000 |
| 1.20000 | 1.20000 | 1.20000 | 1.15000 | 1.10000 | 1.05000 |
| 1.44000 | 1.44000 | 1.43000 | 1.35560 | 1.26145 | 1.25000 |
| 1.22000 | 1.22000 | 1.20000 | 1.13500 | 1.10000 | 1.06000 |
| 1.05000 | 1.05000 | 1.04700 | 0.96000 | 0.88800 | 0.88800 |
| 0.73000 | 0.73000 | 0.83000 | 0.83000 | 0.83000 | 0.83000 |
| 0.73500 | 0.70000 | 0.62000 | 0.56000 | 0.51500 | 0.50000 |
| 0.90195 | 0.75900 | 0.62900 | 0.56900 | 0.53500 | 0.47000 |
| 0.61000 | 0.58000 | 0.50500 | 0.47780 | 0.44500 | 0.41500 |
| 0.93000 | 0.89000 | 0.84000 | 0.79900 | 0.75000 | 0.75000 |
| 0.75000 | 0.75000 | 0.72000 | 0.75000 | 0.70000 | 0.72000 |
| 0.72000 | 0.72000 | 0.70000 | 0.66900 | 0.63000 | 0.58000 |
| 0.60000 | 0.57000 | 0.55000 | 0.50500 | 0.49000 | 0.47000 |
| 0.70000 | 0.70000 | 0.65500 | 0.63500 | 0.61000 | 0.58500 |
| 0.90000 | 0.89887 | 0.63500 | 0.45160 | 0.38328 | 0.37000 |
| **N/A | **N/A | **N/A | 1.00000 | 0.90000 | 0.82000 |
| **N/A | 0.79000 | 0.86000 | 0.76000 | 0.60000 | 0.48000 |
| **N/A | **N/A | **N/A | 1.45000 | 1.45000 | 1.45000 |
| **N/A | **N/A | **N/A | **N/A | 0.97000 | 0.97000 |
| **N/A | **N/A | **N/A | **N/A | 1.40000 | 1.40000 |
| **N/A | **N/A | **N/A | **N/A | 0.91000 | 0.91000 |
| **N/A | **N/A | **N/A | **N/A | 1.25000 | 1.25000 |
| **N/A | **N/A | **N/A | **N/A | **N/A | 1.11300 |
| **N/A | **N/A | **N/A | **N/A | **N/A | 0.80000 |
| 0.19500 | 0.18100 | 0.16700 | 0.16700 | 0.16290 | 0.16290 |
| **N/A | **N/A | **N/A | 0.50000 | 0.50000 | 0.50000 |
| 0.05850 | 0.05040 | **N/A | **N/A | **N/A | **N/A |
| ^ | ^ | ^ | 0.03000 | 0.03000 | 0.03000 |
| ^ | ^ | ^ | 0.02242 | 0.02381 | 0.03000 |
| 1.61500 | 1.64350 | 1.67730 | 1.65700 | 1.69250 | 1.68250 |
| 0.50200 | 0.50190 | 0.50188 | 0.50500 | 0.51429 | 0.49990 |
| 0.48000 | 0.48000 | 0.47516 | 0.47516 | 0.42174 | 0.40208 |
| **N/A | **N/A | **N/A | 0.60130 | 0.72000 | 1.00000 |
| **N/A | **N/A | **N/A | **N/A | **N/A | 0.23000 |
| **N/A | **N/A | **N/A | \$ 1.00000 | \$ 0.50000 | \$ 1.00000 |
| **N/A | **N/A | **N/A | 0.10000 | 0.09900 | 0.09900 |
| **N/A | **N/A | **N/A | **N/A | **N/A | 1.14580 |

FORT BEND COUNTY

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Tax Years

| | <u>1992</u> | <u>1993</u> | <u>1994</u> | <u>1995</u> |
|---------------------------------------|-------------|-------------|-------------|-------------|
| Political Subdivision: (continued) | | | | |
| Harris-Fort Bend MUD #4 | **N/A | **N/A | **N/A | **N/A |
| Harris-Fort Bend MUD #5 | **N/A | **N/A | **N/A | **N/A |
| Houston, City of | 0.63000 | 0.63000 | 0.63000 | 0.62462 |
| Houston Community College | 0.05381 | 0.05481 | 0.05868 | 0.05868 |
| Katy, City of | ^ | ^ | ^ | ^ |
| Katy ISD | ^ | ^ | ^ | ^ |
| Kendleton, City of | 0.50000 | 0.50000 | 0.46560 | 0.46660 |
| Kendleton ISD | 1.70890 | 1.50000 | 1.50000 | 1.50000 |
| Kingsbridge MUD | 1.02000 | 1.02000 | 1.02000 | 1.02000 |
| Lamar Consolidated I.S.D. | 1.50500 | 1.50500 | 1.50500 | 1.50500 |
| Meadowcreek MUD | 0.64000 | 0.62000 | 0.52000 | 0.52000 |
| Meadows, City of | 0.36666 | 0.76000 | 0.75000 | 0.75000 |
| Meadows MUD | 0.62960 | **N/A | **N/A | **N/A |
| Mission Bend MUD #1 | 0.96000 | 0.96000 | 0.90000 | 0.81000 |
| Missouri City, City of | 0.53690 | 0.54000 | 0.54862 | 0.54862 |
| Needville, City of | 0.59630 | 0.59380 | 0.61000 | 0.61000 |
| Needville Independent School District | 1.36170 | 1.32400 | 1.39000 | 1.41700 |
| North Mission Glen MUD | 1.50000 | 1.48000 | 1.39300 | 1.07000 |
| Orchard, City of | 0.25000 | 0.25000 | 0.25000 | 0.25000 |
| Palmer Plantation MUD #1 | 1.15000 | 1.15000 | 1.15000 | 1.15000 |
| Palmer Plantation MUD #2 | **N/A | **N/A | **N/A | 1.15000 |
| Pecan Grove MUD | 0.93000 | 0.92500 | 0.86000 | 0.86000 |
| Plantation MUD | **N/A | **N/A | **N/A | 0.77000 |
| Post Oak Road MUD | **N/A | **N/A | **N/A | **N/A |
| Quail Valley U.D. | 0.39000 | 0.37000 | 0.35000 | 0.33000 |
| Renn Road MUD | 1.14000 | 1.11750 | 1.11750 | **N/A |
| Richmond, City of | 0.83700 | 0.83700 | 0.80170 | 0.70750 |
| Rosenberg, City of | 0.58000 | 0.57500 | 0.57500 | 0.57500 |
| Sienna Plantation LID | 0.74000 | 0.75000 | 0.50000 | 0.50000 |
| Sienna Plantation MUD | **N/A | **N/A | **N/A | **N/A |
| Sienna Plantation MUD #1 | **N/A | **N/A | **N/A | **N/A |
| Sienna Plantation MUD #2 | **N/A | **N/A | **N/A | **N/A |
| Stafford, City of | 0.20850 | 0.20850 | 0.07900 | **N/A |
| Stafford Municipal School District | 1.52950 | 1.67000 | 1.62000 | 1.62000 |
| Sugar Land, City of | 0.48000 | 0.50000 | 0.45700 | 0.39830 |
| Thunderbird U.D. | 0.39000 | 0.37000 | 0.35000 | 0.33000 |
| West Harris County MUD #4 | 3.30000 | 3.04000 | 3.33000 | **N/A |
| West Keegans Bayou I.D. | 0.49000 | 0.49000 | 0.42000 | **N/A |
| Wharton County Junior College | 0.15400 | 0.16240 | 0.16390 | 0.17106 |
| Willow Fork Drainage District | **N/A | **N/A | **N/A | **N/A |

* All tax rates are shown per \$100 assessed value at 100% assessment ratio.

**N/A Political entity not in existence at this time or taxes not yet levied. Data provided by Fort Bend Economic Development Council.

^ Not able to obtain by report issuance date

| 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|---------|---------|---------|---------|---------|---------|
| **N/A | **N/A | **N/A | **N/A | **N/A | 0.44000 |
| **N/A | **N/A | **N/A | 1.17000 | 1.06000 | 1.06000 |
| 0.64735 | | 0.66500 | 0.66500 | 0.66500 | 0.65500 |
| 0.06317 | 0.06615 | 0.06615 | 0.06983 | 0.08200 | 0.08133 |
| ^ | ^ | ^ | 0.61466 | 0.61466 | 0.61466 |
| ^ | ^ | ^ | 1.69500 | 1.86750 | 1.92000 |
| 0.45730 | 0.55000 | 0.55000 | 0.54202 | 0.97193 | 0.70000 |
| 1.50000 | 1.50000 | 1.50000 | 1.50000 | 1.50000 | 1.50000 |
| 1.02489 | 1.02000 | 0.98500 | 0.98000 | 0.94880 | 0.94880 |
| 1.57000 | 1.59000 | 1.59000 | 1.62680 | 1.65128 | 1.66450 |
| 0.52000 | 0.38000 | 0.51000 | 0.51000 | 0.44920 | 0.43500 |
| 0.75000 | 0.73000 | 0.73000 | 0.73000 | 0.73000 | 0.73000 |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 0.81000 | 0.76000 | 0.72500 | 0.68500 | 0.63780 | 0.62000 |
| 0.56862 | 0.56862 | 0.56790 | 0.55033 | 0.52003 | 0.50325 |
| 0.55870 | 0.53870 | 0.53870 | 0.54870 | 0.55750 | 0.52336 |
| 1.45500 | 1.48500 | 1.55400 | 1.46100 | 1.57500 | 1.51300 |
| 1.07000 | 1.07000 | 1.07000 | 1.04200 | 0.97000 | 0.85000 |
| 0.25000 | 0.25000 | 0.22973 | 0.23724 | 0.22640 | 0.22425 |
| 1.15000 | 1.15000 | 1.13000 | 1.08000 | 0.95000 | 0.88000 |
| 1.15000 | 1.15000 | 1.15000 | 1.07000 | 0.92000 | 0.78000 |
| 0.86000 | 0.84000 | 0.81300 | 0.79570 | 0.69750 | 0.65500 |
| 0.74000 | 0.70000 | 0.66000 | 0.72000 | 0.68500 | 1.00000 |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 0.34450 | 0.31000 | 0.30560 | 0.30560 | 0.29000 | 0.29000 |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 0.70250 | 0.70250 | 0.74350 | 0.79000 | 0.79000 | 0.79000 |
| 0.55500 | 0.55500 | 0.55500 | 0.55500 | 0.55500 | 0.55500 |
| 0.50000 | 0.40000 | 0.40000 | 0.49000 | 0.59000 | 0.59000 |
| **N/A | 1.10000 | 1.10000 | 1.00000 | 0.90000 | **N/A |
| **N/A | **N/A | **N/A | **N/A | **N/A | 0.90000 |
| **N/A | **N/A | **N/A | **N/A | **N/A | 0.90000 |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 1.58000 | 1.55000 | 1.59500 | 1.59500 | 1.64500 | 1.69500 |
| 0.36830 | 0.35830 | 0.35830 | 0.35830 | 0.34830 | 0.33330 |
| 0.33000 | 0.31000 | 0.30670 | 0.29450 | 0.27000 | 0.22000 |
| **N/A | **N/A | **N/A | **N/A | **N/A | **N/A |
| 0.39000 | 0.36000 | 0.33500 | 0.30700 | 0.27100 | 0.25100 |
| 0.17106 | 0.16135 | 0.16135 | 0.15635 | 0.15635 | 0.15635 |
| **N/A | **N/A | **N/A | 0.50000 | 0.41700 | 0.38700 |

FORT BEND COUNTY, TEXAS
MISCELLANEOUS STATISTICS
FOR THE YEAR ENDED DECEMBER 31, 2001
(UNAUDITED)

TABLE XIV

| | |
|--------------------------|----------------|
| Date of organization | December, 1837 |
| Area | 869 sq. mi. |
| Miles of County Roads | 1,136 |
| Number of County Bridges | 174 |
| Employees: | |
| Elected Officials | 30 |
| Full-Time | 1,462 |
| Registered voters | 210,775 |
| Population: | |
| 1950 Census | 31,056 |
| 1960 Census | 40,527 |
| 1970 Census | 52,314 |
| 1980 Census | 130,846 |
| 1990 Census | 225,421 |
| 2000 Census | 372,334 |