

FORT BEND COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2009



Cinco Ranch Branch Library

April 2004



Sienna Branch Library

April 24, 2010



Sugar Land – University Branch Library

May 2011

**Robert Ed Sturdivant, CPA
Auditor**



COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2009



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3744 (fax)
sturdived@co.fort-bend.tx.us

March 23, 2010

To the Honorable District Judges, Members of the Commissioners Court, and Citizens of Fort Bend County, Texas:

According to Section 114.025 of the Local Government Code of the State of Texas, the County Auditor is required to submit an annual report to the Commissioners Court and District Judges of the County. This report is published to fulfill that requirement for the fiscal year ended September 30, 2009.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Null-Lairson, P.C., Certified Public Accountants, has issued an unqualified (or “clean”) opinion on Fort Bend County’s financial statements for the year ended September 30, 2009. The independent auditors’ report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditors’ report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Fort Bend County is located in the Houston metropolitan area of southeast Texas. It encompasses a total of 875.0 square miles (562,560 acres). The terrain varies from level to gently rolling with elevations from 46 to 127 feet above sea level, with an average elevation of 85 feet. US 59 traverses the center of the County from northeast to southwest, while US 90A crosses from east to west. State Highways (SH) 6, 36 and 99 provide important north-south routes. Neighboring counties are Austin, Brazoria, Harris, Waller and Wharton.

Fort Bend County has approximately 11 square miles of surface water in rivers, creeks and small lakes. The County is drained by the Brazos and San Bernard Rivers as well as Oyster Creek. The Brazos River formed a broad alluvial valley, up to ten miles wide in places. The resulting fertile soils have been a major contributing factor to the agricultural industry in the County. The three permanently floatable waterways in Fort Bend County are the Brazos River, the San Bernard River (south of Farm to Market

Road 442), and Oyster Creek (south of State Highway 6). The section of the San Bernard River south of Interstate Highway 10 is a seasonally floatable waterway, shared on the west with adjacent counties. Soils vary from the rich alluvial soils in the Brazos River Valley to sandy loam and clay on the prairies. Native trees include pecan, oak, ash and cottonwood, with some old bottomland forests remaining along waterways.

The Commissioners Court, which is composed of the County Judge and four County Commissioners, is the governing body of the County. It has certain powers granted to it by the state legislature. Its duties include the approval of the budget, determination of the tax rates, approval of contracts, calling of elections, issuance of bonds, appointment of certain county officials, and the oversight responsibility of all the funds included in this report.

The County provides a full range of services to the citizens of the area. Among these services are public safety (sheriff, jail facilities, constables and fire marshal), road and bridge maintenance, drainage and flood control, health and welfare (ambulance paramedics, health and sanitation, indigent care, animal control, landfill, etc.), a seven-branch library system, county/district judicial systems, and other state-supported programs. In accordance with standards established by the Governmental Accounting Standards Board (GASB), the County reports all funds for which the County, as the primary government, is financially accountable. The Fort Bend County Drainage District, Fort Bend Flood Control Water Supply Corporation (“FBFCWSC”), Fort Bend Parkway Road District, Fort Bend County Toll Road Authority, Fort Bend Surface Water Supply Corporation, and Fort Bend Housing Finance Corporation are considered to meet the criteria of component units. The Toll Road Authority, Surface Water Supply Corporation, and the Housing Finance Corporation have been included in the report as discretely presented component units. The Drainage District, FBFCWSC, and the Parkway Road District have been included in the combining statements in other supplementary information, as they are treated as blended component units.

Local Economy

Fort Bend County continues to experience the impact of the national economic slowdown. The impact of the slowdown is evident in the reduction in new home sales, a slightly lower increase in the labor force, and an increase in the unemployment rate. The Commissioners’ Court uses a conservative approach to the allocation of resources to serve the County’s needs to ensure that Fort Bend is prepared as the economic slowdown continues. This ongoing conservative approach will not reduce the level of public services provided by the County to the residents.

Long-Term Financial Planning and Relevant Financial Policies

Budget

The County adopts a one-year budget through its fully coordinated financial planning process. The budget implements strategies, both financial and operational, identified through the strategic and long-range planning process to meet existing challenges and to effectively plan for future needs. The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided the citizens of Fort Bend County based on the established budget policy. Decisions are not based solely on current conditions but on the long-term welfare of the community. The budget is developed and resources allocated based on the vision, mission, and goals of the County.

Long-Term Comprehensive Plan

The County's Long-Term Comprehensive Plan outlines goals to be accomplished by the county through its various departments. Many of the specific goals have been met, but since all are long-term, many are still in the future. The County's departments are working hard to realize these goals on a continuing basis. We intend to achieve all the goals and objectives in the plan over time. These goals are as follows:

- Assure that the County is a safe and attractive place to live, work and play.
- Utilize state-of-the-art equipment and methods appropriately in the provision and timely delivery of authorized and allowed services.
- Provide the necessary support for mobility and transportation needs in the County.
- Promote a favorable environment for retaining and expanding existing businesses while attracting a wide variety of new businesses to provide employment opportunities.
- Support environmental concerns for preservation of natural and historic resources balanced with sensitivity to the needs of development and recreation.
- Encourage cultural development and ethnic diversity.
- Develop a quality, consumer sensitive, holistic approach to health and human services that keeps pace with the County's growth.
- Actively seek to increase and coordinate volunteerism and active citizen participation that strives for the good of the County as a whole.
- Work cooperatively with other governmental entities to complement their efforts.
- Operate the County government in the most fiscally responsible manner.
- Reorganize and consolidate departments under the direction of competent, trained senior managers who report to Commissioners Court.
- Regularly consider the decisions on behalf of the County with respect to the goals set forth in the plan. Review, update and amend the plan on an annual basis.

Capital Improvement Program

The County maintains a multiyear Capital Projects Plan that includes two elements: facilities construction or remodeling and mobility projects. Mobility projects include all projects not constructed by the Road and Bridge Department.

Under the facilities construction plan, all requested and anticipated construction projects are listed with annual costs of new personnel, furnishings, utilities, and other operating costs attached. Annually, the Commissioners Court selects from the list of projects those to be accomplished during the current fiscal year and determines the capital outlay associated with those projects. These capital costs are budgeted within Capital Outlay and moved to individual project budgets within the parent fund as the projects develop, and current year operating costs are budgeted in the applicable departmental budget.

In June 2007, the County issued \$126.7 million in limited tax bonds for the construction of facilities. The largest of the facilities includes an expansion of the jail, which cost \$80 million and opened in September 2009. Completed facilities also include: Gus George Law Enforcement Training Academy; Precinct 1 Annex; Tax Office-Richmond; and the County Jail/Justice Center Parking Garage. Other precinct facilities, annexes, and libraries are included and will be completed over the next year.

Mobility Projects include projects accomplished in cooperation with other entities, including the Texas Department of Transportation and other entities within Fort Bend County. The County's portion of these projects is being funded by bond authorizations approved in fiscal years 2000 and 2007 for a total of \$243 million. These projects will be completed over the next three to five years.

Debt Policy

The purpose of Fort Bend County's Debt Policy is to establish guidelines for the utilization of debt instruments issued by the County whether payable from County taxes or payable from certain revenues of the County. Debt instruments may include general obligation tax bonds, revenue bonds, subordinate-lien bonds, commercial paper, variable rate demand notes, variable rate auction notes, bond anticipation notes, revenue anticipation notes, tax anticipation notes and capitalized leases, as well as combinations of the foregoing. These debt instruments shall only be used to fund the lease, purchase or construction costs of capital assets; to fund infrastructure improvements and additions; to refund or defease existing debt; to fund capitalized interest; to fund costs of issuance; or to make deposits to reserve funds and other funds required or provided for in debt instruments. Debt instruments will not be used to fund operating expenses except in extreme circumstances for very short terms. This policy will apply to all debt issued by the County or any district or authority where the Commissioners Court acts as the governing body. It also may apply to those entities over which the Commissioners Court has oversight authority if the entity's governing body approves a recommendation of the Commissioners Court to adopt this policy. This debt policy does not apply to debt issued by the Housing Finance Corporation or similar agencies operating in Fort Bend County but responsible to another entity.

The County will ensure all uses of debt instruments are in compliance with all statutory requirements, and in accordance with the guidelines contained herein, outstanding ordinances, insurance covenants, and existing agreements. Further, the County will ensure that the utilization of any debt instrument provides the most prudent and cost-effective funding possible, taking all material matters into account.

Major Initiatives

Mobility remains one of the top priorities as the County continues to grow and develop. With the major roadways already heavily congested, mobility has been, and continues to be, a primary concern. Continued residential and commercial expansion has increased the use of County roads. Right-of-way acquisitions for future roads have required more focus on future planning to prevent project delays. Completed road projects have proven to be effective in reducing congestion and enhancing safety within the County.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fort Bend County, Texas, for its Comprehensive Annual Financial Report for the year ended September 30, 2008. This was the twentieth consecutive year that the County has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated September 30, 2008. In order to qualify for the Distinguished Budget Presentation

Award, the government's budget document must be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report could not be achieved without the efficient and dedicated services of the staff of the County Auditor's Office and Null-Lairson P.C., our independent auditor.

Respectfully submitted,



Robert E. Sturdivant, CPA
County Auditor
Fort Bend County, Texas

FORT BEND COUNTY MISSION STATEMENT

Fort Bend County strives to be the most family friendly community in Texas by providing a high quality, enriching and safe environment. Each department and elective office provides fast, friendly service to its customers and continually strives to be number one in efficiency and effectiveness. The Commissioners Court fulfills its leadership role by providing necessary resources to the offices and departments to accomplish their duties and goals, by establishing budgets, policies and procedures to make the most efficient uses of the resources and by actively pursuing quality businesses to locate in Fort Bend County.

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Fort Bend County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A stylized handwritten signature in black ink.

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

FORT BEND COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2009

COMMISSIONERS COURT:

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

Robert Hebert
Richard Morrison
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

Patsy Shultz
Dianne Wilson
Annie Rebecca Elliot
Jeff Council
Ed Sturdivant
Milton Wright
Gilbert Jalomo
Pamela Gubbels

DISTRICT COURTS:

Judge, 240th District Court
Judge, 268th District Court
Judge, 328th District Court
Judge, 387th District Court
Judge, 400th District Court
Judge, 434th District Court
District Attorney

Thomas Culver III
Brady Elliott
Ronald Pope
Robert Kern
Clifford Vacek
James Shoemake
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

Ben "Bud" Childers
Walter McMeans
Susan Lowery
R.H. "Sandy" Bielstein
Roy Cordes, Jr.

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

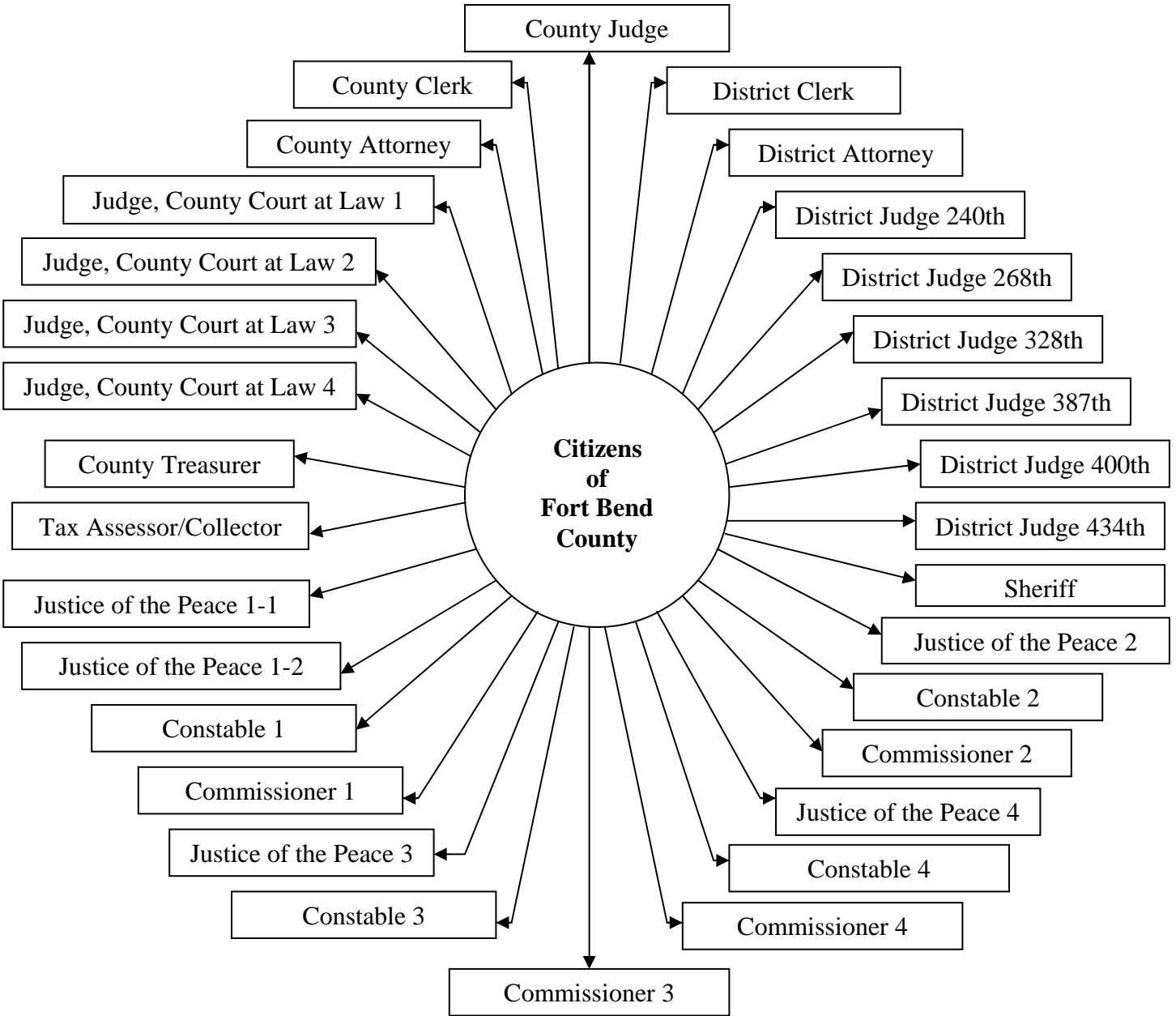
Gary Janssen
Gary Geick
Joel Clouser
Ken Cannata
Jim Richard

CONSTABLES:

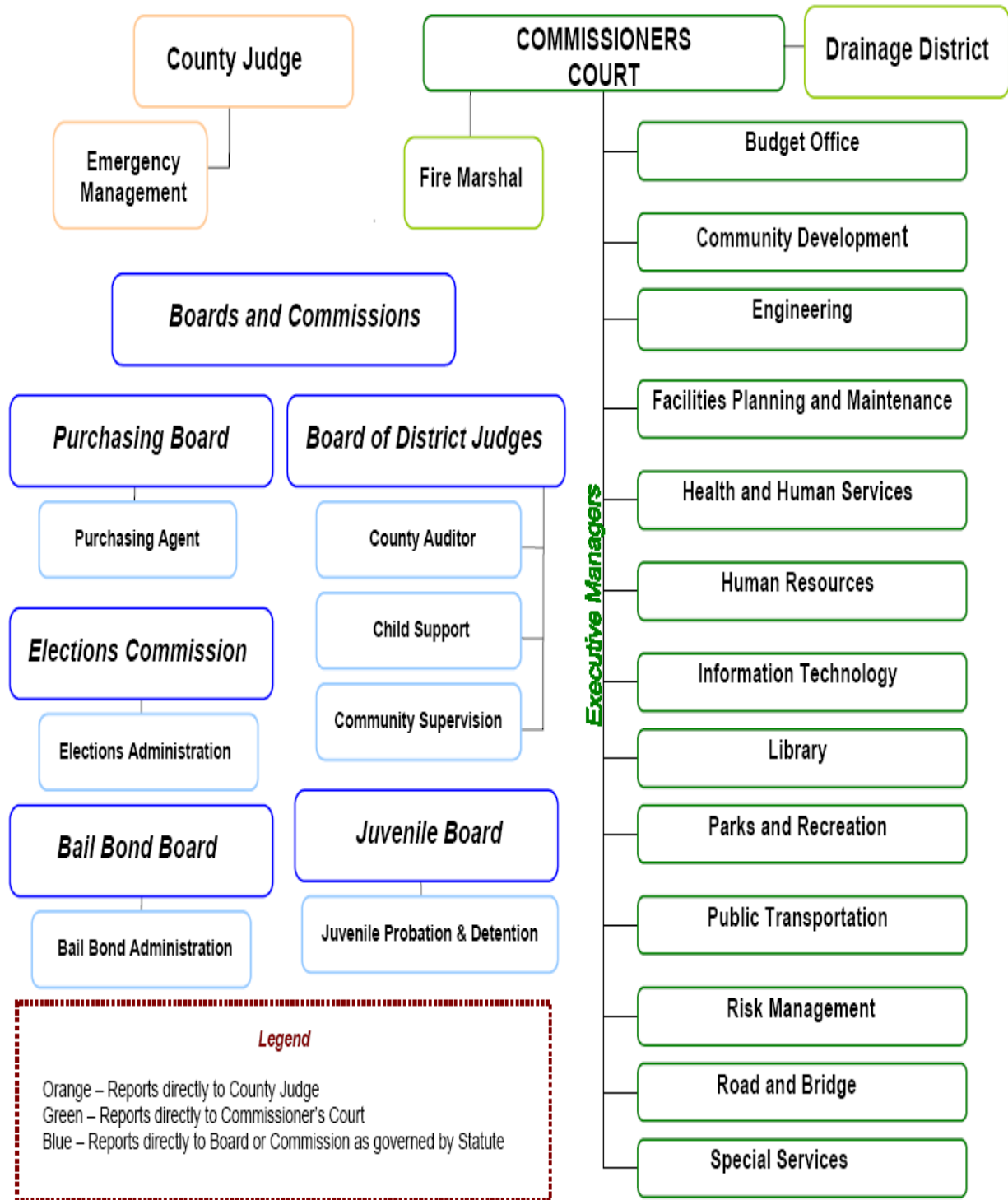
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4

A.J. Dorr
Ruben Davis
Rob Cook
Troy Nehls

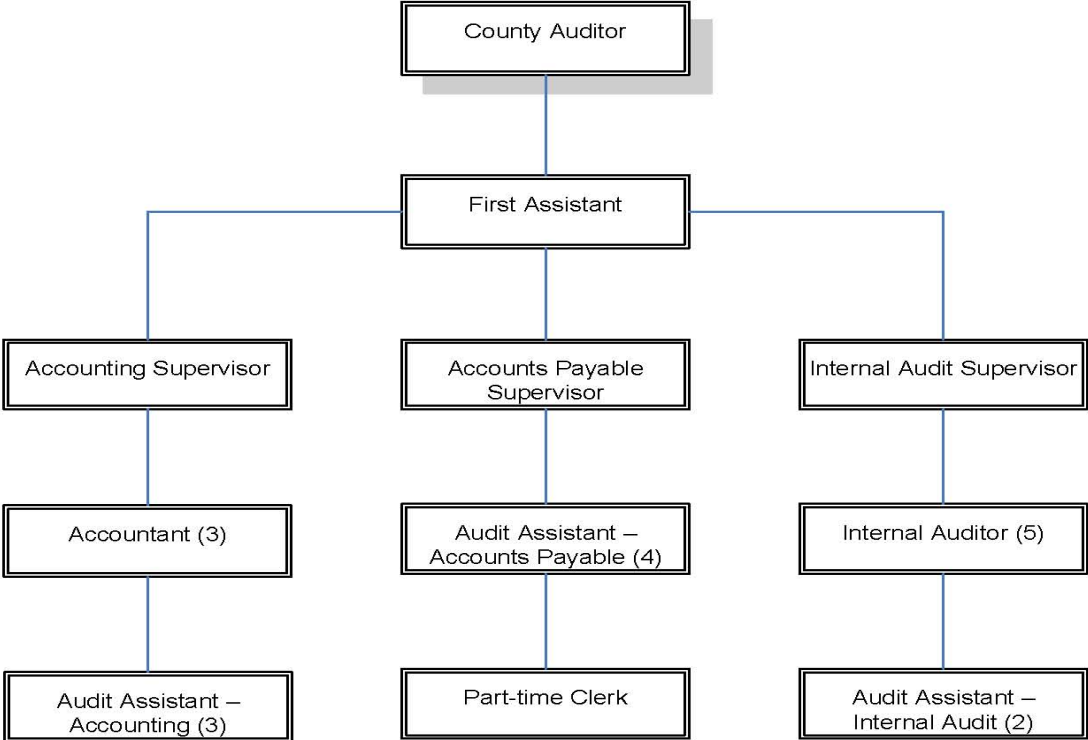
Fort Bend County, Texas Organization Chart of Elected Officials



Organization of County Department and Agencies Fort Bend County, Texas



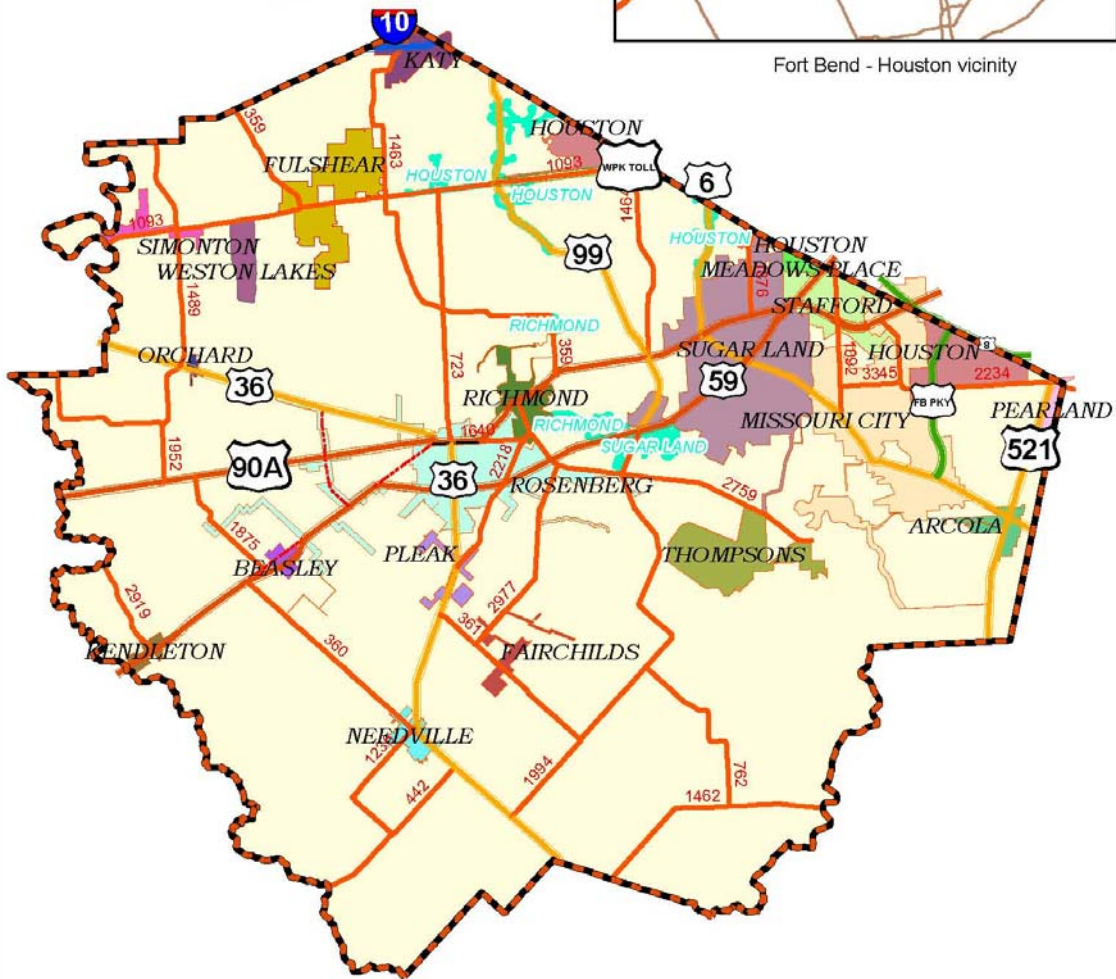
FORT BEND COUNTY
ORGANIZATIONAL CHART
Auditor's Office



Fort Bend County



Fort Bend - Houston vicinity





Independent Auditors' Report

To the Honorable Robert E. Hebert, County Judge
and Members of the Commissioners Court
Fort Bend County, Texas

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County, Texas (the "County"), as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof 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 March 23, 2010, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions or laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report, which has been issued separately from this document, 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 our audit.

To the Honorable Robert E. Hebert, County Judge
and Members of the Commissioners Court
Fort Bend County, Texas

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fort Bend County, Texas' basic financial statements. The management's discussion and analysis, budgetary comparison information, and pension system information on pages 3 through 11 and 58 through 61, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The introductory section, combining and individual fund financial statements and schedules, as well as statistical tables, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



March 23, 2010
Houston, Texas

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Fort Bend County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$709.3 million (net assets). Of this amount, \$23.1 million (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$45.5 million.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$218.2 million, an increase of \$47.7 million over the prior year.
- At the end of the current fiscal year approximately \$34.5 million is available for spending at the government's discretion (unreserved, undesignated general fund balance). This fund balance amounts to 18% percent of total general fund expenditures.
- The County's total long-term liabilities increased by \$138 million during the current fiscal year. The increase was primarily as a result of bonds issued during 2009 of \$128 million including premiums, reduced by debt retirements of \$11.2 million and amortization of bond premiums of \$3.8 million. The increase in long-term liabilities is also due to an increase in the other post-employment benefit obligations (OPEB) of \$24.7 million.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The government-wide financial statements present functions of the County that are principally supported by taxes (governmental activities). The governmental activities of the County include general administration, financial administration, administration of justice, construction and maintenance, health and welfare, cooperative service, public safety, parks and recreation, libraries and education, and interest on long-term debt.

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate entities for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The County's three discretely presented component units consist of the following:

- Fort Bend County Toll Road Authority
- Fort Bend Surface Water Supply Corporation
- Fort Bend Housing Finance Corporation

The government-wide financial statements can be found on pages 15 through 17 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 71 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, Mobility 2009 Projects Fund, 2007 Facilities Bond Fund, and the Justice Center Project Fund, all of which are considered to be major funds. Data from the other 66 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the comprehensive annual financial report.

The basic governmental fund financial statements can be found on pages 18 through 24 of this report.

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Proprietary funds

The County uses internal service funds to report activities that provide services for the County's other programs and activities. The Employee Benefits Fund and Other Self-Funded Insurance Fund are the County's internal service funds. Their purpose is to provide for the accumulation of money for insurance and employee benefits used in County operations. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in the comprehensive annual financial report.

The basic proprietary fund financial statements can be found on pages 25 through 27 of this report.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 28 of this report.

Combining component unit financial statements

The County's three discretely presented component units shown in aggregate on the face of the government-wide financial statements have individual information for each of the major discretely presented component units presented in the form of combining statements immediately following the fund financial statements of the primary government.

The combining component unit financial statement can be found on pages 29 through 31 of this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32 through 56 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. The County adopts an annual appropriated budget for its general, debt service and certain special revenue funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 58 through 61 of this report.

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$709.3 million at the close of the most recent fiscal year.

By far the largest portion of the County's net assets (96.0 percent) reflects its investment in capital assets (e.g., land, buildings, vehicles, road equipment, office furniture and equipment, infrastructure, and construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CONDENSED SCHEDULE OF NET ASSETS
September 30, 2009 and 2008

	Primary Government Governmental Activities	
	2009	2008
Current and other assets	278,493,662	\$ 227,762,347
Capital assets, net	877,364,817	746,378,348
Total Assets	1,155,858,479	974,140,695
Long-term liabilities	408,205,327	267,048,926
Other liabilities	38,320,535	43,257,194
Total Liabilities	446,525,862	310,306,120
Net Assets:		
Invested in capital assets, net of debt	680,893,638	617,510,080
Restricted	5,363,740	4,034,606
Unrestricted	23,075,239	42,289,889
Total Net Assets	\$ 709,332,617	\$ 663,834,575

A portion of the County's net assets, \$5.4 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$23.1 million, may be used to meet the government's ongoing obligations to citizens and creditors.

The County's assets exceeded liabilities by \$709 million, resulting in an increase of \$45.5 million from the prior year. This increase primarily relates to the addition of capital assets net of depreciation of \$131 million as a result of the County's building of infrastructure, roads and bridges, and facilities. The increase is also due to unexpended bond proceeds which rose by \$49.1 million as a result of the following

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

fund balance changes: Mobility 2009 Bonds Fund, \$35.5 million; Justice Center Bonds Fund, \$60 million; offset by a decrease in the 2007 Facilities Bonds Fund of \$46.4 million. These increases were offset by a net increase of \$137.7 million in long-term liabilities primarily due to the sale of the Mobility 2009 Bonds and the Justice Center Bonds of \$127.7 million (including bond premiums).

SCHEDULE OF CHANGES IN NET ASSETS

For the years ended September 30, 2009 and 2008

	Primary Government Governmental Activities	
	2009	2008
Revenues		
Program revenues:		
Charges for services	\$ 35,102,888	\$ 32,371,981
Operating grants and contributions	33,935,787	24,183,910
Capital grants and contributions	63,974,765	33,540,586
General revenues:		
Property taxes	191,467,403	171,832,680
Earnings on investments	3,664,184	8,082,178
Other	3,901,588	3,486,452
Total Revenues	332,046,615	273,497,787
Expenses		
General administration	40,876,045	33,235,842
Financial administration	8,841,189	7,581,878
Administration of justice	75,836,037	65,681,467
Construction and maintenance	45,882,038	47,535,293
Health and welfare	25,623,533	21,592,759
Cooperative services	1,188,580	1,143,390
Public safety	61,126,911	50,016,288
Parks and recreation	1,879,525	2,128,502
Libraries and education	12,956,363	12,325,097
Interest on long-term debt	12,338,352	10,621,067
Total Expenses	286,548,573	251,861,583
Change in Net Assets	45,498,042	21,636,204
Net Assets, Beginning	663,834,575	642,198,371
Net Assets, Ending	\$ 709,332,617	\$ 663,834,575

At the end of the current fiscal year, the County was able to report a positive balance in net assets for the government as a whole. The same situation held true for the prior fiscal year.

Governmental activities increased the County's net assets by \$45.5 million. This was up by \$23.9 over last year's increase of \$21.6 million. The key elements of this increase are as follows:

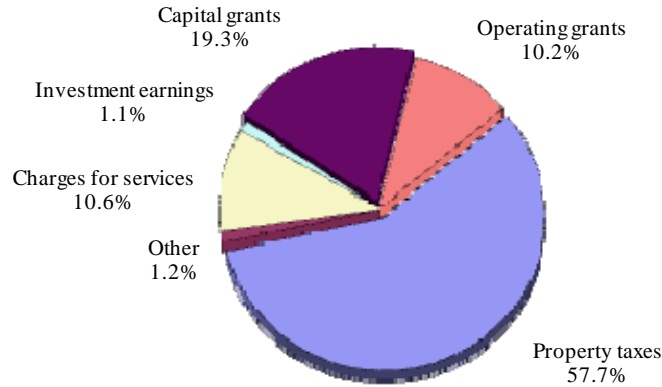
- Property tax revenues of \$191.5 million, which increased by \$19.6 million from the prior year as a result of increased development in the County and higher property values.

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

- Increases from the prior year for capital grants and contributions of \$30.4 million, operating grants and contributions of \$9.8 million, and charges for services of \$2.7 million. These increases are primarily due to increased activity related to demand for services and infrastructure.
- These increases were offset by increased expenses over the prior year for public safety of \$11.1 million, general administration of \$7.6 million, health and welfare of \$4.0 million, and administration of justice of \$10.2 million. These increases were primarily due to higher salaries and wages including benefits, higher fuel prices, and higher overall costs due to inflation. There was also a decrease in earnings on investments from the prior year of \$4.4 million caused by reduced interest rates that further offsets the revenue increases.

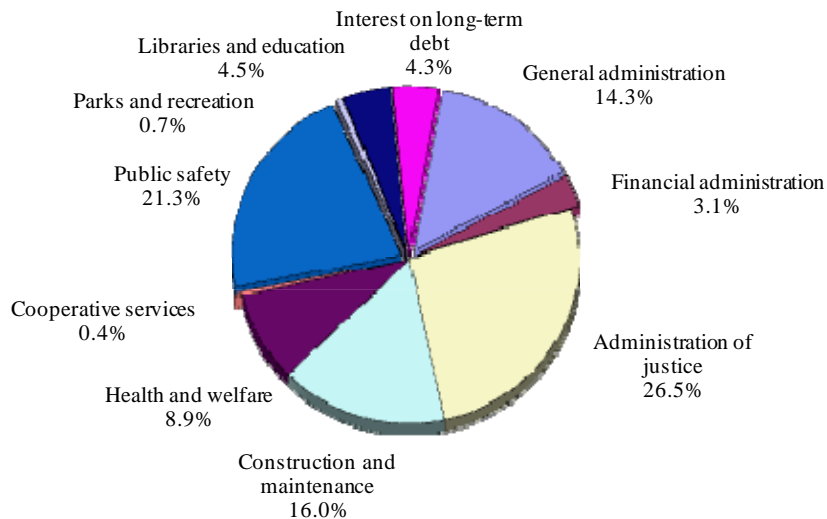
Governmental revenues for fiscal year 2009 are graphically displayed as follows:

GOVERNMENTAL REVENUES



Governmental functional expenses were as follows:

GOVERNMENTAL FUNCTIONAL EXPENSES



FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Financial Analysis of the County's Funds

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds - The focus of the County's governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

The County's governmental funds reflect a combined fund balance of \$218.2 million. Of this, \$57.6 million is unreserved and available for day-to-day operations of the County. In addition, \$6.1 million is reserved for debt service and the remaining reserved amount is for capital projects and prepaid items of \$154.5 million and \$111.5 thousand, respectively.

There was an increase in the combined fund balance of \$47.7 million from the prior year. The increase in fund balance includes a \$60 million increase in the Justice Center Project Fund as a result of bond proceeds from the sale of bonds during 2009. The increase is also due to a increase of \$35.5 million in the Mobility 2009 Project Fund as a result of bond proceeds from the sale of bonds during 2009 in order to fund road projects. These increases are offset by a \$46.4 million decrease in the 2007 Facilities Bond Fund as a result of capital outlay expenditures for mobility and facility projects. The decrease in the General Fund of approximately \$4.2 million is due to operating expenditures exceeding operating revenues and net other financing uses during the course of operations.

Proprietary Funds - The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Employee Benefits Fund had a net assets balance at fiscal year-end of \$9.2 million, which is \$6.2 million over the target. In addition, the Other Self-Funded Insurance Fund has deficit net assets of \$2.1 million at fiscal year-end. The Employee Benefits net assets surplus has been budgeted to be reduced by \$6.2 million in fiscal year 2010 by reducing the healthcare allocations from each departmental budget. The allocation for Other Self-Funded Insurance will be increased over the next four fiscal years (beginning with 2011) to eliminate the deficit net assets balance.

General Fund Budgetary Highlights

During the year there was a net \$0.5 million decrease in appropriations between the original and final amended budget. The main components of this were a decrease due to \$5.4 million being transferred to multi-year capital projects with budgets that extend beyond the County's fiscal year and an offset of \$4.9 million added by budget amendment for 23 supplemental law enforcement contracts that are 100% reimbursable by other contracting entities. The General Fund also allocated \$3.5 million to the Debt Service Fund through the General Fund's transfers out account due to a correction in estimating beginning fund balance between the two funds during the 2009 budget process.

Fees and Fines resulted in excess revenues over budget due to: increased auto registration fees of \$851 thousand; increased collections for EMS services of \$751 thousand due to greater effort on delinquencies; and increased collection by fee officers through court activity of \$2 million. Property Taxes resulted in a \$582 thousand shortfall due to overestimation of the collection rate. Earnings on investments resulted in a \$1.8 million shortfall due to the continued decline of interest rates.

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

General Administration expenditures had a budget surplus of \$3 million due mainly to reduced fees, utilities, and fuel costs.

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2009, the County's governmental activities had invested \$877.4 million in a variety of capital assets and infrastructure, as reflected in the following schedule. This represents an increase of approximately \$131 million over the previous fiscal year.

FORT BEND COUNTY'S CAPITAL ASSETS

	Governmental Activities	
	2009	2008
Non-Depreciable Assets		
Land and intangibles	\$ 302,118,216	\$ 270,596,282
Construction in progress	121,423,463	133,300,768
Other Capital Assets, Net		
Vehicles	7,820,804	6,940,630
Office furniture and equipment	7,104,929	5,988,975
Machinery and equipment	10,379,003	9,813,297
Buildings, facilities and improvements	146,704,669	62,135,291
Infrastructure	281,813,734	257,603,104
Totals	\$ 877,364,818	\$ 746,378,347

Construction in progress at year-end represents numerous ongoing projects, the largest of which are: Gus George Law Enforcement Training Academy for \$6.4 million; Sienna Library for \$8.4 million; Fort Bend Justice Center for \$14.4 million; JST Software Project for \$3.5 million; and Flood Control/Drainage Projects (Big Creek and Oyster Creek) for \$16.9 million.

Long-Term Debt - At the end of the current fiscal year, the County had total bonds outstanding of \$343.3 million. This is an increase of \$111.2 million from the prior year due to the issuance of bonds for the 2009 Mobility Project for \$48.9 million and the Justice Center for \$71 million. In addition, refunding bonds were sold totaling \$2.5 million during the fiscal year. These increases were offset by principal payment of \$11.2 million. The total amount relates to general obligation bonds.

	Governmental Activities	
	2009	2008
General Obligation Bonds	\$ 343,330,000	\$ 232,130,000
Total	\$ 343,330,000	\$ 232,130,000

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The County received an insured rating of Aaa from Moody's and Standard and Poors on issuances prior to 2009. The three issuances in 2009 were not insured and therefore retained the uninsured ratings. The uninsured ratings were as follows:

Moody Investor Service Aa2
Standard and Poor's AA+

The Fort Bend Housing Finance Corporation (the "Corporation"), a component unit of the County, has issued conduit debt in the amount of \$98.3 million. The tax-exempt bonds issued by the Corporation do not constitute a debt or pledge of faith by the Corporation, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. As of September 30, 2009, approximately \$39.3 million of total bonds were outstanding.

Additional information on capital assets and long-term debt is available in Notes 6 and 7 respectively, to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The County continues to enjoy growth in various demographic areas during this ongoing economic slowdown.

The population of the County is estimated at 578,730 in 2010 and is expected to grow by 4.26% annually through 2015. Total employment is estimated at 228,850 in 2010 is expected to grow by 3.29% annually over the same period.

The number of households has increased to 188,120 in 2010 and is expected to grow to 229,680 by 2015. Mean household income for 2010 is \$138,034 and is estimated to rise to \$159,930 by 2015. Income per capita is currently at \$45,286 and is expected to grow to \$53,261 by 2015. Retail sales increased by 3.1% to \$5.46 billion in 2010 and should grow to \$6.86 billion by 2015.

The Commissioners Court approved a \$237.4 million total budget for the 2010 fiscal year. This is a 10.7% increase over the adopted 2009 fiscal year budget. The growth in the budget is driven by increased costs of doing business as well as funding for drainage, mobility, and increased services to the citizens of the County. The overall tax rate remained constant from 2009 to 2010 at \$0.49976 per \$100 of assessed valuation.

Requests for Information

This financial report is designed to provide a general overview of Fort Bend County's finances for all of those with an interest in the County's finances. Questions concerning this report or requests for additional financial information should be directed to Ed Sturdivant, County Auditor, 301 Jackson, Suite 533, Richmond, TX 77469, telephone (281) 341-3760.



BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS**STATEMENT OF NET ASSETS**

September 30, 2009

	Primary Government Governmental Activities	Component Units
Assets		
Cash and equivalents	\$ 244,544,638	\$ 28,009,035
Receivables:		
Taxes, net	8,475,390	
Grants	13,728,154	
Fees and fines	4,319,143	5,069
Other	1,453,170	1,288,065
Prepaid items	112,349	
Deferred issuance costs	3,280,054	809,322
Receivable from fiduciary fund	2,276,724	
Due from component units	304,040	
Capital assets, not being depreciated:	423,541,679	
Capital assets, net of accumulated depreciation:	453,823,138	152,943,067
Total Assets	1,155,858,479	183,054,558
Liabilities		
Accounts payable and accrued expenses	27,031,052	3,900
Retainage payable	4,579,716	
Accrued interest payable	1,347,198	562,786
Unearned revenues	4,073,173	
Due to primary government		304,040
Due to other governments	1,289,396	
Long-term liabilities due within one-year	11,439,631	
Long-term liabilities due in more than one-year	396,765,696	139,177,969
Total Liabilities	446,525,862	140,048,695
Net Assets		
Invested in capital assets, net of related debt	680,893,638	13,765,098
Restricted for:		
Debt Service	5,363,740	
Unrestricted	23,075,239	29,240,765
Total net assets	\$ 709,332,617	\$ 43,005,863

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

FORT BEND COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2009

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 40,876,045	\$ 6,991,778	\$ 6,257,935	\$
Financial administration	8,841,189	2,451,191		
Administration of justice	75,836,037	6,828,228	7,242,476	
Construction and maintenance	45,882,038	8,442,746	1,509,761	62,012,765
Health and welfare	25,623,533	5,057,246	4,982,855	45,000
Cooperative services	1,188,580			
Public safety	61,126,911	4,887,245	13,784,334	
Park and recreation	1,879,525	187,724	61,023	
Libraries and education	12,956,363	256,730	97,403	1,917,000
Interest on long-term debt	12,338,352			
Total Primary Government	\$ 286,548,573	\$ 35,102,888	\$ 33,935,787	\$ 63,974,765
Component Units				
FB Surface Water Supply Corp.	\$	\$	\$	\$
FB Toll Road Authority	14,397,389	17,027,189		3,792
FB Housing Finance Corp.	64,690	153,282		
Total Component Units	\$ 14,462,079	\$ 17,180,471	\$	\$ 3,792

General revenues:

- Property taxes, penalties, and interest
- Unrestricted earnings on investments
- Grants and Contributions not restricted to specific programs
- Gain/(loss) on sale of assets
- Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

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

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

Primary Government	Component Units
Governmental Activities	
\$ (27,626,332)	
(6,389,998)	
(61,765,333)	
26,083,234	
(15,538,432)	
(1,188,580)	
(42,455,332)	
(1,630,778)	
(10,685,230)	
(12,338,352)	
<u>(153,535,133)</u>	
	\$
	2,633,592
	88,592
	<u>2,722,184</u>
191,467,403	
3,664,184	330,615
3,901,588	
<u>199,033,175</u>	<u>330,615</u>
45,498,042	3,052,799
663,834,575	39,953,064
<u>\$ 709,332,617</u>	<u>\$ 43,005,863</u>

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS**

September 30, 2009

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bonds Fund</u>
Assets				
Cash and equivalents	\$ 32,462,349	\$ 6,039,121	\$ 36,571,989	\$ 36,405,912
Taxes receivable, net	6,624,914	653,454		
Grants receivable	11,602,867			
Fines and fees receivable	4,319,143			
Other receivables	571,372			
Due from other funds	12,233,338	18,363		
Due from component units	304,040			
Prepaid items	100,233			4,668
Total Assets	<u>\$ 68,218,256</u>	<u>\$ 6,710,938</u>	<u>\$ 36,571,989</u>	<u>\$ 36,410,580</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 17,157,390	\$	\$	\$
Accrued expenditures	202,712			
Accrued payroll	3,964,323			
Retainage payable	106,705		288,194	3,601,467
Due to other funds			756,519	247,760
Due to other governments	1,129,687			
Deferred revenue	11,093,732	653,456		
Total Liabilities	<u>33,654,549</u>	<u>653,456</u>	<u>1,044,713</u>	<u>3,849,227</u>
Fund Balances:				
Reserved for:				
Debt Service		6,057,482		
Prepaid Items	100,233			4,668
Capital Projects			35,527,276	32,556,685
Unreserved, Reported in:				
General Fund	34,463,474			
Special Revenue Funds				
Total Fund Balances	<u>34,563,707</u>	<u>6,057,482</u>	<u>35,527,276</u>	<u>32,561,353</u>
Total Liabilities and Fund Balances	<u>\$ 68,218,256</u>	<u>\$ 6,710,938</u>	<u>\$ 36,571,989</u>	<u>\$ 36,410,580</u>

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

Justice Center Project	Other Governmental Funds	Total Governmental Funds
\$ 66,869,945	\$ 53,899,080	\$ 232,248,396
	1,197,022	8,475,390
	2,125,288	13,728,155
		4,319,143
	330,064	901,436
	4,597,530	16,849,231
		304,040
	7,448	112,349
<u>\$ 66,869,945</u>	<u>\$ 62,156,432</u>	<u>\$ 276,938,140</u>
\$	\$	\$ 17,157,390
		202,712
		3,964,323
583,350		4,579,716
6,269,653	7,241,671	14,515,603
	159,709	1,289,396
	5,253,294	17,000,482
<u>6,853,003</u>	<u>12,654,674</u>	<u>58,709,622</u>
		6,057,482
	6,556	111,457
60,016,942	26,374,746	154,475,649
		34,463,474
	23,120,456	23,120,456
<u>60,016,942</u>	<u>49,501,758</u>	<u>218,228,518</u>
<u>\$ 66,869,945</u>	<u>\$ 62,156,432</u>	<u>\$ 276,938,140</u>



FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET ASSETS
September 30, 2009

Total fund balance, governmental funds \$ 218,228,518

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets. 877,364,817

Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds. 12,927,309

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets. 7,084,445

Some liabilities (such as Long-term Claims and Judgments Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Bonds payable	(343,330,000)
Deferred issuance costs	3,280,054
Compensated absences	(5,158,523)
Other post-employment benefit (OPEB) obligation	(48,819,923)
Premiums on issuance of debt	(10,896,882)

Accrued interest is not due and payable in the current period and therefore not reported in the funds. (1,347,198)

Net Assets of Governmental Activities \$ 709,332,617

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

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended September 30, 2009

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Mobility 2009 Projects Fund</u>	<u>2007 Facilities Bonds Fund</u>
Revenues				
Taxes	\$ 150,881,918	\$ 18,720,719	\$	\$
Fees and fines	22,691,631	118,964		
Intergovernmental	24,989,268		162,500	
Earnings on investments	1,247,763	108,771	120,994	786,524
Miscellaneous	2,540,424			16,487
Total Revenues	<u>202,351,004</u>	<u>18,948,454</u>	<u>283,494</u>	<u>803,011</u>
Expenditures				
Current:				
General administration	36,997,902			
Financial administration	7,130,068			
Administration of justice	50,165,055			
Construction and maintenance	3,057,376			
Health and welfare	19,440,480			
Cooperative services	1,049,985			
Public safety	43,501,625			
Parks and recreation	1,815,986			
Flood control projects				
Libraries and education	11,274,245			
Capital Outlay	22,149,422		12,359,705	47,155,054
Debt Service:				
Principal		11,170,000		
Interest and fiscal charges		12,149,302		
Debt issuance costs		24,845	468,247	
Total Expenditures	<u>196,582,144</u>	<u>23,344,147</u>	<u>12,827,952</u>	<u>47,155,054</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>5,768,860</u>	<u>(4,395,693)</u>	<u>(12,544,458)</u>	<u>(46,352,043)</u>
Other Financing Sources (Uses)				
Transfers in	2,680,859	3,500,000		2,214
Transfers out	(12,631,357)		(2,396,513)	(24,710)
Bonds issued		2,460,000	48,940,000	
Premium on bonds issued		122,676	1,528,247	
Total other financing sources (uses)	<u>(9,950,498)</u>	<u>6,082,676</u>	<u>48,071,734</u>	<u>(22,496)</u>
Net change in fund balances	(4,181,638)	1,686,983	35,527,276	(46,374,539)
Fund balances - beginning	<u>38,745,345</u>	<u>4,370,499</u>	<u>78,935,892</u>	<u>78,935,892</u>
Fund balances - ending	<u>\$ 34,563,707</u>	<u>\$ 6,057,482</u>	<u>\$ 35,527,276</u>	<u>\$ 32,561,353</u>

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

Justice Center Project	Other Governmental Funds	Total Governmental Funds
\$	\$ 20,956,267	\$ 190,558,904
	11,780,729	34,591,324
	10,758,668	35,910,436
412,618	832,376	3,509,046
	5,839,291	8,396,202
<u>412,618</u>	<u>50,167,331</u>	<u>272,965,912</u>
	1,261,960	38,259,862
	32,746	7,162,814
	17,985,441	68,150,496
	27,839,024	30,896,400
	3,099,465	22,539,945
		1,049,985
	1,077,097	44,578,722
		1,815,986
	124,316	11,398,561
11,757,438	9,205,917	102,627,536
		11,170,000
		12,149,302
683,227		1,176,319
<u>12,440,665</u>	<u>60,625,966</u>	<u>352,975,928</u>
<u>(12,028,047)</u>	<u>(10,458,635)</u>	<u>(80,010,016)</u>
	17,395,317	23,578,390
(2,638,238)	(5,887,572)	(23,578,390)
70,970,000		122,370,000
3,713,227		5,364,150
<u>72,044,989</u>	<u>11,507,745</u>	<u>127,734,150</u>
60,016,942	1,049,110	47,724,134
	48,452,648	170,504,384
<u>\$ 60,016,942</u>	<u>\$ 49,501,758</u>	<u>\$ 218,228,518</u>

FORT BEND COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCES (GOVERNMENTAL FUNDS) TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2009

Net change in fund balances - total governmental funds:	\$ 47,724,134
Adjustments for the Statement of Activities:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$90.3 million) exceeded depreciation expense (\$17.4 million) in the current period.	72,962,006
Capital contributions of infrastructure are reported in the governmental-wide financial statements but not in the fund financial statements.	58,890,033
Governmental funds report the entire net sales prices (proceeds) from the sales of assets as revenue because they provide current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the costs of assets sold.	(865,575)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(126,557,831)
The long-term portion of accrued compensated absences is not due and payable in the current period and is therefore not reported in governmental funds.	(305,544)
Changes in the other post-employment benefit (OPEB) obligation are not due and payable in the current period and therefore, not reported in governmental funds.	(24,668,829)
Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting.	908,479
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. This adjustment reflects the net change in interest payable on the accrual basis of accounting.	(435,962)
Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	246,912
Principal payments on bonds are reported as expenditures in governmental funds but not as expenses in the government-wide statements.	11,170,000
Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	<u>6,430,219</u>
Change in net assets of governmental activities	<u><u>\$ 45,498,042</u></u>

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

FORT BEND COUNTY, TEXAS

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

September 30, 2009

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 12,296,242
Due from other funds	34,337
Other receivables	551,734
Total Assets	12,882,313
Liabilities	
Current Liabilities:	
Benefits Payable - current portion	5,706,627
Due to other funds	91,241
Total Current Liabilities	5,797,868
Total Liabilities	5,797,868
Net Assets	
Unrestricted	\$ 7,084,445

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

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended September 30, 2009

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for Services	\$ 31,850,042
Total Operating Revenues	<u>31,850,042</u>
Operating Expenses	
Current operations - general administration	365,862
Benefits provided	25,209,099
Total Operating Expenses	<u>25,574,961</u>
Operating Income (Loss)	6,275,081
Non-Operating Revenues	
Earnings on investments	155,138
Total Non-Operating Revenues	<u>155,138</u>
Change in Net Assets	6,430,219
Total Net Assets (Deficit), Beginning	<u>654,226</u>
Total Net Assets (Deficit), Ending	<u><u>\$ 7,084,445</u></u>

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

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2009

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 31,992,594
Payment of benefits	(25,589,247)
Payment of general administration expenses	(365,862)
Net Cash Provided by Operating Activities	<u>6,037,485</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>155,138</u>
Net Cash Provided by Investing Activities	<u>155,138</u>
Net Increase in Cash and Cash Equivalents	6,192,623
Cash and Cash Equivalents, Beginning of Year	<u>6,103,619</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 12,296,242</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	\$ 6,275,081
Change in assets and liabilities:	
(Increase) Decrease in other receivables	(158,305)
Increase (Decrease) in due from other funds	300,857
Increase (Decrease) in benefits payable	(380,148)
Total adjustments	<u>(237,596)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 6,037,485</u></u>

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

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2009

	Agency Fund
Assets	
Cash and cash equivalents	\$ 27,214,277
Miscellaneous receivables	<u>385,617</u>
Total Assets	<u><u>\$ 27,599,894</u></u>
Liabilities	
Due to other governments	\$ 25,323,170
Due to other funds	<u>2,276,724</u>
Total Liabilities	<u><u>\$ 27,599,894</u></u>

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

FORT BEND COUNTY, TEXAS**STATEMENT OF NET ASSETS****COMPONENT UNITS***September 30, 2009*

	FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Housing Finance Corporation	Totals
Assets				
Cash and cash equivalents	\$ 7,464	\$ 27,392,475	\$ 609,096	\$ 28,009,035
Accounts receivable			5,069	5,069
Accrued interest receivable			4,283	4,283
Miscellaneous receivables		1,283,782		1,283,782
Deferred bond issuance costs		809,322		809,322
Capital assets, net		152,943,067		152,943,067
Total Assets	<u>7,464</u>	<u>182,428,646</u>	<u>618,448</u>	<u>183,054,558</u>
Liabilities and Net Assets				
Liabilities				
Accounts payable			3,900	3,900
Due to primary government		304,040		304,040
Accrued interest payable		562,786		562,786
Long-term liabilities				
due in more than one year		139,177,969		139,177,969
Total Liabilities		<u>140,044,795</u>	<u>3,900</u>	<u>140,048,695</u>
Net Assets				
Invested in capital assets, net of related debt		13,765,098		13,765,098
Unrestricted	7,464	28,618,753	614,548	29,240,765
Total Net Assets	<u>\$ 7,464</u>	<u>\$ 42,383,851</u>	<u>\$ 614,548</u>	<u>\$ 43,005,863</u>

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

FORT BEND COUNTY, TEXAS

STATEMENT OF ACTIVITIES

COMPONENT UNITS

For the Year Ended September 30, 2009

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
Fort Bend Toll Road Authority			
Toll road operations	\$ 8,306,578	\$ 17,027,189	\$ 3,792
Interest on Long-term Debt	6,090,811		
Total Fort Bend Toll Road Authority	<u>14,397,389</u>	<u>17,027,189</u>	<u>3,792</u>
Fort Bend Housing Finance Corporation			
General administration	64,690	153,282	
Total Fort Bend Housing Finance Corporation	<u>64,690</u>	<u>153,282</u>	
Total Component Units	<u>\$ 14,462,079</u>	<u>\$ 17,180,471</u>	<u>\$ 3,792</u>

General revenues:

Unrestricted earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Assets

Net Assets, Beginning

Net Assets, Ending

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

Net (Expense) Revenue and Changes in Net Assets

FBC Surface Water Supply Corporation	Fort Bend Toll Road Authority	Fort Bend Housing Finance Corporation	Totals
\$	\$ 8,724,403	\$	\$ 8,724,403
	(6,090,811)		(6,090,811)
	<u>2,633,592</u>		<u>2,633,592</u>
		88,592	88,592
		<u>88,592</u>	<u>88,592</u>
	<u>2,633,592</u>	<u>88,592</u>	<u>2,722,184</u>
87	319,012	11,516	330,615
<u>87</u>	<u>319,012</u>	<u>11,516</u>	<u>330,615</u>
87	2,952,604	100,108	3,052,799
7,377	39,431,247	514,440	39,953,064
<u>\$ 7,464</u>	<u>\$ 42,383,851</u>	<u>\$ 614,548</u>	<u>\$ 43,005,863</u>

FORT BEND COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies

A. Financial 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 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 September 30 year-end. The following component units have been identified and are presented in a blended format in the government-wide 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. Complete financial statements for the District can be obtained at the Fort Bend County Auditor's Office located at 301 Jackson, Suite 533, Richmond, Texas.

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 maintained by the County. Commissioners Court appoints the Board of Directors and approves all budgets and expenditures. Complete financial statements for the Corporation can be obtained at the Fort Bend County Auditor's Office located at 301 Jackson, Suite 533, Richmond, Texas.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity (continued)

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. The District does not issue separate financial statements.

Discretely Presented Component Units

Discretely presented component units are presented in a separate column in the government-wide statements to emphasize that they are legally separate from the County. Each of the County's discretely presented component units has a September 30 year-end. The following component units have been identified and are presented in a discrete format in the County's financial statements:

Fort Bend County Toll Road Authority

The Fort Bend County 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 building and operation of the Fort Bend Toll Road system that will extend from Sam Houston Parkway in Harris County to State Highway 6 and State Highway 99 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 its will. Financial information is available at the County Auditor's Office.

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 its will. Financial information is available at the County Auditor's Office.

Fort Bend County Housing Finance Corporation

The Fort Bend County 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 its 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.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Accounting

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous reporting model emphasized fund types (the total of all funds of a particular type), the GASB 34 reporting model focuses on either the County as a whole or on major individual funds (within the fund financial statements). Typically, both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. All primary activities of the County are considered to be governmental type activities; therefore no business type activities are presented within the basic financial statements. In the government-wide Statement of Net Assets, governmental activities are presented on a full accrual, economic resource basis, which incorporates long-term assets and receivables, as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general administration, financial administration, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general administration, financial administration, public safety, etc.).

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

The County's fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. Since the County only reports agency funds, a statement of changes in fiduciary net assets is not presented. All assets reported in agency funds should be offset by a corresponding liability, resulting in zero net assets.

In the fund financial statements, the accounts of the County are organized on the basis of funds, 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 that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Following is a description of the various funds:

The County reports the following major governmental funds:

General Fund

The General Fund is the County's primary operating fund. It 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.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Accounting (continued)

Debt Service Fund

This fund is used to account for the debt service transactions relating to the following bond issues: Permanent Improvements Refunding Bonds Series 2003, Unlimited Tax Road Bonds Series 2001, Unlimited Tax Road Bonds Series 2006, Unlimited Tax Road Bonds Series 2007, Fort Bend Flood Control Water Supply Corporation (FBFCWSC) Revenue Bonds Series 1995 (final payment in fiscal year 2008), FBFCWSC Refunding Bonds Series 1999 (final payment in fiscal year 2008), Fort Bend Flood Control Water Supply Corporation (FBFCWSC) Revenue Bonds Series 2001, Limited Tax Facilities Bonds Series 2007, Unlimited Tax Road Bonds Series 2009, and Justice Center Limited Tax Bonds Series 2009. This fund is also used to account for the debt service transactions associated with the Parkway Road District's Series 1990 Bonds. Revenues in this fund are comprised of property taxes levied against property located in the District.

Mobility 2009 Projects Fund

The Mobility 2009 Projects Fund is a Capital Projects Fund used to account for the proceeds of the Unlimited Tax Road Bonds Series 2009 which are being used to finance the construction and/or expansion of numerous roads in the County.

2007 Facilities Bonds Fund

The 2007 Facilities Bonds Fund is a Capital Projects Fund used to account for the proceeds of the Fort Bend County Limited Tax (General Obligation) Bonds Series 2007 which are being used to finance the construction and/or expansion of numerous County facilities.

Justice Center Project Fund

The Justice Center Project Fund is a Capital Projects Fund used to account for the proceeds of the Fort Bend County Limited Tax Bonds Series 2009 which are being used to finance the construction of the County's Justice Center.

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 on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The government-wide statements of net assets and statements of activities and all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. Proprietary fund equity consists of net assets. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., 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 certain Component Units 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

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

C. Basis of Accounting (continued)

available). Available means collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Substantially all revenues, except property taxes, are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule is that interfund services provided and used within the County are not eliminated in the process of consolidation. Elimination of these services would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes.

Proprietary funds present both operating revenues and expenses as well as nonoperating revenues and expenses. Operating revenues and expenses are generally derived from providing services and producing goods as part of ongoing operations. The principal operating revenues of the County's internal service funds are charges to users for services. The operating expenses for the County's internal service funds include administrative expenses and all costs associated with providing services. All other revenue and expenses are reported as nonoperating revenue.

The accrual basis of accounting is used for the proprietary fund types and certain component units. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable, and expenses in the accounting period in which they are incurred and become measurable.

The statements of net assets, statements of activities, and financial statements of proprietary fund types are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses in the accounting period in which they are incurred.

D. 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.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

E. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the Proprietary Fund Types consider temporary investments with maturities of three months or less when purchased to be cash equivalents.

F. Temporary Investments

The County's temporary investments are comprised of U.S. Government Securities 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. The investments in U.S. Government Securities are generally held to maturity.

G. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

H. Due to and Due From Other Funds

During the course of operations, transactions occur between individual funds for specified purposes, such as lending/borrowing arrangements or amounts. In addition, the County maintains numerous bank accounts among all the funds and occasionally monies are deposited into the incorrect account. Therefore, a receivable and payable are recorded in the proper funds. These receivables and payables are classified as "due from other funds" or "due to other funds" (or "due from component unit/primary government" or "due to component unit/primary government" if the transactions are between the primary government and its component unit).

I. Interfund Transfers

The County maintains numerous special revenue and capital project funds to account separately for monies that have been set aside for particular purposes. Often, these monies are initially budgeted in the General Fund during the annual budget process and are then transferred to various funds during the course of the fiscal year. In addition, when these projects are complete, these same funds often transfer residual monies back to the General Fund or some other fund, as determined by where the monies should be returned. These interfund transfers are classified as "transfers in" and "transfers out" within the primary government.

J. Interest Receivable

Interest on investments is recorded as revenue in the year the interest is earned and available to pay liabilities of the current period.

Note 1 - Summary of Significant Accounting Policies (continued)

K. Capital Assets

Capital assets used in governmental fund types of the government are recorded as expenditures of the General, Special Revenue and Capital Projects Funds and as assets in the government-wide financial statements to the extent the County’s capitalization threshold (currently \$5,000) is met. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at both the fund and government-wide levels. All capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their estimated fair value on the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and resulting gain or loss is included in the results of operations.

The County applies a half-year convention for depreciation on all assets. Therefore, one half of a year of depreciation is charged to operations the first and last year that an asset is in service. Depreciation has been provided for plant and equipment using the straight-line method over the estimated useful life for the type of assets as follows:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	5 to 7 years
Office furniture and fixtures	5 to 7 years
Machinery and equipment	7 to 15 years
Buildings, facilities, and land improvements	10 to 39 years
Infrastructure	20 to 40 years

L. 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 80 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 liability for accrued compensated absences is recorded in the government-wide financial statements.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

M. Restricted/Unrestricted Net Assets

It is the County's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

N. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

O. Reclassifications

Certain reclassifications to prior year balances have been made to conform to current year presentation. Such reclassifications have had no effect on the excess of revenues over expenditures.

P. 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.

Note 2 - Deposits (Cash) and Investments

A. Authorization for Deposits and Investments

The Texas Public Funds Investment Act (PFIA), as prescribed in Chapter 2256 of the Texas Government Code, regulates deposits and investment transactions of the County.

In accordance with applicable statutes, the County has a depository contract with an area bank (depository) providing for interest rates to be earned on deposited funds and for banking charges the County incurs for banking services received. The County may place funds with the depository in interest and non-interest bearing accounts. State law provides that collateral pledged as security for bank deposits must have a market value of not less than the amount of the deposits and must consist of: (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas; and/or (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent. County policy requires the collateralization level to be at least 100% of market value of principal and accrued interest.

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 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

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 2 - Deposits (Cash) and Investments (continued)**A. Authorization for Deposits and Investments (continued)**

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, is 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 of Texas. The County did not invest in repurchase agreements for the year ended September 30, 2009.

B. Deposit and Investment Amounts

The County's cash and investments are classified as: cash and cash equivalents, and investments. Cash and cash equivalents include cash on hand, deposits with financial institutions, and short-term investments in a privately-managed public funds investment pool account. The investments, which have maturities at purchase of greater than three months, consist mainly of U.S. agency securities.

At September 30, 2009, the County's cash deposits are either insured by FDIC or covered by collateral held by the County's agent in the County's name.

The following schedule shows the County's recorded cash and cash equivalents and investment pools at year-end, excluding Agency Fund:

	<u>Total Fair Value</u>
Cash deposits	\$ 271,773,679
Certificates of Deposit	385,236
Investment pools	
Texas Term	124,627
Logic	270,131
Total cash and investment pools	<u><u>\$ 272,553,673</u></u>

Interest Rate Risk

At year-end, the County had the following investments subject to interest rate risk disclosure, under U.S. generally accepted accounting principles:

	<u>Fair Value</u>	<u>Weighted Average Maturity (days)</u>	<u>Percentage of Total Portfolio</u>
Certificate of deposit	\$ 385,236	271	49.4%
Investment Pool:			
Texas Term	124,627	57	16.0%
LOGIC	270,131	67	34.6%
Total Fair Value	<u><u>\$ 779,994</u></u>		
Portfolio weighted average maturity		<u><u>166</u></u>	

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 2 - Deposits (Cash) and Investments (continued)**B. Deposit and Investment Amounts (continued)**

It is the County's policy to select any individual investment with a maximum stated of thirty-six (36) months. Portfolio maturities will be structured to meet the obligations of the County first and then to achieve the highest rate of return of interest. When the County has funds not required to meet current-year obligations, maturity restraints will be imposed based upon the investment strategy for the group of funds.

The County's investment in the state investment pool via Texas Term and LOGIC were rated Aaa by Moody Investments and AA Af and AA Am, respectively, by Standard and Poor's.

Concentration of Credit Risk

It is the County's policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity (save and except zero duration funds), a specific issuer or a specific class of investments. To achieve this diversification, the County will limit investments in specific types of securities to the following percentages of the total portfolio:

Investment Type	Maximum Investment %
Repurchase Agreements	up to 35%
Certificates of Deposit	up to 50%
U.S. Treasury Bills/Notes	up to 100%
Other U.S. Government Securities	up to 80%
Authorized Local Government Investment Pools	up to 80%
No Load Money Market Mutual Funds	up to 50%
Bankers Acceptances	up to 15%

It is the County's policy to select investments in order to provide stability of income and reasonable liquidity.

Note 3 - Receivables

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2009, were as follows:

	General	Debt Service	Other Governmental Funds	Total
Receivables:				
Taxes	\$ 7,361,016	\$ 726,060	\$ 1,330,024	\$ 9,417,100
Grants	11,602,867		2,125,288	13,728,155
Fees & fines	4,319,143			4,319,143
Other	571,372		330,064	901,436
Gross receivables	23,854,398	726,060	3,785,376	28,365,834
Less: allowance for uncollectibles	(736,102)	(72,606)	(133,002)	(941,710)
Total	\$ 23,118,296	\$ 653,454	\$ 3,652,374	\$ 27,424,124

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 3 - Receivables (continued)

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of September 30, 2009, the various components of deferred revenue reported in the governmental funds are as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes (general fund)	\$ 6,624,914	\$
Delinquent property taxes (road and bridge fund)	811,442	
Delinquent property taxes (drainage district fund)	385,580	
Delinquent property taxes (debt service fund)	653,454	
Fees and fines (general fund)	4,319,143	
Grant funds received prior to meeting all eligibility requirements		4,073,173
Total deferred revenue for governmental funds	<u>\$ 12,794,533</u>	<u>\$ 4,073,173</u>

Note 4 - Property Taxes

The County's tax year covers the period October 1 through September 30. The County's property taxes are levied annually in October on the basis of the Fort Bend Central Appraisal District's (CAD) assessed values as of January 1 of that calendar year. Such taxes become delinquent on February 1 of the subsequent calendar year. The CAD 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.

A. 2008 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 2009 fiscal year (2008 tax year), the County levied property taxes of \$0.49976 per \$100 of assessed valuation. The 2008 rates resulted in total tax levies of approximately \$190 million based on a total adjusted valuation of approximately \$38.1 billion. The total tax rate in the 2008 tax year was prorated as follows:

	<u>2008 Rate</u>	<u>2008 Limit</u>
General, certain special revenue and debt service funds	\$ 0.44456	\$ 0.80000
Special road & bridge funds	\$ 0.03920	\$ 0.15000
Fort Bend County Drainage District	\$ 0.01600	\$ 0.25000
Total Tax Rate	<u>\$ 0.49976</u>	<u>\$ 1.20000</u>

The tax rate for the Fort Bend Parkway Road District for the 2008 tax year was \$0.054425 per \$100 of assessed valuation.

B. 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.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 4 - Property Taxes (continued)

B. Fort Bend Central Appraisal District (continued)

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 5 - Interfund Activity

During the year, cash advances are occasionally made between funds for various projects and situations, which create receivables and payables between these funds. All of these interfund balances are expected to be paid within one year. At September 30, 2009, the interfund receivables and payables were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 12,233,338	\$
Major Capital Project - Mobility 2009		756,519
Debt Service	18,363	
Major Capital Project - 2007 Facilities Bond Fund		247,760
Justice Center Project		6,269,653
Non-major Governmental Funds	4,597,530	7,241,671
	<u>16,849,231</u>	<u>14,515,603</u>
Fiduciary Funds		2,276,724
Internal Service Funds	34,337	91,241
Total Governmental Activity	<u>\$ 16,883,568</u>	<u>\$ 16,883,568</u>

Interfund transfers

Transfers totaling approximately \$23.6 million were made during the year primarily for the purpose of moving unrestricted fund revenues to finance various programs that the government must account for in other funds in accordance with the budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 2,680,859	\$ 12,631,357
Debt Service	3,500,000	
2007 Facilities	2,214	24,710
Justice Center		2,638,238
Major Capital Project - Mobility 2009 Projects Fund		2,396,513
Non-major Governmental Funds	17,395,317	5,887,572
	<u>\$ 23,578,390</u>	<u>\$ 23,578,390</u>

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 6 - Capital Assets

A summary of changes in the primary government's capital assets for the year ended September 30, 2009, follows:

	Primary Government			
	Balance 10/01/08	Increases	Decreases	Balance 09/30/09
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 270,596,282	\$ 32,212,748	\$ (690,815)	\$ 302,118,215
CIP	133,300,768	82,257,253	(94,134,557)	121,423,464
Total capital assets not being depreciated	403,897,050	114,470,001	(94,825,372)	423,541,679
Other capital assets:				
Vehicles	19,705,098	3,454,021	(1,541,024)	21,618,095
Office furniture and equipment	15,912,279	3,233,027	(1,037,485)	18,107,821
Machinery and equipment	20,568,426	2,411,848	(1,341,932)	21,638,342
Buildings, facilities and improvements	109,659,473	86,799,722	(382,767)	196,076,428
Infrastructure	347,194,542	34,072,236	(44,814)	381,221,964
Total other capital assets	513,039,818	129,970,854	(4,348,022)	638,662,650
Accumulated depreciation for:				
Vehicles	(12,764,468)	(2,297,241)	1,264,418	(13,797,291)
Office furniture and equipment	(9,923,304)	(1,871,670)	792,082	(11,002,892)
Machinery and equipment	(10,755,128)	(1,365,152)	860,941	(11,259,339)
Buildings, facilities and improvements	(47,524,181)	(2,005,156)	157,578	(49,371,759)
Infrastructure	(89,591,440)	(9,816,791)		(99,408,231)
Total accumulated depreciation	(170,558,521)	(17,356,010)	3,075,019	(184,839,512)
Other capital assets, net	342,481,297	112,614,844	(1,273,003)	453,823,138
Total Net Assets	\$ 746,378,347	\$ 227,084,845	\$ (96,098,375)	\$ 877,364,817

Depreciation expenses were charged to the following functions in the statement of activities:

Fiscal Year 2009 Depreciation Expense	
General Administration	\$ 4,746,611
Financial Administration	37,320
Administration of Justice	247,325
Construction & Maintenance	10,917,000
Health & Welfare	183,051
Cooperative Services	20,314
Public Safety	847,148
Parks & Recreation	107,637
Library	249,604
Total Depreciation Expense	\$ 17,356,010

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 6 - Capital Assets (continued)

Construction in progress and remaining commitments under related construction contracts for general government construction projects at September 30, 2009, follows:

2009 CONSTRUCTION COSTS					
Project	Balance at 9/30/2008	Increases - (Retainage included)	Decreases - Capitalizations	Decreases - Adjustments	Balance at 9/30/2009
Arcola Projects	\$ 206,748			\$ (206,748)	
Dew House (Bond)	211,435	44,910			256,345
Dew House		59,343			59,343
40 Acre Site Development (Bond)	35,037	833,887	(868,924)		
40 Acre Expansion	24,710			(24,710)	
Fire Marshal/EMS (Bond)	95,344	25,446			120,790
GML Library Renovations (Bond)	520,941	75,634			596,575
Gus George Academy (Bond)	1,718,323	5,248,702	(603,849)		6,363,176
Jail Expansion (Bond)	46,725,739	25,868,088	(72,593,827)		
Jail Study	160,490		(160,490)		
Jane Long Renovations (Bond)		69,310			69,310
Jane Long Renovations	338,140	732			338,872
Needville Service Center (Bond)	1,617,544	1,806,714	(3,424,258)		
Pct. 1 Facility (Bond)	2,282,930	718,092	(3,001,022)		
Pct. 2 Service Center (Bond)	628,974	1,208,454			1,837,428
Precinct 2 Annex		1,460,957			1,460,957
Pct. 3 Service Center (Bond)	19,126	153,825			172,951
Sienna Library Project (Bond)	397,046	7,977,919			8,374,965
Sienna Library Project	481,680	14,300			495,980
Sugar Land Library (Bond)	182,943	45,788			228,731
S. Post Oak (Bond)	386,752	235,274			622,026
Tax Office (Bond)	1,221,139	1,962,332	(3,183,471)		
Fort Bend Justice Center (Bond)	2,686,298	11,709,378			14,395,676
Court Complex Study	301,095	12,668			313,763
CSCD Expansion	178,540		(178,540)		
Rosenberg JJAEP Remodel	63,343				63,343
Bridge Construction	2,246	21,821			24,067
Fairgrounds Blvd.	117,758				117,758
Traffic Signal Project	222,115	35,258			257,373
Needville Service Center	106,518	110,361	(216,879)		
Fuel Pump Upgrades		251,551			251,551
Fry Road Expansion		93,327	(93,327)		
Oilfield Road Improvements		356,750			356,750
Library Building - GML	37,258		(37,258)		
Fresh Water Supply District #1	2,889,815			(2,889,815)	
SH 36 Park & Ride	117,871				117,871
IT Enhancements	434,221			(434,221)	
JST Software Project	2,882,168	585,619			3,467,787
Rosenberg Annex Security Improvements		29,000	(29,000)		
HHS Coordinator Center	2,195			(2,195)	
Hillcroft Reconstruction Project	431,748				431,748
Parks Upgrades	998,738	11,235			1,009,973
UH Library	25,855				25,855
Vehicle Maintenance Expansion	377,111	458,301	(835,412)		
Pct. 3 Relocations	1,460,862		(1,460,862)		
434th District Court Buildout	131,783		(131,783)		
5th Street Expansion	389,371	28,224	(417,595)		
Fairgrounds Pavillions	132,156	117,844	(250,000)		
Fairgrounds Renovation Project (2008)	175,375	840			176,215
Kitty Park Playground	37,899		(37,899)		
LID #6	2,900,000			(2,900,000)	
Model Airplane Park		40,553	(40,553)		
Parks Security Lighting	64,705	30,158			94,863
Facilities Buildout Pct. 1 Facility		89,563			89,563
Morton St. Buildout - Facilities		12,758			12,758
Morton St. Buildout - MHDefender		18,634			18,634
FB Parkway Project	3,705				3,705
Mobility Projects	42,638,254	19,643,130			62,281,384
Big Creek - FBFCWSC	11,209,753	32,976			11,242,729
Big Creek	1,852,936	272,057			2,124,993
Upper Oyster Creek	3,174,035	373,619			3,547,654
Totals	\$ 133,300,768	\$ 82,145,333	\$ (87,564,950)	\$ (6,457,689)	\$ 121,423,463

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 6 - Capital Assets (continued)

A summary of changes in the discretely presented component unit (Fort Bend County Toll Road Authority) capital assets for the year ended September 30, 2009, follows

	Discretely Presented Component Units			
	Balance 10/01/08	Increases	Decreases	Balance 09/30/09
Governmental Activities:				
Other capital assets				
Toll Roads	\$ 166,777,872	\$	\$	\$ 166,777,872
Total capital assets	<u>166,777,872</u>			<u>166,777,872</u>
Accumulated depreciation for:				
Toll Roads	(9,644,584)	(4,190,221)		(13,834,805)
Total Net Assets	<u>\$ 157,133,288</u>	<u>\$ (4,190,221)</u>	<u>\$</u>	<u>\$ 152,943,067</u>

Depreciation expense for the Fort Bend County Toll Road Authority totaled \$4.2 million.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 7 - Long-Term Debt

A. General Obligation Bonds and Certificates of Obligation

Long-term liabilities applicable to the County’s governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2009, is as follows:

Primary Government				
<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate</u> %	<u>Matures</u>	<u>Debt</u> <u>Outstanding</u>
General Obligation Bonds				
\$ 25,285,000	Permanent Improvement Refunding Bonds, Series 2003	1.50 - 5.00	2011	\$ 7,595,000
29,000,000	Unlimited Tax Road Bonds, Series 2001	4.00 - 5.00	2021	24,600,000
30,245,000	Unlimited Tax Road Bonds, Series 2006	4.00 - 5.00	2026	27,290,000
11,650,000	Fort Bend Flood Control Water Supply Refunding Bonds, Series 2001	2.85 - 5.38	2021	10,390,000
26,000,000	Unlimited Tax Road Bonds, Series 2007	4.00 - 4.25	2027	24,240,000
126,675,000	Facilities Limited Tax Bonds, Series 2007	4.00 - 5.00	2031	126,675,000
48,940,000	Unlimited Tax Road Bonds, Series 2009	3.00 - 5.00	2029	48,940,000
73,430,000	Justice Center Limited Tax Bonds, Series 2009	3.00 - 5.25	2030	<u>73,430,000</u>
	Total Direct General Obligation Bonds			\$ 343,160,000
1,520,000	Fort Bend Parkway Road District Unlimited Tax Bonds, Series 1990	8.20 - 8.63	2010	<u>170,000</u>
	Total General Obligation Bonds			<u>\$ 343,330,000</u>

A summary of long-term liability transactions of the County for the year ended September 30, 2009, follows:

	<u>October 1, 2008</u> <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30, 2009</u> <u>Balance</u>	<u>Amounts Due</u> <u>Within One</u>
General Obligation Bonds	\$ 232,130,000	\$ 122,370,000	\$ 11,170,000	\$ 343,330,000	\$ 10,150,000
Premiums on bonds	5,914,854	5,364,150	3,821,231	7,457,773	
Totals	<u>238,044,854</u>	<u>127,734,150</u>	<u>14,991,231</u>	<u>350,787,773</u>	<u>10,150,000</u>
Accrued Compensated Absences	4,852,979	346,206	40,663	5,158,522	1,289,631
Other Post-Employment Benefit (OPEB) Obligation	24,151,093	24,668,830		48,819,923	
Totals	<u>29,004,072</u>	<u>25,015,036</u>	<u>40,663</u>	<u>53,978,445</u>	<u>1,289,631</u>
Total Long-Term Liabilities	<u>\$ 267,048,926</u>	<u>\$ 152,749,186</u>	<u>\$ 15,031,894</u>	<u>\$ 404,766,218</u>	<u>\$ 11,439,631</u>

In prior years, the general fund’s resources have been used to liquidate other long-term liabilities, including accrued compensated absences.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 7 - Long-Term Debt (continued)**A. General Obligation Bonds and Certificates of Deposit (continued)**

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

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2010	\$ 10,150,000	\$ 16,166,372	\$ 26,316,372
2011	12,710,000	15,687,681	28,397,681
2012	13,345,000	15,038,636	28,383,636
2013	13,820,000	14,447,560	28,267,560
2014	14,425,000	13,795,167	28,220,167
2015	14,910,000	13,151,079	28,061,079
2016	15,395,000	12,493,526	27,888,526
2017	15,545,000	11,772,845	27,317,845
2018	16,145,000	11,019,923	27,164,923
2019	16,785,000	10,228,048	27,013,048
2020	17,440,000	9,393,848	26,833,848
2021	18,165,000	8,519,585	26,684,585
2022	15,885,000	7,676,101	23,561,101
2023	16,680,000	6,874,924	23,554,924
2024	17,530,000	6,032,181	23,562,181
2025	18,395,000	5,158,088	23,553,088
2026	19,320,000	4,238,547	23,558,547
2027	17,865,000	3,325,544	21,190,544
2028	16,810,000	2,474,088	19,284,088
2029	17,665,000	1,368,969	19,033,969
2030	14,690,000	821,213	15,511,213
2031	9,655,000	229,306	9,884,306
Totals	<u>\$ 343,330,000</u>	<u>\$ 189,913,231</u>	<u>\$ 533,243,231</u>

Discretely presented component unit long-term bonded debt as of September 30, 2009, is listed below:

<u>Discretely Presented Component Units</u>				
<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate %</u>	<u>Matures</u>	<u>Debt Outstanding</u>
General Obligation Bonds				
\$ 63,695,000	Unlimited Tax and Subordinate Lien Toll Road Revenue Bonds, Series 2003	4.00 - 5.00	2032	\$ 63,695,000
72,195,000	Unlimited Tax and Subordinate Lien Toll Road Revenue Bonds, Series 2004	3.63 - 5.00	2032	<u>72,195,000</u>
Total General Obligation Bonds				<u>\$ 135,890,000</u>

FORT BEND COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 7 - Long-Term Debt (continued)

A. General Obligation Bonds and Certificates of Deposit (continued)

A summary of long-term liability transactions of the discretely presented component units for the year ended September 30, 2009, follows:

	October 1, 2008			September 30, 2009	Amounts Due
	Balance	Additions	Retirements	Balance	Within One
					Year
General Obligation Bonds	\$ 135,890,000	\$	\$	\$ 135,890,000	\$
Premiums on bonds	3,430,925		142,955	3,287,970	
Totals	\$ 139,320,925	\$	\$ 142,955	\$ 139,177,970	\$

Annual debt service requirements to maturity are summarized as follows:

	Principal	Interest	Totals
2010	\$	\$ 6,753,432	\$ 6,753,432
2011	1,400,000	6,725,432	8,125,432
2012	1,645,000	6,665,741	8,310,741
2013	1,900,000	6,596,050	8,496,050
2014	2,345,000	6,499,425	8,844,425
2015	2,820,000	6,370,300	9,190,300
2016	3,530,000	6,209,138	9,739,138
2017	4,240,000	6,009,488	10,249,488
2018	5,050,000	5,774,250	10,824,250
2019	5,550,000	5,509,250	11,059,250
2020	6,000,000	5,220,500	11,220,500
2021	6,320,000	4,912,500	11,232,500
2022	6,650,000	4,588,250	11,238,250
2023	6,975,000	4,247,625	11,222,625
2024	7,365,000	3,889,125	11,254,125
2025	7,720,000	3,512,000	11,232,000
2026	8,130,000	3,115,750	11,245,750
2027	8,550,000	2,698,750	11,248,750
2028	8,980,000	2,260,500	11,240,500
2029	9,430,000	1,800,250	11,230,250
2030	9,940,000	1,316,000	11,256,000
2031	10,410,000	807,250	11,217,250
2032	10,940,000	273,500	11,213,500
Totals	\$ 135,890,000	\$ 101,754,506	\$ 237,644,506

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 7 - Long-Term Debt (continued)

B. 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 were issued in the amount of \$18,750,000. Since then, an additional \$79,568,000 of bonds have been issued. As of September 30, 2009, \$39,303,947 of total bonds are outstanding.

Note 8 - Employee Retirement System

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 with eight or more years of service at age 60 and above, 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. Contributions

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 10.22% for calendar year 2009. 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.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 8 - Employee Retirement System (continued)**B. Contributions (continued)**

The County's total payroll in fiscal year 2009 was \$101 million and the County's contributions were based on a payroll of \$99.9 million. Contributions made by employees totaled \$7 million, and the County made contributions of \$10.2 million during the fiscal year ended September 30, 2009.

Three-year trend information for the Pension Plan is presented below:

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Annual Pension Cost (APC)	\$ 10,187,718	\$ 9,110,858	\$ 8,097,682
Percentage of APC Contributed	100%	100%	100%
Net Pension Obligation at the End of Period	0	0	0

For the year ended September 30, 2009, the pension cost for the TCDRS plan and the actual contributions made were \$10,187,718. Because all contributions are made as required, no pension obligation existed at September 30, 2009.

<u>Actuarial Information</u>	<u>12/31/2008</u>
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20 years
Asset valuation method	SAF: 10-year smoothed value ESF: Fund value
Assumptions:	
Investment return	8.00%
Projected salary increases	5.30%
Inflation	3.50%
Cost of living adjustments	0.00%

Funded Status and Funding Progress

A schedule of funded status as of the most recent actuarial valuation is as follows:

<u>Schedule of Funding Information</u>	<u>12/31/2008</u>
Actuarial valuation date	12/31/2008
Actuarial value of assets	\$ 209,747,313
Actuarial accrued liability (AAL)	\$ 254,807,906
Unfunded/(Overfunded) actuarial accrued liability (UAAL or OAAL)	\$ 45,060,593
Funded ratio	82.32%
Annual covered payroll (actuarial)	\$ 92,096,921
UAAL or OAAL as % of covered payroll	48.93%

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 9 - 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. Nationwide Retirement Solutions, Security Benefit Life, and Edward Jones have been appointed as plan administrators. 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. Amounts of compensation deferred by employees under the plan provisions are disbursed to the plan administrators after each pay period. The plan administrators hold all funds invested in the plan and disburse funds to employees in accordance with plan provisions. The County does not maintain significant oversight of the plan administrators' activities.

Note 10 - Other Post-Employment Benefits

Plan Description

In addition to providing pension benefits through the Texas County and District Retirement System, the County sponsors and administers a single-employer defined benefit health care plan titled, "Fort Bend County Employee Benefit Plan"(Plan). The Plan was established and approved by Fort Bend County Commissioners Court and Chapter 175 of the Local Government Code which provides eligible employees, retirees, and their eligible dependents with the following post-employment benefits:

- Eligible retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County's healthcare provider; and at the County's cost to cover current employees
- Eligible dependents of retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County's healthcare provider; and at the County's cost to cover current employees

The Plan does not issue a separate, publicly available report.

Funding Policy and Contribution Rates

The contribution requirements of the County and plan members are established and may be amended by Commissioners Court. These contributions are neither guaranteed nor mandatory. The County has retained the right to unilaterally modify its payments toward retiree healthcare benefits. The Plan provides for the payment of a portion of the health and dental insurance premiums for eligible retired employees and their dependents. The County's contribution rate in effect for the year ended September 30, 2009, was 1.95% of covered payroll. Plan members receiving benefits contribute a percentage of the monthly insurance premium. Currently, the Plan pays a portion of the retiree's premiums, as well as his or her dependent coverage. The retiree contributes the premium cost each month, less the Plan subsidy.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. The County, therefore, charges both groups an equal, blended rate premium. Although both groups are charged the same rate, GAAP requires the actuarial figures to be calculated using age adjusted premiums approximating claim costs for retirees separately from active employees. The use of age adjusted premiums results in the addition of an implicit rate subsidy into the actuarial accrued liability. However, the County has elected to contribute to the Plan at a rate that is based on an actuarial valuation prepared using the blended rate premium that is actually charged to the Plan.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 10 - Other Post-Employment Benefits (continued)

Funding Policy and Contribution Rates (continued)

The County recognizes its share of the costs of providing these benefits when paid, on a “pay-as-you-go” basis. These payments are budgeted annually. The County contributed approximately \$2 million for the fiscal year ended September 30, 2009. At September 30, 2009, there were 292 retirees receiving benefits and approximately 1,600 active members not yet eligible to receive such benefits. Commencing in fiscal 2008, the County implemented GASB Statement No. 45 “Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.” The County has performed an actuarial valuation of its post-retirement benefit liability. The financial statement disclosures for 2009 are as follows:

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2008, actuarial valuation, the liabilities were computer using the unit credit actuarial cost method and level dollar amortization. The actuarial assumptions included a 4% per annum discount rate for valuing liabilities and a 12% administrative load on gross per capita claims costs. Employees eligible for retiree medical benefits assumed to elect continued medical coverage in retirement is 25%. The valuation assumes a healthcare cost trend increase for fiscal year 2009 ranging from 5.5% to 10.0% depending on the type of plan, reduced by decrements to a rates ranging from 4% to 6.5% after 9 years. The actuarial value of plan assets will be determined using market value. The unfunded actuarial accrued liability is being amortized over 30 years on a level dollar open basis. The actuarial valuation includes no explicit inflation assumption or projected salary increase assumption as the postretirement benefits under GASB 45 provided by the City are not salary related and the amortization method is not based on payroll.

FORT BEND COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 10 - Other Post-Employment Benefits (continued)

Annual OPEB Costs and Net OPEB Obligation

For fiscal year 2009, the County’s annual OPEB cost for the Plan was \$26,608,211. The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the year ended September 30, 2009, were as follows:

	Fiscal Year Ending 9/30/09
Determination of Annual Required Contribution	
Normal Cost at Fiscal Year End	\$ 15,005,349
Amortization of Unfunded Actuarial Accrued Liability	11,979,958
Annual Required Contribution (ARC)	<u>26,985,307</u>
Determination of Net OPEB Obligation	
Annual Required Contribution	26,985,307
Interest on prior-year Net OPEB Obligation	966,552
Adjustment to ARC	(1,343,648)
Annual OPEB Cost	<u>26,608,211</u>
Less Assumed Contributions Made	<u>(1,952,079)</u>
Estimated Increase in Net OPEB Obligation	24,656,132
Net OPEB Obligation - Beginning of Year	<u>24,163,790</u>
Net OPEB Obligation - End of Year	<u>\$ 48,819,922</u>
Percentage of OPEB Cost Contributed	7.3%

Trend Information

Three-year trend information will be presented next year, as fiscal year ended September 30, 2009 was the year of implementation of GASBS No. 45 and the County has elected to implement prospectively. As such, comparative data for prior years before fiscal year 2008 is not available. The following table shows the annual OPEB cost and net OPEB obligation for the prior three years assuming the plan is not prefunded (4% discount):

Fiscal Year Ended	Discount Rate	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2007	N/A	N/A	N/A	N/A
2008	4%	\$ 26,985,307	10.46%	\$ 24,163,790
2009	4%	\$ 26,608,211	7.34%	\$ 48,819,922

FORT BEND COUNTY, TEXAS*NOTES TO THE FINANCIAL STATEMENTS (continued)***Note 10 - Other Post-Employment Benefits (continued)****Funded Status and Funding Progress**

A schedule of funded status as of the most recent actuarial valuation is as follows:

Actuarial valuation date		January 1, 2008
Actuarial value of plan assets (a)		\$0
Actuarial accrued liability (AAL) (b)	\$	207,157,665
Unfunded/(Overfunded) actuarial accrued liability (UAAL or OAAL) (b-a)	\$	207,157,665
Funded Ratio (a/b)		0.0%
Annual Covered Payroll (c)	\$	92,096,921
UAAL or OAAL as % of covered payroll ((b-a)/c)		224.9%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2008, actuarial valuation, the liabilities were computer generated using the unit credit actuarial cost method and level dollar amortization. The actuarial assumptions included a 4% per annum discount rate for valuing liabilities and an 8% administrative load on gross per capita claims costs. Employees eligible for retiree medical benefits assumed to elect continued medical coverage in retirement for themselves and their spouses is 100% and 40% respectively. The valuation assumes a 5.5% to 10% healthcare cost trend increase for fiscal year 2009 based on the premiums of the respective plan types, reduced by decrements to rates of 4% to 6.5% after 9 years. The actuarial value of plan assets will be determined using market value. The unfunded actuarial accrued liability is being amortized over 30 years on a level dollar open basis. The actuarial valuation includes no explicit inflation assumption or projected salary increase assumption as the postretirement benefits under GASB 45 provided by the County are not salary related and the amortization method is not based on payroll.

FORT BEND COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 11 - Contingencies and Commitments

A. Construction Contract Commitments

The County had several capital improvement commitments at September 30, 2009. A contract between two parties does not result immediately in the recognition of a liability. Instead, a liability is incurred when performance has occurred under the contract. Until such time as performance takes place, these contracts represent a commitment rather than a liability. These commitments and their related construction in progress are summarized in Note 6.

B. Litigation and Other Contingencies

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 September 30, 2009.

Note 12 - 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 through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. 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.

Liabilities have been recorded for workers' compensation, auto liability, general liability, and employee benefits. These liabilities are recorded when it is probable that a loss has occurred and the amount can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends, and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses regardless of whether allocated to specific claims. Nonincremental claim adjustment expenses have not been included as part of the liability for claims and judgments. However, estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate. Changes in the balances of claims liabilities during the past two years are as follows:

	Year ended 9/30/2009	Year ended 9/30/2008
Unpaid claims, beginning of year	\$ 6,086,775	\$ 3,948,174
Incurred claims (including IBNRs)	21,418,341	21,293,794
Claim payments	<u>(21,798,489)</u>	<u>(19,155,193)</u>
Unpaid claims, end of year	<u>\$ 5,706,627</u>	<u>\$ 6,086,775</u>

Note 13 - Subsequent Event

On November 3, 2009, the County issued unlimited tax road refunding bonds totaling \$20,780,000. Proceeds from the sale for the bonds are to be used to advance refund and defease the unlimited tax road bonds, Series 2001.

Required Supplementary Information

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
Year Ended September 30, 2009

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)
Revenues				
Property taxes	\$ 151,464,052	\$ 151,464,052	\$ 150,881,918	\$ (582,134)
Fees and fines	14,413,525	18,393,325	22,691,631	4,298,306
Intergovernmental	717,533	722,123	2,356,124	1,634,001
Earnings on investments	3,000,000	3,000,000	1,247,762	(1,752,238)
Miscellaneous	734,219	765,919	1,902,493	1,136,574
Total Revenues	<u>170,329,329</u>	<u>174,345,419</u>	<u>179,079,929</u>	<u>4,734,510</u>
Expenditures				
Current:				
General administration	37,135,792	35,183,195	32,159,217	3,023,978
Financial administration	7,272,154	7,349,513	7,130,067	219,446
Administration of justice	48,183,492	50,661,662	49,828,940	832,722
Construction and maintenance	3,268,570	3,240,613	2,865,662	374,951
Health and welfare	18,724,462	17,962,655	17,952,230	10,425
Cooperative services	1,141,740	1,126,975	1,049,985	76,990
Public safety	35,595,810	40,749,151	40,318,618	430,533
Parks and recreation	1,839,734	1,855,277	1,692,424	162,853
Libraries and education	11,675,533	11,579,300	11,156,559	422,741
Capital outlay	<u>5,401,515</u>			
Total Expenditures	<u>170,238,802</u>	<u>169,708,341</u>	<u>164,153,702</u>	<u>5,554,639</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	90,527	4,637,078	14,926,227	10,289,149
Other Financing Sources (Uses)				
Transfers in		2,680,860	2,631,439	(49,421)
Transfers out	(8,749,765)	(12,631,357)	(12,631,357)	
Total Other Financing Sources (Uses)	<u>(8,749,765)</u>	<u>(9,950,497)</u>	<u>(9,999,918)</u>	<u>(49,421)</u>
Net Changes in Fund Balances	(8,659,238)	(5,313,419)	4,926,309	10,338,570
Fund Balances, Beginning of Year	<u>40,019,114</u>	<u>38,745,345</u>	<u>38,745,345</u>	
Fund Balances, End of Year	<u>\$ 31,359,876</u>	<u>\$ 33,431,926</u>	<u>\$ 43,671,654</u>	<u>\$ 10,338,570</u>

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgets

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 the Parkway bonds are funded solely from property taxes levied on property within the Road District.

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 October 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.

Amounts reported in the accompanying financial statements represent the original budgeted amount plus all supplemental appropriations.

Budgetary Basis

Fort Bend County budgets for operational and capital activity through the fiscal year budget process for General Fund, Road & Bridge, Drainage, and Debt Service funds. The General Fund includes a multi-year budget that is not confined to the fiscal year ending September 30. This multi-year budget is used to account for capital projects, grants, and other activity expanding beyond the fiscal year. The funding for these projects and grants originates from a prior or current fiscal year budget allocation that is then transferred to the multi-year project budget. The schedule below shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 179,079,929	\$ 23,271,075	\$ 202,351,004
Expenditures	164,153,702	32,428,442	196,582,144
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,926,227	(9,157,367)	5,768,860
Transfers in	2,631,439	49,420	2,680,859
Transfers out	(12,631,357)		(12,631,357)
Total other financing sources (uses)	(9,999,918)	49,420	(9,950,498)
Net Changes in Fund Balances	4,926,309	(9,107,947)	(4,181,638)
Fund Balances, Beginning of Year			38,745,345
Fund Balances, End of Year			<u>\$ 34,563,707</u>

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
September 30, 2009

Schedule of Funding Information

	12/31/2006	12/31/2007	12/31/2008
Actuarial valuation date	12/31/2006	12/31/2007	12/31/2008
Actuarial value of assets	\$ 186,654,926	\$ 205,614,642	\$ 209,747,313
Actuarial accrued liability (AAL)	\$ 211,484,564	\$ 231,214,303	\$ 254,807,906
Unfunded/(Overfunded) actuarial accrued liability (UAAL or OAAL)	\$ 24,829,638	\$ 25,599,661	\$ 45,060,593
Funded ratio	88.26%	88.93%	82.32%
Annual covered payroll (actuarial)	\$ 73,899,065	\$ 81,337,915	\$ 92,096,921
UAAL or OAAL as % of covered payroll	33.60%	31.47%	48.93%

FORT BEND COUNTY, TEXAS
REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
FORT BEND COUNTY EMPLOYEE BENEFIT PLAN
September 30, 2009

Actuarial Valuation Date January 1	Actuarial Value of Assets (a)	Discount Rate	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)
2005	n/a	n/a	n/a	n/a	n/a
2007	n/a	n/a	n/a	n/a	n/a
2008	\$ 0	4.0%	\$ 207,157,665	\$ 207,157,665	0.0%

Note: AAL determined under the unit credit actuarial cost method



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**



FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Juvenile Probation

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. This includes Fund 150.

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad valorem taxes and impact fees assessed against the taxable properties. This includes Fund 160.

Road and Bridge

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. This includes Fund 155.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is to be spent for Texas historical markers. This includes Fund 170.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are to be used to assist Fort Bend County residents that demonstrate an inability to pay their various utility bills. This includes Funds 175, 185, and 190.

County Law Library

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. This includes Fund 195.

Gus George Law Academy

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. This includes Fund 200.

EMS Donations

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

Library Donations

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Probate Court Training

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

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. This includes Fund 240.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. This includes Fund 250.

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. This includes Fund 260.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are to be used for law enforcement activities of the Sheriff's department. This includes Fund 265.

Records Management - County Clerk

This fund is used to account for the fees which are collected by the County Clerk after filing and recording a document in the records of the Clerk's office and which are to be used for records management and preservation. This includes Fund 270.

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney. This includes Fund 280.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. This includes Fund 290.

Courthouse Security

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

Elections Contract

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

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 325, 332, and 335.

Gates Foundation Grant

This fund is used to account for the grant from the Gates Foundation to purchase computers for the Library. This includes Fund 350.

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. This includes Fund 355.

Law Enforcement Officers Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification to be used for education and training. This includes Fund 360.

Emergency Food and Shelter Program

This fund is used to account for the receipts and disbursements of the funds provided by the Federal Emergency Management Agency which are used to assist those who need assistance in the payment of their food and utility bills in emergency situations. This includes Fund 380.

Juvenile Title IV-E Foster Care

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. This includes Fund 385.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Child Protective Services

This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. This includes Fund 390.

Community Development Combined Funds

This fund is used to account for monies received from various housing programs. The majority of monies is received from the U.S. Department of Housing and Urban Development (HUD) and is to be used for housing rehabilitation projects. This includes Fund 400.

HOPE 3 Implementation and Program Sales

These funds are used to account for the Hope 3 Planning Grant money received from the U.S. Department of Housing and Urban Development (HUD) to develop a home ownership program for low and moderate income families. This includes Fund 402.

Child Support Title IV-D Reimbursement

This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. This includes Fund 410.

Local Law Enforcement Block Grants

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. This includes Fund 415.

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. This includes Fund 420.

Juvenile Justice Alternative Education

This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. This includes Fund 425.

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Probation Commission ("TJPC"). The funds must be disbursed in accordance with TJPC regulations. This includes Fund 430.

Adult Probation - State Funds

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division ("TDCJ-CJAD"), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department (CSCD). The funds must be disbursed in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 447, 448, 449, 450, and 451.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Capital Project Funds

Drainage District Capital Projects

This fund is used to account for the receipts and disbursements related to the construction or improvements of various flood control projects, including Clear Creek, Big Creek, Upper Oyster Creek, and Lower Oyster Creek. This includes Funds 702, 706, 708, and 710.

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. This includes Fund 724.

Fort Bend Flood Control Water Supply Corporation (FBFCWSC)

Construction Drainage Projects

This fund is used to account for the receipts and disbursements related to the proceeds of the issuance of Revenue Bonds for the construction of drainage facilities located along Oyster Creek and Big Creek within the County. This includes Funds 726 and 728.

Mobility 2001-2007 Capital Project Fund

This fund is used to account for the proceeds of the General Obligation Bonds Series 2001, 2006, and 2007, which are being used to finance the construction and/or expansion of numerous roads in the County. This includes Fund 718.

Internal Service Funds

Employee Benefits

This fund is used to account for allocations from various county budgets and employee contributions to administer the self-funded medical/dental benefits plan.

Other Self-Funded Insurance

This fund is used to account for allocations from various county budgets to administer the self-funded workers' compensation plan, unemployment insurance administered through Texas Association of Counties, and property and casualty insurance.

Fiduciary Fund

Agency Fund

These funds are used to account for collections and disbursements of court costs, fees, fines, and other funds due to other entities for which the county serves as the fiscal agent.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2009

Special Revenue Funds

	Juvenile Operations	Drainage District	Road & Bridge Fund	Lateral Road
Assets				
Cash and Cash Equivalents	\$ 2,437,649	\$ 91,996	\$ 7,980,856	\$ 275,307
Receivables net of allowance for estimated uncollectibles:				
Taxes		385,580	811,442	
Federal and state grants	16,995	60,130	1,819,679	
Other receivables	7,978		64,801	
Due from other funds		4,467,847		
Prepaid Items				
Total Assets	\$ 2,462,622	\$ 5,005,553	\$ 10,676,778	\$ 275,307
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 361,487	\$	\$ 752,313	\$
Due to other governmental units	1,000			
Deferred revenues		385,580	811,442	
Total Liabilities	362,487	385,580	1,563,755	
Fund Balances:				
Reserved:				
Prepaid items				
Capital Projects				
Unreserved, reported in:				
Special revenue funds	2,100,135	4,619,973	9,113,023	275,307
Total Fund Balances	2,100,135	4,619,973	9,113,023	275,307
Total Liabilities and Fund Balances	\$ 2,462,622	\$ 5,005,553	\$ 10,676,778	\$ 275,307

Special Revenue Funds

County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations	Library Donations
\$ 4,130	\$ 66,294	\$ 728,336	\$ 621,592	\$ 8,769	\$ 136,736
		16,317	3,245		
<u>\$ 4,130</u>	<u>\$ 66,294</u>	<u>\$ 744,653</u>	<u>\$ 624,837</u>	<u>\$ 8,769</u>	<u>\$ 136,736</u>
\$	\$ 6,716	\$	\$ 12,773	\$	\$ 2,429
	<u>6,716</u>		<u>12,773</u>		<u>2,429</u>
<u>4,130</u>	<u>59,578</u>	<u>744,653</u>	<u>612,064</u>	<u>8,769</u>	<u>134,307</u>
<u>4,130</u>	<u>59,578</u>	<u>744,653</u>	<u>612,064</u>	<u>8,769</u>	<u>134,307</u>
<u>\$ 4,130</u>	<u>\$ 66,294</u>	<u>\$ 744,653</u>	<u>\$ 624,837</u>	<u>\$ 8,769</u>	<u>\$ 136,736</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2009

Special Revenue Funds

	Probate Court Training	JP Technology	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and Cash Equivalents	\$ 52,599	\$ 561,555	\$ 29,872	\$ 100,518
Receivables net of allowance for estimated uncollectibles:				
Taxes				
Federal and state grants				
Other receivables			385	477
Due from other funds	314	5,077		
Prepaid Items				
Total Assets	\$ 52,913	\$ 566,632	\$ 30,257	\$ 100,995
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$	\$	\$ 5,767
Due to other governmental units				
Deferred revenues				
Total Liabilities				5,767
Fund Balances:				
Reserved:				
Prepaid items				
Capital Projects				
Unreserved, reported in:				
Special revenue funds	52,913	566,632	30,257	95,228
Total Fund Balances	52,913	566,632	30,257	95,228
Total Liabilities and Fund Balances	\$ 52,913	\$ 566,632	\$ 30,257	\$ 100,995

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	Records Management - County Clerk	District Attorney Special Fun Run	County Attorney Salary Supplemental	Records Management - County
\$ 94,112	\$ 7,001	\$ 1,165,650	\$ 16,472	\$ 87,407	\$ 299,741
2,852		32,690			
<u>\$ 96,964</u>	<u>\$ 7,001</u>	<u>\$ 1,198,340</u>	<u>\$ 16,472</u>	<u>\$ 87,407</u>	<u>\$ 299,741</u>
\$ 3,189	\$ 113	\$	\$	\$ 527	\$ 8,939
<u>3,189</u>	<u>113</u>	<u></u>	<u></u>	<u>527</u>	<u>8,939</u>
<u>93,775</u>	<u>6,888</u>	<u>1,198,340</u>	<u>16,472</u>	<u>86,880</u>	<u>290,802</u>
<u>93,775</u>	<u>6,888</u>	<u>1,198,340</u>	<u>16,472</u>	<u>86,880</u>	<u>290,802</u>
<u>\$ 96,964</u>	<u>\$ 7,001</u>	<u>\$ 1,198,340</u>	<u>\$ 16,472</u>	<u>\$ 87,407</u>	<u>\$ 299,741</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2009

Special Revenue Funds

	<u>VIT Interest</u>	<u>Courthouse Security</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>
Assets				
Cash and Cash Equivalents	\$ 176	\$ 308,875	\$ 713,090	\$ 1,460,947
Receivables net of allowance for estimated uncollectibles:				
Taxes				
Federal and state grants				
Other receivables			15,894	4,991
Due from other funds		4,416		70,669
Prepaid Items				4,305
Total Assets	<u>\$ 176</u>	<u>\$ 313,291</u>	<u>\$ 728,984</u>	<u>\$ 1,540,912</u>
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$	\$	\$ 1,200	\$
Due to other governmental units				
Deferred revenues				
Total Liabilities			<u>1,200</u>	
Fund Balances:				
Reserved:				
Prepaid items				4,305
Capital Projects				
Unreserved, reported in:				
Special revenue funds	176	313,291	727,784	1,536,607
Total Fund Balances	<u>176</u>	<u>313,291</u>	<u>727,784</u>	<u>1,540,912</u>
Total Liabilities and Fund Balances	<u>\$ 176</u>	<u>\$ 313,291</u>	<u>\$ 728,984</u>	<u>\$ 1,540,912</u>

Special Revenue Funds					
Law					
Gates Foundation Grant	County Child Abuse Prevention	Enforcement Officers Standards Education Grant	Emergency Food and Shelter Program	Juvenile Foster Care Title IV-E	Child Protective Services
\$	\$ 2,524	\$ 93,670	\$ 101,423	\$ 1,377,287	\$ 299,226
					25,543
	200	2,175			76
<u>\$</u>	<u>\$ 2,724</u>	<u>\$ 95,845</u>	<u>\$ 101,423</u>	<u>\$ 1,377,287</u>	<u>\$ 324,845</u>
\$	\$	\$ 2,406	\$ 33,399	\$ 15,106	\$ 11,818
			68,024	1,362,181	
		2,406	101,423	1,377,287	11,818
		2,175			76
	2,724	91,264			312,951
	2,724	93,439			313,027
<u>\$</u>	<u>\$ 2,724</u>	<u>\$ 95,845</u>	<u>\$ 101,423</u>	<u>\$ 1,377,287</u>	<u>\$ 324,845</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2009

	Special Revenue Funds			
	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Assets				
Cash and Cash Equivalents	\$ 67,492	\$ 39,186	\$ 166,112	\$ 377,977
Receivables net of allowance for estimated uncollectibles:				
Taxes				
Federal and state grants	202,941			
Other receivables			4,162	
Due from other funds				
Prepaid Items	892			
Total Assets	\$ 271,325	\$ 39,186	\$ 170,274	\$ 377,977
Total Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 271,325	\$	\$ 3,000	\$ 8,713
Due to other governmental units				
Deferred revenues		39,186	167,274	369,264
Total Liabilities	271,325	39,186	170,274	377,977
Fund Balances:				
Reserved:				
Prepaid items				
Capital Projects				
Unreserved, reported in:				
Special revenue funds				
Total Fund Balances				
Total Liabilities and Fund Balances	\$ 271,325	\$ 39,186	\$ 170,274	\$ 377,977

Special Revenue Funds

<u>Grant Administration</u>	<u>Juvenile Justice Alternative Education</u>	<u>Juvenile Probation - State Funds</u>	<u>Adult Probation- State Funds</u>
\$ 13,819	\$ 610,856	\$ 223,702	\$ 1,491,938
			225,279
<u>\$ 13,819</u>	<u>\$ 610,856</u>	<u>\$ 223,702</u>	<u>\$ 1,717,217</u>
\$ 13,819	\$ 10,410	\$ 108,980	\$ 223,333
			158,709
	600,446	114,722	1,335,175
<u>13,819</u>	<u>610,856</u>	<u>223,702</u>	<u>1,717,217</u>
<u>\$ 13,819</u>	<u>\$ 610,856</u>	<u>\$ 223,702</u>	<u>\$ 1,717,217</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2009

	Capital Project Funds				
	Drainage District Capital Improvements	Fort Bend Parkway	FBCWSC Construction Drainage Projects	2001-2007 Mobility Projects	TOTALS
Assets					
Cash and Cash Equivalents	\$ 5,069,491	\$ 25,533	\$ 4,603,900	22,085,264	\$ 53,899,080
Receivables net of allowance for estimated uncollectibles:					
Taxes					1,197,022
Federal and state grants					2,125,288
Other receivables					330,064
Due from other funds					4,597,530
Prepaid Items					7,448
Total Assets	\$ 5,069,491	\$ 25,533	\$ 4,603,900	\$ 22,085,264	\$ 62,156,432
Total Liabilities and Fund Balances					
Liabilities:					
Due to other funds	\$ 5,069,491	\$	\$ 20,275	\$ 294,143	\$ 7,241,671
Due to other governmental units					159,709
Deferred revenues					5,253,294
Total Liabilities	5,069,491		20,275	294,143	12,654,674
Fund Balances:					
Reserved:					
Prepaid items					6,556
Capital Projects			4,583,625	21,791,121	26,374,746
Unreserved, reported in:					
Special revenue funds		25,533			23,120,456
Total Fund Balances		25,533	4,583,625	21,791,121	49,501,758
Total Liabilities and Fund Balances	\$ 5,069,491	\$ 25,533	\$ 4,603,900	\$ 22,085,264	\$ 62,156,432



FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2009

Special Revenue Funds

	Juvenile Operations	Drainage District	Road & Bridge Fund	Lateral Road
Revenues				
Taxes	\$	\$ 6,017,628	\$ 14,938,639	\$
Fees and fines			7,857,438	
Intergovernmental	346,213	12,431	1,237,677	60,652
Earnings on Investments	89,428	25,548	177,965	2,825
Miscellaneous	29,020	242,833	1,174,289	
Total Revenues	464,661	6,298,440	25,386,008	63,477
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	9,184,413			
Construction and maintenance		7,752,571	20,086,453	
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay			1,246,529	
Total Expenditures	9,184,413	7,752,571	21,332,982	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,719,752)	(1,454,131)	4,053,026	63,477
Other Financing Sources (Uses)				
Transfers in	8,944,875	5,051,752		
Transfers out		(710,000)		
Total other financing sources (uses)	8,944,875	4,341,752		
Net change in fund balances	225,123	2,887,621	4,053,026	63,477
Fund balances - beginning of year	1,875,012	1,732,352	5,059,997	211,830
Fund balances - end of year	\$ 2,100,135	\$ 4,619,973	\$ 9,113,023	\$ 275,307

Special Revenue Funds

County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy	EMS Donations	Library Donations
\$	\$	\$	\$	\$	\$
		269,856			
48	607	8,061	53,115		1,652
	66,962	95	6,714	50	110,877
<u>48</u>	<u>67,569</u>	<u>278,012</u>	<u>125,755</u>	<u>50</u>	<u>112,529</u>
		204,029			
	35,811			2,385	
			81,006		102,747
	<u>35,811</u>	<u>204,029</u>	<u>81,006</u>	<u>2,385</u>	<u>102,747</u>
48	31,758	73,983	44,749	(2,335)	9,782
<u>48</u>	<u>31,758</u>	<u>73,983</u>	<u>44,749</u>	<u>(2,335)</u>	<u>9,782</u>
4,082	27,820	670,670	567,315	11,104	124,525
<u>\$ 4,130</u>	<u>\$ 59,578</u>	<u>\$ 744,653</u>	<u>\$ 612,064</u>	<u>\$ 8,769</u>	<u>\$ 134,307</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended September 30, 2009

Special Revenue Funds

	Probate Court Training	JP Technology	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines	4,283	98,458		
Intergovernmental				
Earnings on Investments	583	6,210	331	
Miscellaneous			2,860	41,998
Total Revenues	4,866	104,668	3,191	41,998
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice		58,916		95,786
Construction and maintenance				
Health and welfare				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures		58,916		95,786
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,866	45,752	3,191	(53,788)
Other Financing Sources (Uses)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	4,866	45,752	3,191	(53,788)
Fund balances - beginning of year	48,047	520,880	27,066	149,016
Fund balances - end of year	\$ 52,913	\$ 566,632	\$ 30,257	\$ 95,228

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	Records Management - County Clerk	District Attorney Special Fun Run	County Attorney Salary Supplemental	Records Management - County
\$	\$	\$	\$	\$	\$
37,979		683,746			161,397
12,457					
	84	15,551	192	754	3,090
150					
<u>50,586</u>	<u>84</u>	<u>699,297</u>	<u>192</u>	<u>754</u>	<u>164,487</u>
		896,474			95,565
36,787				(9,441)	15,146
	333				
<u>36,787</u>	<u>333</u>	<u>896,474</u>		<u>(9,441)</u>	<u>110,711</u>
13,799	(249)	(197,177)	192	10,195	53,776
13,799	(249)	(197,177)	192	10,195	53,776
79,976	7,137	1,395,517	16,280	76,685	237,026
<u>\$ 93,775</u>	<u>\$ 6,888</u>	<u>\$ 1,198,340</u>	<u>\$ 16,472</u>	<u>\$ 86,880</u>	<u>\$ 290,802</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended September 30, 2009

	Special Revenue Funds			
	VIT Interest	Courthouse Security	Elections Contract	Asset Forfeitures
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines		298,067		
Intergovernmental				35,377
Earnings on Investments	32,027	4,654	7,918	16,151
Miscellaneous		246	354,285	680,615
Total Revenues	<u>32,027</u>	<u>302,967</u>	<u>362,203</u>	<u>732,143</u>
Expenditures				
Current:				
General administration		4,112	263,886	
Financial administration	32,746			
Administration of justice				53,797
Construction and maintenance				
Health and welfare				
Public safety		462,379		425,201
Libraries and education				
Capital Outlay		19,864		
Total Expenditures	<u>32,746</u>	<u>486,355</u>	<u>263,886</u>	<u>478,998</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(719)	(183,388)	98,317	253,145
Other Financing Sources (Uses)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	(719)	(183,388)	98,317	253,145
Fund balances - beginning of year	<u>895</u>	<u>496,679</u>	<u>629,467</u>	<u>1,287,767</u>
Fund balances - end of year	<u>\$ 176</u>	<u>\$ 313,291</u>	<u>\$ 727,784</u>	<u>\$ 1,540,912</u>

Special Revenue Funds

Gates Foundation Grant	County Child Abuse Prevention	Law Enforcement Officers Standards Education Grant	Emergency Food and Shelter Program	Juvenile Foster Care Title IV-E	Child Protective Services
\$	\$	\$	\$	\$	\$
	1,349				
		42,753	359,625	297,245	26,653
7		1,265	857		3,805
		283			1,200
<u>7</u>	<u>1,349</u>	<u>44,301</u>	<u>360,482</u>	<u>297,245</u>	<u>31,658</u>
				297,245	
			360,482		93,550
21,569		54,686			
<u>21,569</u>		<u>54,686</u>	<u>360,482</u>	<u>297,245</u>	<u>93,550</u>
(21,562)	1,349	(10,385)			(61,892)
					184,270
					184,270
(21,562)	1,349	(10,385)			122,378
<u>21,562</u>	<u>1,375</u>	<u>103,824</u>			<u>190,649</u>
<u>\$</u>	<u>\$ 2,724</u>	<u>\$ 93,439</u>	<u>\$</u>	<u>\$</u>	<u>\$ 313,027</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended September 30, 2009

	Special Revenue Funds			
	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines				
Intergovernmental	2,581,400		6,100	52,729
Earnings on Investments		466	4,890	763
Miscellaneous	7,068	1,303		
Total Revenues	2,588,468	1,769	10,990	53,492
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			10,990	
Construction and maintenance				
Health and welfare	2,588,468	1,769		
Public safety				53,492
Libraries and education				
Capital Outlay				
Total Expenditures	2,588,468	1,769	10,990	53,492
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Other Financing Sources (Uses)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances				
Fund balances - beginning of year				
Fund balances - end of year	\$	\$	\$	\$

Special Revenue Funds

<u>Grant Administration</u>	<u>Juvenile Justice Alternative Education</u>	<u>Juvenile Probation - State Funds</u>	<u>Adult Probation- State Funds</u>
\$	\$	\$	\$
	185,492	2,285,738	2,368,156
103			3,163,011
20,172	901		29,433
<u>20,275</u>	<u>186,393</u>	<u>2,285,738</u>	<u>5,569,734</u>
	186,393	2,285,738	5,565,642
17,000			
<u>17,000</u>	<u>186,393</u>	<u>2,285,738</u>	<u>5,565,642</u>
3,275			4,092
(13,819)			107,907
<u>(13,819)</u>			<u>(111,999)</u>
(10,544)			(4,092)
<u>10,544</u>			
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended September 30, 2009

	Capital Project Funds				
	Drainage District Capital Improvements	Fort Bend Parkway	FBCWSC Construction Drainage Projects	2001-2007 Mobility Projects	TOTALS
Revenues					
Taxes	\$	\$	\$	\$	\$ 20,956,267
Fees and fines					11,780,729
Intergovernmental					10,758,668
Earnings on Investments	58,171	316	70,451	261,456	832,376
Miscellaneous	4,705			3,024,319	5,839,291
Total Revenues	<u>62,876</u>	<u>316</u>	<u>70,451</u>	<u>3,285,775</u>	<u>50,167,331</u>
Expenditures					
Current:					
General administration		1,923			1,261,960
Financial administration					32,746
Administration of justice					17,985,441
Construction and maintenance					27,839,024
Health and welfare					3,099,465
Public safety					1,077,097
Libraries and education					124,316
Capital Outlay	579,048		77,051	7,283,425	9,205,917
Total Expenditures	<u>579,048</u>	<u>1,923</u>	<u>77,051</u>	<u>7,283,425</u>	<u>60,625,966</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(516,172)	(1,607)	(6,600)	(3,997,650)	(10,458,635)
Other Financing Sources (Uses)					
Transfers in	710,000			2,396,513	17,395,317
Transfers out	(5,051,754)				(5,887,572)
Total other financing sources (uses)	<u>(4,341,754)</u>			<u>2,396,513</u>	<u>11,507,745</u>
Net change in fund balances	(4,857,926)	(1,607)	(6,600)	(1,601,137)	1,049,110
Fund balances - beginning of year	<u>4,857,926</u>	<u>27,140</u>	<u>4,590,225</u>	<u>23,392,258</u>	<u>48,452,648</u>
Fund balances - end of year	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
		25,533	4,583,625	21,791,121	49,501,758

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues				
Property Taxes	\$ 14,923,562	\$ 14,923,562	\$ 14,938,639	\$ 15,077
Fees and fines	3,915,000	6,215,000	7,857,438	1,642,438
Intergovernmental	2,385,000	85,000	1,237,677	1,152,677
Earnings on investments	300,000	300,000	177,965	(122,035)
Miscellaneous	763,500	1,163,500	1,174,289	10,789
Total Revenues	<u>22,287,062</u>	<u>22,687,062</u>	<u>25,386,008</u>	<u>2,698,946</u>
Expenditures				
Current:				
Construction and maintenance	23,119,276	22,717,528	20,049,172	2,668,356
Total Expenditures	<u>23,119,276</u>	<u>22,717,528</u>	<u>20,049,172</u>	<u>2,668,356</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(832,214)</u>	<u>(30,466)</u>	<u>5,336,836</u>	<u>5,367,302</u>
Net Changes in Fund Balances	(832,214)	(30,466)	5,336,836	5,367,302
Fund Balances - Beginning of Year	4,091,995	5,059,997	5,059,997	
Fund Balances - End of Year	<u>\$ 3,259,781</u>	<u>\$ 5,029,531</u>	<u>\$ 10,396,833</u>	<u>\$ 5,367,302</u>

FORT BEND COUNTY, TEXAS
ROAD AND BRIDGE FUND
RECONCILIATION OF BUDGETARY BASIS
TO GAAP BASIS
For the Year Ended September 30, 2009

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 25,386,008	\$	\$ 25,386,008
Expenditures	20,049,172	1,283,810	21,332,982
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	5,336,836	(1,283,810)	4,053,026
Net Changes in Fund Balances	5,336,836	(1,283,810)	4,053,026
Fund Balances - Beginning of Year			5,059,997
Fund Balances - End of Year			<u>\$ 9,113,023</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues				
Property Taxes	\$ 6,187,576	\$ 6,017,628	\$ 6,017,628	\$
Earnings on investments			25,543	25,543
Intergovernmental	115,000	115,000	12,431	(102,569)
Miscellaneous	79,000	242,836	242,836	
Total Revenues	<u>6,381,576</u>	<u>6,375,464</u>	<u>6,298,438</u>	<u>(77,026)</u>
Expenditures				
Current:				
Construction and maintenance	8,061,086	8,121,716	7,685,945	435,771
Total Expenditures	<u>8,061,086</u>	<u>8,121,716</u>	<u>7,685,945</u>	<u>435,771</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,679,510)	(1,746,252)	(1,387,507)	358,745
Other Financing Sources (Uses)				
Transfers in		5,051,752	5,051,752	
Transfers out	(710,000)	(710,000)	(710,000)	
Total Other Financing Sources	<u>(710,000)</u>	<u>4,341,752</u>	<u>4,341,752</u>	
Net Changes in Fund Balances	(2,389,510)	2,595,500	2,954,245	358,745
Fund balance - Beginning of Year	3,557,894	1,732,352	1,732,352	
Fund Balance - End of Year	<u>\$ 1,168,384</u>	<u>\$ 4,327,852</u>	<u>\$ 4,686,596</u>	<u>\$ 358,745</u>

FORT BEND COUNTY, TEXAS
DRAINAGE FUND
RECONCILIATION OF BUDGETARY BASIS
TO GAAP BASIS
For the Year Ended September 30, 2009

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 6,298,438	\$	\$ 6,298,438
Expenditures	7,685,945	66,623	7,752,569
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,387,507)	(66,623)	(1,454,131)
Transfers in	5,051,752		5,051,752
Transfers out	(710,000)		(710,000)
Total other financing sources (uses)	4,341,752		4,341,752
Net Changes in Fund Balances	2,954,245	(66,623)	2,887,621
Fund Balances, Beginning of Year			1,732,352
Fund Balances, End of Year			\$ 4,619,973

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Year Ended September 30, 2009

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)
Revenues				
Property Taxes	\$ 18,332,955	\$ 18,332,955	\$ 18,720,719	\$ 387,764
Bond Proceeds		2,582,676	2,582,676	
Earnings on investments	225,000	225,000	108,771	(116,229)
Miscellaneous	30,000	30,000	118,964	88,964
Total Revenues	18,587,955	21,170,631	21,531,130	360,499
Expenditures				
Current:				
Debt Service:				
Principal	8,435,000	11,010,000	11,170,000	(160,000)
Interest	15,563,274	15,521,199	12,149,302	3,371,897
Fees	18,000	37,738	24,845	12,893
Total Expenditures	24,016,274	26,568,937	23,344,147	3,224,790
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(5,428,319)	(5,398,306)	(1,813,017)	3,585,289
Other Financing Sources (Uses)				
Transfers in		3,500,000	3,500,000	
Total Other Financing Sources (Uses)		3,500,000	3,500,000	
Net Changes in Fund Balances	(5,428,319)	(1,898,306)	1,686,983	3,585,289
Fund Balances - Beginning of Year	12,187,445	4,370,499	4,370,499	
Fund Balances - End of Year	\$ 6,759,126	\$ 2,472,193	\$ 6,057,482	\$ 3,585,289

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
September 30, 2009

	<u>Employee Benefit Fund</u>	<u>Other Self- Funded Insurance Fund</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 11,744,856	\$ 551,386	\$ 12,296,242
Due from other funds	34,337		34,337
Other Receivables	530,280	21,454	551,734
Total Assets	<u>12,309,473</u>	<u>572,840</u>	<u>12,882,313</u>
Liabilities			
Benefits payable	3,080,777	2,625,850	5,706,627
Due to other funds		91,241	91,241
Total Liabilities	<u>3,080,777</u>	<u>2,717,091</u>	<u>5,797,868</u>
Net Assets (Deficit)			
Unrestricted (deficit)	<u>9,228,696</u>	<u>(2,144,251)</u>	<u>7,084,445</u>
Total Net Assets (Deficit)	<u><u>\$ 9,228,696</u></u>	<u><u>\$ (2,144,251)</u></u>	<u><u>\$ 7,084,445</u></u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2009

	<u>Employee Benefit Fund</u>	<u>Other Self- Funded Insurance Fund</u>	<u>Totals</u>
Revenues			
Charges for services	\$ 30,636,574	\$ 1,213,468	\$ 31,850,042
Operating Expenses			
Contractual services	22,545	343,317	365,862
Benefits provided	24,567,364	641,735	25,209,099
Total Operating Expenses	<u>24,589,909</u>	<u>985,052</u>	<u>25,574,961</u>
Operating Income (Loss)	6,046,665	228,416	6,275,081
Non-Operating Revenues			
Earnings on investments	<u>155,138</u>		<u>155,138</u>
Change in net assets	6,201,803	228,416	6,430,219
Total Net Assets - Beginning of Year	<u>3,026,893</u>	<u>(2,372,667)</u>	<u>654,226</u>
Total Net Assets - End of Year	<u>\$ 9,228,696</u>	<u>\$ (2,144,251)</u>	<u>\$ 7,084,445</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2009

	Employee Benefit Fund	Other Self- Funded Insurance Fund	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 30,721,089	\$ 1,271,505	\$ 31,992,594
Payment of benefits	(25,023,853)	(565,394)	(25,589,247)
Payment of general administrative expenses	(22,545)	(343,317)	(365,862)
Net Cash Provided (Used) by Operating Activities	<u>5,674,691</u>	<u>362,794</u>	<u>6,037,485</u>
Cash flows from investing activities:			
Interest earned on investments	155,138		155,138
Net Cash Flows from Investing Activities	<u>155,138</u>		<u>155,138</u>
Net increase (decrease) in cash and cash equivalents	5,829,829	362,794	6,192,623
Cash and Cash Equivalents October 1, 2008	<u>5,915,027</u>	<u>188,592</u>	<u>6,103,619</u>
Cash and Cash Equivalents September 30, 2009	<u><u>11,744,856</u></u>	<u><u>\$ 551,386</u></u>	<u><u>\$ 12,296,242</u></u>
Income (loss) before transfers provided (used) by operating activities:			
Operating income (loss)	\$ 6,046,665	\$ 228,416	\$ 6,275,081
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
(Increase) Decrease in Accounts Receivable	(185,032)	26,727	(158,305)
(Increase) Decrease in Due From Other Funds	269,547	31,310	300,857
Increase (Decrease) in Accounts Payable			
Increase (Decrease) in Benefits payable	(456,489)	76,341	(380,148)
Total adjustments	<u>(371,974)</u>	<u>134,378</u>	<u>(237,596)</u>
Net cash provided (used) by operating activities	<u><u>\$ 5,674,691</u></u>	<u><u>\$ 362,794</u></u>	<u><u>\$ 6,037,485</u></u>

FORT BEND COUNTY, TEXAS**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND***For the Year Ended September 30, 2009*

	<u>Balance</u> <u>10/1/08</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>9/30/09</u>
Assets				
Cash and cash equivalents	\$ 30,030,942	\$ 59,570,705	\$ 62,387,370	\$ 27,214,277
Miscellaneous receivables	248,891	1,171,091	1,034,365	385,617
Total Assets	<u>\$ 30,279,833</u>	<u>\$ 60,741,796</u>	<u>\$ 63,421,735</u>	<u>\$ 27,599,894</u>
Liabilities				
Due to other governments	\$ 26,308,620	\$ 75,523,794	\$ 74,538,344	\$ 25,323,170
Due to other funds	3,971,213	24,910,965	23,216,476	2,276,724
Total Liabilities	<u>\$ 30,279,833</u>	<u>\$ 100,434,759</u>	<u>\$ 97,754,820</u>	<u>\$ 27,599,894</u>



UNAUDITED STATISTICAL SECTION

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

Contents	Page
Financial Trends	102
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	112
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	130
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	140
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	142
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

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

FORT BEND COUNTY, TEXAS
NET ASSETS BY COMPONENT -
ACCRUAL BASIS OF ACCOUNTING
LAST SEVEN FISCAL YEARS

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

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

Fiscal Year		
2007	2008	2009
\$ 571,604,116	\$ 617,510,083	\$ 680,893,638
2,712,985	4,034,606	5,363,740
67,881,987	42,289,889	23,075,239
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 709,332,617</u>
<u>\$ 642,199,088</u>	<u>\$ 663,834,578</u>	<u>\$ 709,332,617</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET ASSETS - ACCRUAL
BASIS OF ACCOUNTING
LAST SEVEN FISCAL YEARS

	Fiscal Year			
	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General administration	\$ 30,985,677	\$ 36,904,539	\$ 42,976,074	\$ 23,638,550
Financial administration	4,443,323	4,131,888	4,176,563	5,127,456
Administration of justice	25,915,729	25,912,081	26,601,486	31,024,483
Construction and maintenance	27,414,081	23,235,220	31,424,221	32,721,293
Health and welfare	14,612,327	16,754,319	15,261,857	16,903,729
Cooperative services	939,145	852,041	837,121	941,743
Public safety	33,362,301	34,474,028	36,863,732	44,544,768
Park and recreation	1,692,779	1,792,004	1,712,461	623,401
Flood control projects		8,596,996		
Libraries and education	8,214,638	8,623,790	9,059,591	10,484,078
Interest on long-term debt	4,290,170	3,554,275	3,349,584	4,165,438
Total governmental activities expenses	\$ 151,870,170	\$ 164,831,181	\$ 172,262,690	\$ 170,174,939
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 9,717,379	\$ 11,639,044	\$ 12,161,924	\$ 7,181,125
Financial administration	3,372,000	6,335,931	7,911,436	613,495
Administration of justice	4,611,550	5,349,116	5,593,224	5,761,276
Construction and maintenance	4,778,340	2,280,427	3,175,198	4,562,531
Health and welfare	2,426,239	3,455,407	4,736,269	4,961,502
Public safety	2,735,090	2,080,970	2,487,425	3,704,319
Park and recreation	181,043	169,455	186,611	201,626
Libraries and education	234,664	254,980	307,838	235,693
Interest on long-term debt	129,459			
Operating Grants and Contributions:				
General administration	901,495	806,411	2,048,499	1,630,190
Financial administration	800			
Administration of justice	4,165,788	10,005,555	5,285,427	4,089,072
Construction and maintenance	635,831	77,245	135,247	
Health and welfare	2,171,366	1,093,277	3,276,058	816,749
Cooperative services	3,000			
Public safety	1,211,079	1,358,976	3,245,684	1,778,870
Park and recreation			176,577	113,718
Libraries and education	66,340	54,034	74,410	187,127
Capital grants and contributions:				
Construction and maintenance	35,039,719	37,964,056	21,348,940	73,252,137
Health and welfare				
Libraries and education				
Total governmental activities program revenues	\$ 72,381,182	\$ 82,924,884	\$ 72,150,767	\$ 109,089,430

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

Fiscal Year		
2007	2008	2009
\$ 36,523,584	\$ 33,235,842	\$ 40,876,045
5,655,962	7,581,878	8,841,189
33,416,844	65,681,467	75,836,037
25,197,262	47,535,293	45,882,038
19,465,407	21,592,759	25,623,533
826,741	1,143,390	1,188,580
49,422,796	50,016,288	61,126,911
1,699,999	2,128,502	1,879,525
10,474,327	12,325,097	12,956,363
9,190,051	10,621,067	12,338,352
<u>\$ 191,872,973</u>	<u>\$ 251,861,583</u>	<u>\$ 286,548,573</u>
\$ 1,630,304	\$ 6,962,663	\$ 6,991,778
1,760,789	1,976,033	2,451,191
11,948,143	6,692,111	6,828,228
7,690,682	8,305,998	8,442,746
5,240,602	4,036,821	5,057,246
3,493,999	3,946,125	4,887,245
86,733	189,273	187,724
240,363	262,957	256,730
1,633,383	6,386,016	6,257,935
4,944,665	5,995,866	7,242,476
368,058	1,137,555	1,509,761
5,042,570	4,663,836	4,982,855
10,648	1,936	
4,895,654	5,754,025	13,784,334
112,464	102,738	61,023
88,948	141,938	97,403
101,241,210	33,540,586	62,012,765
		45,000
		1,917,000
<u>\$ 150,429,215</u>	<u>\$ 90,096,477</u>	<u>\$ 133,013,440</u>

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

	Fiscal Year			
	2003	2004	2005	2006
Net (Expense)/Revenue				
Governmental Activities	\$ (79,488,988)	\$ (81,906,297)	\$ (100,111,923)	\$ (61,085,509)
Total primary government net (expense)/revenue	<u>\$ (79,488,988)</u>	<u>\$ (81,906,297)</u>	<u>\$ (100,111,923)</u>	<u>\$ (61,085,509)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property taxes	\$ 105,235,742	\$ 112,279,163	\$ 127,696,573	\$ 137,839,711
Earnings on investments	2,593,227	2,024,399	3,109,378	5,999,017
Grants and Contributions not restricted to specific programs				4,515,643
Miscellaneous	283,570	635,621	329,311	228,309
Total governmental activities	<u>108,112,539</u>	<u>114,939,183</u>	<u>131,135,262</u>	<u>148,582,680</u>
Total primary government	<u>\$ 108,112,539</u>	<u>\$ 114,939,183</u>	<u>\$ 131,135,262</u>	<u>\$ 148,582,680</u>
Change in Net Assets				
Governmental Activities	\$ 28,623,551	\$ 33,032,886	\$ 31,023,339	\$ 87,497,171
Total primary government	<u>\$ 28,623,551</u>	<u>\$ 33,032,886</u>	<u>\$ 31,023,339</u>	<u>\$ 87,497,171</u>

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

Fiscal Year		
2007	2008	2009
<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (153,535,133)</u>
<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$ (153,535,133)</u>
\$ 151,404,502 12,009,284	\$ 171,832,680 8,082,178	\$ 191,467,403 3,664,184
<u>875,137</u>	<u>3,486,452</u>	<u>3,901,588</u>
<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>
<u>\$ 164,288,923</u>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 45,498,042</u>
<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 45,498,042</u>

FORT BEND COUNTY, TEXAS
FUND BALANCE OF GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST SEVEN FISCAL YEARS

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

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

Fiscal Year		
2007	2008	2009
\$ 326,402	\$ 197,806	\$ 100,233
<u>35,375,155</u>	<u>38,547,536</u>	<u>34,463,474</u>
<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>
\$ 4,031,923	\$ 4,370,499	\$ 6,057,482
	7,879	11,224
171,246,482	106,937,644	154,475,649
16,787,185	15,585,100	23,120,456
<u>4,381,036</u>	<u>4,857,926</u>	
<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Revenues				
Taxes	\$ 88,112,950	\$ 95,085,800	\$ 99,578,488	\$ 105,288,111
Fees and Fines	13,406,877	14,778,811	11,747,190	16,734,820
Intergovernmental	12,885,317	14,734,336	11,024,068	12,751,135
Earnings on investments	6,255,899	6,185,232	2,815,189	2,533,594
Miscellaneous	4,635,353	5,123,303	4,110,450	4,900,307
Total Revenues	<u>125,296,396</u>	<u>135,907,482</u>	<u>129,275,385</u>	<u>142,207,967</u>
Expenditures				
Current:				
General administration	19,329,894	18,704,900	16,260,804	21,787,458
Financial administration	3,636,492	4,447,728	3,213,423	4,411,882
Administration of justice	19,887,115	21,474,900	18,291,723	25,613,661
Construction and maintenance	20,830,590	20,123,522	16,872,924	22,886,611
Health and welfare	10,939,637	12,311,836	10,178,844	14,994,700
Cooperative services	617,619	732,705	591,257	865,468
Public safety	26,239,132	29,121,223	25,079,460	32,329,232
Parks and recreation	1,366,623	1,499,519	1,230,488	1,547,020
Libraries and education	6,838,073	7,015,618	5,912,073	7,733,697
Capital Outlay	7,318,743	7,032,973	7,989,999	16,415,905
Debt Service:				
Principal	5,377,530	5,913,096	5,705,531	5,460,000
Interest and fiscal charges	3,274,164	3,400,932	4,684,404	4,457,074
Total Expenditures	<u>125,655,612</u>	<u>131,778,952</u>	<u>116,010,930</u>	<u>158,502,708</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(359,216)	4,128,530	13,264,455	(16,294,741)
Other Financing Sources (Uses)				
Transfers In	8,051,807	12,316,141	7,374,567	6,221,498
Transfers Out	(8,051,807)	(14,137,325)	(7,124,567)	(7,601,326)
Bonds and premiums issued		40,346,641		
Payments to current refunding bond agent				
Sale of capital assets				
Proceeds from capital lease	595,659	355,132		
Total other financing sources (uses)	<u>595,659</u>	<u>38,880,589</u>	<u>250,000</u>	<u>(1,379,828)</u>
 Net Change in Fund Balances	 <u>\$ 236,443</u>	 <u>\$ 43,009,119</u>	 <u>\$ 13,514,455</u>	 <u>\$ (17,674,569)</u>
 Debt service as a percentage of noncapital expenditures	 7.31%	 7.47%	 9.62%	 6.98%

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$ 112,345,331	\$ 124,128,673	\$ 140,406,615	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904
18,874,999	20,732,680	20,820,411	26,999,560	28,948,356	34,591,324
15,355,629	18,740,497	14,880,649	18,948,719	27,189,804	35,910,436
1,961,631	2,700,358	5,708,178	11,724,807	7,875,929	3,509,046
7,207,238	5,099,717	5,707,079	7,377,537	5,397,431	8,396,202
<u>155,744,828</u>	<u>171,401,925</u>	<u>187,522,932</u>	<u>216,346,901</u>	<u>243,359,126</u>	<u>272,965,912</u>
20,027,561	23,528,699	25,168,551	26,680,249	36,060,406	38,259,862
4,613,843	4,793,678	5,128,091	5,666,739	6,330,272	7,162,814
27,778,206	29,106,358	29,778,206	33,248,618	38,895,064	68,150,496
27,244,875	26,458,999	29,167,929	27,314,125	28,584,504	30,896,400
17,760,912	16,411,989	17,192,173	18,227,500	20,369,042	22,539,945
873,473	884,948	890,696	934,276	975,720	1,049,985
36,074,647	41,102,638	45,536,081	51,014,580	63,081,120	44,578,722
1,716,716	1,619,136	1,667,241	1,822,404	1,739,346	1,815,986
8,793,401	9,127,100	10,154,229	10,694,749	10,422,032	11,398,561
24,378,682	13,793,033	20,878,318	30,205,800	78,040,663	102,627,536
5,730,000	5,805,000	5,995,000	7,125,000	8,220,000	11,170,000
3,557,558	3,352,437	4,105,682	6,610,629	12,266,435	13,325,621
<u>178,549,874</u>	<u>175,984,015</u>	<u>195,662,197</u>	<u>219,544,669</u>	<u>304,984,604</u>	<u>352,975,928</u>
(22,805,046)	(4,582,090)	(8,139,265)	(3,197,768)	(61,625,478)	(80,010,016)
8,465,487	7,422,408	7,413,941	9,165,382	9,569,698	23,578,390
(10,753,805)	(11,978,097)	(7,413,941)	(9,165,382)	(9,569,698)	(23,578,390)
		30,245,000	157,552,984		127,734,150
	472,300				
<u>(2,288,318)</u>	<u>(4,083,389)</u>	<u>30,245,000</u>	<u>157,552,984</u>		<u>127,734,150</u>
<u>\$ (25,093,364)</u>	<u>\$ (8,665,479)</u>	<u>\$ 22,105,735</u>	<u>\$ 154,355,216</u>	<u>\$ (61,625,478)</u>	<u>\$ 47,724,134</u>
6.02%	5.65%	5.78%	7.25%	9.03%	9.78%

FORT BEND COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS

Category	2008	2007	2006	2005
Single Family Residence	\$ 29,960,281,188	\$ 26,097,453,310	\$ 23,347,791,025	\$ 21,196,909,564
Multifamily Residence	1,036,720,280	724,480,330	624,746,015	550,142,145
Vacant Lot	1,128,365,928	906,501,540	735,283,478	667,025,103
Qualified Agricultural Land	2,622,322,905	1,619,246,573	1,396,938,636	
Non-Qualified Agricultural Land	197,166,064	149,627,110	115,815,172	
Real, Acreage (Land only)				1,190,613,650
Farm or Ranch Improvement	348,641,070	298,618,116	277,749,409	245,112,091
Commercial Real Property	6,042,412,301	3,606,646,451	3,418,004,025	
Industrial Real Property	2,512,976,750	2,431,755,890	1,546,854,160	
Real, Commercial and Industrial				4,038,098,657
Oil and Gas	483,549,300	488,114,480	493,944,860	
Real, Oil, Gas, and Other Mineral Reserves				533,822,070
Tangible Personal Non-business Vehicles				
Real & Intangible Personal, Utilities	721,569,810	689,009,066		685,742,863
Water Systems			191,980	
Gas Distribution System			25,113,950	
Electric Company (Including Co-op)			249,560,290	
Telephone Company (Including Co-op)			175,135,558	
Railroad			26,366,610	
Pipeline Company			73,393,462	
Cable Television Company			128,821,715	
Other Type of Utility			648,870	
Commercial Personal Property	1,519,692,659	1,523,192,050	1,268,271,001	
Industrial Personal Property	1,888,201,580	1,810,785,110	1,246,210,863	
Tangible Personal, Business				2,557,515,614
Tangible Other Personal, Mobile Homes	68,619,455	75,153,055	69,123,485	
Tangible Other Personal, Other				66,497,465
Residential Inventory	1,279,793,460	1,125,116,437	822,890,210	732,772,380
Special Inventory Tax	72,837,620	70,754,490	59,368,540	60,226,190
Total Exempt Property	2,349,880,727	1,876,101,450	80,080	1,251,170,920
Unidentified Category/Error	11,877,010	19,389,929		
Total Assessed Value per Tax Year	\$ 52,244,908,107	\$ 43,511,945,387	\$ 36,102,303,394	\$ 33,775,648,712

	2004	2003	2002	2001	2000	1999
\$	19,021,880,667	\$ 17,265,593,654	\$ 15,262,490,720	\$ 13,568,024,248	\$ 11,911,795,812	\$ 10,102,316,342
	462,764,405	459,980,450	388,756,350	348,271,010	323,391,745	287,797,885
	658,442,934	592,510,220	549,174,270	540,639,960	507,494,400	464,847,110
	1,123,937,818	1,015,564,250	947,910,970	947,799,210	946,963,000	930,927,810
	225,753,781	214,786,460	192,150,361	187,394,056	153,097,611	133,978,156
	3,340,893,723	3,151,406,195	2,535,635,580	2,389,152,540	2,209,184,480	1,937,117,790
	190,220,532	261,808,140	271,012,820	263,999,570	188,379,810	167,894,040
	684,686,460	610,783,260	1,128,840,503	1,158,159,835	1,026,114,540	1,202,383,113
	2,342,945,158	2,124,506,625	2,031,632,933	1,890,037,355	1,744,379,459	1,641,652,126
	59,567,255	54,635,515	47,721,755	47,177,715	41,870,015	33,162,985
	599,953,030	549,377,960	455,797,290	465,684,440	373,541,510	328,042,510
	58,594,120	59,206,080	59,698,090	59,527,983	49,174,650	
	1,087,629,482	1,079,746,481	1,014,533,165	958,044,945	913,766,905	875,161,020
	190,233,752					
\$	30,047,503,117	\$ 27,439,905,290	\$ 24,885,354,807	\$ 22,823,912,867	\$ 20,389,153,937	\$ 18,105,280,887



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

Tax Year	Fiscal Year	Estimated Actual Value	Less Exemptions	Net Assessed Value	Assessment Ratio	Total Direct Tax Rate
1999	2000	16,431,575,072	2,407,082,090	14,024,492,982	85.4%	0.624
2000	2001	18,562,470,712	2,823,713,480	15,738,757,232	84.8%	0.604
2001	2002	20,959,160,147	3,222,957,451	17,736,202,696	84.6%	0.564
2002	2003	22,983,634,660	3,623,915,365	19,359,719,295	84.2%	0.539
2003	2004	25,365,488,170	4,228,880,660	21,136,607,510	83.3%	0.524
2004	2005	27,925,658,267	4,666,247,520	23,259,410,747	83.3%	0.524
2005	2006	31,359,153,364	5,310,031,541	26,049,121,823	83.1%	0.517
2006	2007	34,898,864,755	5,874,692,725	29,024,172,030	83.2%	0.517
2007	2008	40,030,188,967	6,548,855,518	33,481,333,449	83.6%	0.517
2008	2009	45,414,424,927	7,350,144,660	38,064,280,267	83.8%	0.550

Source of data: Fort Bend County Appraisal District.

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Fort Bend County	\$ 0.62410	\$ 0.60410	\$ 0.56410	\$ 0.53874	\$ 0.52374
Political Subdivision:					
Arcola, City of	0.92500	0.91000	0.81941	0.63922	0.62105
Beasley, City of	0.23000	0.21935	0.31430	0.33069	0.33872
Big Oaks MUD	1.35000	1.25000	1.20000	1.20000	1.18000
Blue Ridge West MUD	0.78700	0.71600	0.64600	0.55000	0.55000
Brazoria-Ft Bend MUD 1	**N/A	**N/A	**N/A	**N/A	**N/A
Brazos ISD	1.50000	1.46320	1.31680	1.31680	1.50000
Burney Road MUD	0.50000	0.75000	0.75000	0.74000	0.74000
Chelford City MUD	**N/A	**N/A	**N/A	**N/A	**N/A
Cimarron MUD	**N/A	**N/A	**N/A	**N/A	**N/A
Cinco MUD #1	0.50000	0.47000	0.43000	1.08000	1.02000
Cinco MUD #2	0.89000	0.85000	0.69000	0.68000	0.60110
Cinco MUD #3	0.87100	0.88800	0.84800	0.79800	0.62000
Cinco MUD #5	0.99000	0.97000	0.96000	0.86000	0.71000
Cinco MUD #6	0.99000	0.97000	0.83000	0.78000	0.72000
Cinco MUD #7	1.00000	0.91000	0.82500	0.72500	0.70000
Cinco MUD #8	1.00000	0.97000	0.97000	0.95000	0.94000
Cinco MUD #9	0.89000	0.84000	0.81000	0.76000	0.76000
Cinco MUD #10	0.50000	0.97000	1.02000	1.02000	0.87000
Cinco MUD #12	0.95000	0.95000	0.85000	0.78000	0.69000
Cinco MUD #14	0.50000	0.47000	0.42500	1.08000	1.02000
Cinco Southwest MUD #1	**N/A	**N/A	**N/A	**N/A	**N/A
Cinco Southwest MUD #2	**N/A	**N/A	**N/A	**N/A	**N/A
Cinco Southwest MUD #3	**N/A	**N/A	**N/A	**N/A	**N/A
Cinco Southwest MUD #4	**N/A	**N/A	**N/A	**N/A	**N/A
Cornerstone MUD	**N/A	**N/A	**N/A	**N/A	**N/A
Eldridge Road MUD	0.97000	0.83000	0.72000	0.67000	0.60000
First Colony LID	0.25000	0.23500	0.21500	0.20555	0.19500
First Colony LID #2	0.35870	0.34200	0.34200	0.39200	0.39200
First Colony MUD #1	**N/A	**N/A	**N/A	**N/A	**N/A
First Colony MUD #2	**N/A	**N/A	**N/A	**N/A	**N/A
First Colony MUD #3	**N/A	**N/A	**N/A	**N/A	**N/A
First Colony MUD #4	**N/A	**N/A	**N/A	**N/A	**N/A
First Colony MUD #5	**N/A	**N/A	**N/A	**N/A	**N/A
First Colony MUD #6	**N/A	**N/A	**N/A	**N/A	**N/A
First Colony MUD #7	**N/A	**N/A	**N/A	**N/A	**N/A
First Colony MUD #8	**N/A	**N/A	**N/A	**N/A	**N/A
First Colony MUD #9	0.68000	0.62960	0.58500	0.43500	0.40500
First Colony MUD #10	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County LID #2	0.23174	0.23000	0.23000	0.23000	0.21000
Fort Bend County LID #6	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County LID #7	0.33350	0.29950	0.27000	0.25000	0.25000
Fort Bend County LID #10	0.35000	0.42000	0.49000	0.49000	0.49000
Fort Bend County LID #11	0.55000	0.45000	0.41000	0.40000	0.40000
Fort Bend County LID #12	0.50000	0.50000	0.50000	0.50000	0.50000

2004	2005	2006	2007	2008
\$ 0.52374	\$ 0.51674	\$ 0.51674	\$ 0.51674	\$ 0.48376
0.59200	0.56300	0.73000	0.73000	0.95258
0.27613	0.41890	0.41687	0.41687	0.44828
1.00000	0.95000	0.73000	0.73000	0.73000
0.49000	0.45000	0.43000	0.43000	0.42000
**N/A	**N/A	**N/A	0.85000	0.85000
1.50000	**N/A	**N/A	**N/A	1.22000
0.74000	0.35500	0.30000	0.30000	0.30000
**N/A	**N/A	**N/A	**N/A	0.43000
**N/A	**N/A	**N/A	**N/A	0.58000
1.02000	1.00000	0.88000	0.88000	0.88000
0.58000	0.56500	0.52000	0.52000	0.50000
0.62000	0.54000	0.51000	0.51000	0.51000
0.65000	0.59500	0.57500	0.57500	0.57500
0.72000	0.64000	0.59000	0.59000	0.59000
0.70000	0.61000	0.57500	0.57500	0.57500
0.94000	0.91000	0.89000	0.89000	0.89000
0.76000	0.74000	0.65000	0.65000	0.37000
0.87000	0.67000	0.65000	0.65000	0.65000
0.69000	0.59000	0.53000	0.53000	0.53000
1.02000	1.00000	0.79000	0.79000	0.79000
**N/A	**N/A	**N/A	0.90000	1.50000
**N/A	**N/A	**N/A	1.50000	1.50000
**N/A	**N/A	**N/A	**N/A	1.50000
**N/A	**N/A	**N/A	**N/A	1.50000
**N/A	**N/A	**N/A	**N/A	0.38000
0.50000	0.43000	0.32000	0.32000	0.25000
0.20500	0.19000	0.19460	0.19460	0.19460
0.38500	0.37500	0.31500	0.31500	0.29500
**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	**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	**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
0.37500	0.34500	0.30000	0.30000	0.29500
**N/A	**N/A	**N/A	0.75000	0.75000
0.21000	0.18400	0.16500	0.16500	0.14500
**N/A	**N/A	**N/A	**N/A	0.50000
0.24000	0.23000	0.21500	0.21500	0.21500
0.49000	0.47000	0.46000	0.46000	0.47500
0.38700	0.32000	0.27000	0.27000	0.27000
0.50000	0.50000	0.25000	0.25000	0.19000

FORT BEND COUNTY**PROPERTY TAX RATES - DIRECT AND****OVERLAPPING GOVERNMENTS (continued)****Last Ten Tax Years**

	1999	2000	2001	2002	2003
Political Subdivision (continued):					
Fort Bend County LID #14	0.59000	0.51900	0.41000	0.31000	0.28000
Fort Bend County LID #15	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County LID #17	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County LID #19	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County LID #20	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #1	1.00000	0.93000	0.82000	0.82000	0.82000
Fort Bend County MUD #2	0.71000	0.54400	0.49900	0.49900	0.48000
Fort Bend County MUD #19	1.20000	1.22870	1.20000	1.20000	1.20000
Fort Bend County MUD #21	0.54000	0.49000	0.49000	0.49000	0.49000
Fort Bend County MUD #23	1.37000	1.29000	1.20000	1.15000	1.06000
Fort Bend County MUD #24	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #25	1.08000	0.97500	0.92500	0.92500	0.89000
Fort Bend County MUD #26	0.66900	0.79200	0.77000	0.77000	0.77000
Fort Bend County MUD #27	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #30	1.12000	1.06300	1.04300	1.04300	1.04300
Fort Bend County MUD #34	1.30000	1.09600	1.07000	1.07000	1.05000
Fort Bend County MUD #35	**N/A	**N/A	**N/A	**N/A	1.25000
Fort Bend County MUD #37	0.61000	0.62000	0.63000	0.63000	0.63000
Fort Bend County MUD #41	0.91400	0.86400	0.60000	0.75000	0.70000
Fort Bend County MUD #42	0.58500	0.53000	0.50000	0.50000	0.48000
Fort Bend County MUD #46	1.15000	1.10000	1.05000	1.05000	1.05000
Fort Bend County MUD #47	1.35560	1.26145	1.25000	1.17000	1.17000
Fort Bend County MUD #48	1.13500	1.10000	1.06000	1.00000	0.98000
Fort Bend County MUD #49	0.96000	0.88800	0.88800	0.86000	0.84000
Fort Bend County MUD #50	0.83000	0.83000	0.83000	0.83000	0.90000
Fort Bend County MUD #57	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #58	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #66	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #67	0.56000	0.51500	0.50000	0.48500	0.46000
Fort Bend County MUD #68	0.56900	0.53500	0.47000	0.47000	0.46000
Fort Bend County MUD #69	0.47780	0.44500	0.41500	0.40000	0.39000
Fort Bend County MUD #81	0.79900	0.75000	0.75000	0.73000	0.73000
Fort Bend County MUD #94	0.75000	0.70000	0.72000	0.72000	0.71000
Fort Bend County MUD #106	0.66900	0.63000	0.58000	0.58000	0.57000
Fort Bend County MUD #108	0.50500	0.49000	0.47000	0.47000	0.46000
Fort Bend County MUD #109	0.63500	0.61000	0.58500	0.57000	0.55000
Fort Bend County MUD #111	0.45160	0.38328	0.37000	0.34000	0.34000
Fort Bend County MUD #112	1.00000	0.90000	0.82000	0.81000	0.73000
Fort Bend County MUD #113	0.76000	0.60000	0.48000	0.34000	0.33500
Fort Bend County MUD #115	**N/A	0.97000	0.97000	0.97000	0.97000
Fort Bend County MUD #116	1.45000	1.45000	1.45000	1.45000	1.30000
Fort Bend County MUD #117	**N/A	0.91000	0.91000	0.91000	0.86000
Fort Bend County MUD #118	**N/A	1.40000	1.40000	1.40000	1.33000
Fort Bend County MUD #119	**N/A	**N/A	**N/A	**N/A	1.25000
Fort Bend County MUD #121	**N/A	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD #122	**N/A	**N/A	**N/A	**N/A	1.00000
Fort Bend County MUD #123	**N/A	**N/A	**N/A	**N/A	**N/A

2004	2005	2006	2007	2008
0.26000	0.21000	0.19000	0.19000	0.19000
0.60000	0.70000	0.70000	0.70000	0.70000
**N/A	0.54000	0.57000	0.57000	0.58000
**N/A	**N/A	**N/A	0.70000	0.70000
**N/A	**N/A	**N/A	**N/A	0.45000
0.82000	0.75000	0.65000	0.65000	0.65000
0.48000	0.46000	0.46000	0.46000	0.44000
1.20000	1.20000	1.20000	1.20000	1.20000
0.49000	0.47000	0.39000	0.39000	0.39000
1.06000	1.02000	0.95000	0.95000	0.91000
**N/A	**N/A	**N/A	1.29000	1.29000
0.87000	0.86000	0.82000	0.82000	0.82000
0.77000	0.73000	0.72000	0.72000	0.67000
**N/A	**N/A	**N/A	**N/A	**N/A
1.01300	0.99300	0.88000	0.88000	0.87000
0.95000	0.84000	0.72000	0.72000	0.71000
1.25000	1.25000	1.05000	1.05000	0.89000
0.63000	0.63000	0.59000	0.59000	0.59000
0.66000	0.62000	0.58000	0.58000	0.55000
0.48000	0.46000	0.43000	0.43000	0.42000
1.00000	0.95000	0.90000	0.90000	0.90000
1.15000	1.15000	1.09000	1.09000	1.04000
0.98000	0.96000	0.89000	0.89000	0.88000
0.84000	0.80000	0.80000	0.80000	0.95000
0.90000	0.90000	0.90000	0.90000	0.90000
**N/A	1.50000	1.50000	1.50000	1.50000
**N/A	1.50000	1.50000	1.50000	1.50000
**N/A	**N/A	**N/A	1.35000	1.35000
0.45000	0.44000	0.45000	0.45000	0.47500
0.44000	0.43000	0.40500	0.40500	0.40500
0.38000	0.37000	0.33000	0.33000	0.40000
0.69000	0.57000	0.42500	0.42500	0.42500
0.71000	0.71000	0.71000	0.71000	0.71000
0.54000	0.50000	0.47000	0.47000	0.45000
0.43000	0.42500	0.40000	0.40000	0.39000
0.53000	0.51500	0.51000	0.51000	0.50700
0.34000	0.32000	0.30000	0.30000	0.30000
0.57000	0.46000	0.39000	0.39000	0.39000
0.31500	^	**N/A	**N/A	**N/A
0.97000	0.97000	0.59000	0.59000	0.53000
1.30000	1.15000	1.13000	1.13000	1.13000
0.84000	0.74000	0.67000	0.67000	0.66000
1.16000	1.00000	0.89000	0.89000	0.84000
1.20000	0.95000	0.75000	0.75000	0.75000
1.25000	1.25000	1.25000	1.25000	1.20000
1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000

FORT BEND COUNTY
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS (continued)
Last Ten Tax Years

	1999	2000	2001	2002	2003
Political Subdivision (continued):					
Fort Bend County MUD #124	**N/A	**N/A	1.11300	1.15000	1.20000
Fort Bend County MUD #128	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #129	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #130	**N/A	**N/A	0.80000	0.80000	0.80000
Fort Bend County MUD #131	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #132	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #133	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #134 C	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #136	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #137	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #138	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #140	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #141	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #142	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #143	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #144	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #145	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #146	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #147	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #148	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #149	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #150	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #151	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #152	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #155	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #158	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #159	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #162	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #165	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #167	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #168	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #171	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #176	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #182	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #185	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD #187	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID #2	0.16700	0.16290	0.16290	0.16290	0.16290
Fort Bend County WC&ID #3	0.50000	0.50000	0.50000	0.50000	0.50000
Fort Bend County WC&ID #8	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County R.F.P. 1 & 2	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD #1	**N/A	**N/A	**N/A	**N/A	0.06250
Fort Bend ESD #2	**N/A	**N/A	**N/A	0.09800	0.09800
Fort Bend ESD #3	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD #4	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD #5	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend Fire District #1	0.03000	0.03000	0.03000	0.03000	**N/A
Fort Bend Fire District #2	0.02242	0.02381	0.03000	0.03000	**N/A

2004	2005	2006	2007	2008
1.20000	1.15000	0.99000	0.99000	0.92000
**N/A	**N/A	**N/A	0.80000	0.80000
0.90000	0.80000	0.80000	0.80000	0.80000
0.80000	0.80000	0.79000	0.79000	0.77000
**N/A	0.90000	0.90000	0.90000	1.01000
**N/A	**N/A	**N/A	**N/A	**N/A
**N/A	**N/A	**N/A	1.50000	1.50000
**N/A	**N/A	**N/A	**N/A	1.25000
**N/A	0.63000	0.63000	0.63000	0.62000
**N/A	0.63000	0.63000	0.63000	0.62000
**N/A	0.63000	0.63000	0.63000	0.62000
1.25000	1.25000	1.25000	1.25000	1.25000
**N/A	1.39000	1.39000	1.39000	**N/A
1.33000	1.39000	1.32000	1.32000	1.32000
1.00000	1.00000	1.25000	1.25000	1.31000
1.00000	0.80000	0.80000	0.80000	0.80000
**N/A	**N/A	**N/A	1.25000	1.25000
1.25000	1.25000	1.20000	1.20000	1.20000
**N/A	0.95000	0.95000	0.95000	0.95000
**N/A	0.90000	0.90000	0.90000	0.90000
**N/A	**N/A	**N/A	0.80000	0.80000
**N/A	0.94500	**N/A	**N/A	**N/A
**N/A	1.30000	1.30000	1.30000	1.30000
**N/A	1.45000	1.45000	1.45000	1.45000
**N/A	1.39000	1.39000	1.39000	1.39000
**N/A	1.45000	1.45000	1.45000	1.45000
**N/A	**N/A	**N/A	0.84000	0.84000
**N/A	**N/A	**N/A	0.55000	0.70000
**N/A	**N/A	**N/A	1.25000	1.31000
**N/A	**N/A	**N/A	0.85000	0.85000
**N/A	**N/A	**N/A	1.03000	**N/A
**N/A	**N/A	**N/A	**N/A	1.29400
**N/A	**N/A	**N/A	0.70000	0.65000
**N/A	**N/A	**N/A	0.91000	**N/A
**N/A	**N/A	**N/A	**N/A	1.25000
**N/A	**N/A	**N/A	**N/A	1.00000
0.18000	0.18000	0.18000	0.18000	0.18000
0.50000	0.50000	0.50000	0.50000	0.48000
**N/A	**N/A	**N/A	0.95000	0.95000
**N/A	**N/A	**N/A	**N/A	**N/A
0.06250	0.06250	0.06250	0.06250	0.06250
0.09800	0.09800	0.09200	0.09200	0.08830
0.07000	0.07000	0.06750	0.06750	0.06750
0.06000	0.07000	0.08897	0.08897	0.08502
**N/A	**N/A	**N/A	**N/A	0.08000
**N/A	**N/A	**N/A	**N/A	**N/A
**N/A	**N/A	**N/A	**N/A	**N/A

FORT BEND COUNTY**PROPERTY TAX RATES - DIRECT AND****OVERLAPPING GOVERNMENTS (continued)****Last Ten Tax Years**

	1999	2000	2001	2002	2003
Political Subdivision (continued):					
Fort Bend Fresh Water Supply #1	**N/A	**N/A	**N/A	**N/A	0.25000
Fort Bend Fresh Water Supply #2	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend-Harris ESD 100	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend Independent School District	1.65700	1.69250	1.68250	1.68250	1.67000
Fort Bend Parkway Road District	0.50500	0.51429	0.49990	0.42170	0.22000
Fulshear, City of	0.47516	0.42174	0.40208	0.39251	0.37000
Fulshear MUD #1	**N/A	**N/A	**N/A	**N/A	**N/A
Grand Mission MUD #1	0.60130	0.72000	1.00000	0.72000	1.00000
Grand Mission MUD #2	**N/A	**N/A	**N/A	**N/A	**N/A
Grand Lakes MUD #1	**N/A	**N/A	**N/A	**N/A	1.25000
Grand Lakes MUD #2	**N/A	**N/A	**N/A	**N/A	1.22000
Grand Lakes MUD #4	**N/A	**N/A	0.23000	0.98000	0.90000
Grand Lakes WCID	1.00000	0.50000	1.00000	0.21000	0.17000
Harris-Fort Bend EMS District	0.10000	0.09900	0.09900	0.09900	0.09740
Harris-Fort Bend MUD #1	**N/A	**N/A	1.14580	1.14580	1.10000
Harris-Fort Bend MUD #3	**N/A	**N/A	**N/A	**N/A	**N/A
Harris-Fort Bend MUD #4	**N/A	**N/A	0.44000	0.44000	0.50000
Harris-Fort Bend MUD #5	1.17000	1.06000	1.06000	1.06000	0.97000
Houston, City of	0.66500	0.66500	0.65500	0.65500	0.65000
Houston Community College	0.06983	0.08200	0.08133	0.08133	0.08133
Imperial Redevelopment District	**N/A	**N/A	**N/A	**N/A	**N/A
Katy, City of	0.61466	0.61466	0.61466	0.61466	0.61466
Katy ISD	1.69500	1.86750	1.92000	1.94000	1.94000
Kendleton, City of	0.54202	0.97193	0.70000	0.66000	0.70000
Kendleton ISD	1.50000	1.50000	1.50000	1.50000	1.78430
Kingsbridge MUD	0.98000	0.94880	0.94880	0.92000	0.92000
Lamar Consolidated I.S.D.	1.62680	1.65128	1.66450	1.66450	1.66450
Meadowcreek MUD	0.51000	0.44920	0.43500	0.42000	0.42000
Meadows Place, City of	0.73000	0.73000	0.73000	0.73000	0.73000
Memorial MUD	**N/A	**N/A	**N/A	**N/A	**N/A
Mission Bend MUD #1	0.68500	0.63780	0.62000	0.58000	0.56500
Missouri City, City of	0.55033	0.52003	0.50325	0.49146	0.51000
Needville, City of	0.54870	0.55750	0.52336	0.50955	0.49567
Needville Independent School District	1.46100	1.57500	1.51300	1.58700	1.66040
North Mission Glen MUD	1.04200	0.97000	0.85000	0.82000	0.82000
Orchard, City of	0.23724	0.22640	0.22425	0.24423	0.32090
Palmer Plantation MUD #1	1.08000	0.95000	0.88000	0.81000	0.79000
Palmer Plantation MUD #2	1.07000	0.92000	0.78000	0.78000	0.68000
Pearland, City of	**N/A	**N/A	**N/A	**N/A	**N/A
Pecan Grove MUD	0.79570	0.69750	0.65500	0.63500	0.59500
Plantation MUD	0.72000	0.68500	1.00000	0.68500	0.65000
Quail Valley MUD	0.30560	0.29000	0.29000	0.28000	0.28000
Renn Road MUD	**N/A	**N/A	**N/A	**N/A	**N/A
Richmond, City of	0.79000	0.79000	0.79000	0.79000	0.79000
Rosenberg, City of	0.55500	0.55500	0.55500	0.55500	0.55500
Sienna Plantation LID	0.49000	0.59000	0.59000	0.59000	0.60000
Sienna Plantation Management	**N/A	**N/A	**N/A	**N/A	**N/A

2004	2005	2006	2007	2008
0.25000	0.25000	1.00000	1.00000	1.00000
**N/A	0.25000	0.50000	0.50000	0.50000
**N/A	**N/A	**N/A	0.10000	0.09473
1.70750	1.69000	1.25000	1.25000	1.27000
0.11448	0.04153		0.05443	0.05443
0.33000	0.32743	0.20592	0.20592	0.20592
**N/A	**N/A	**N/A	**N/A	1.19000
1.00000	1.00000	1.05000	1.05000	1.10000
**N/A	1.00000	1.25000	1.25000	1.31000
1.25000	1.15000	0.79000	0.79000	0.79000
1.10000	0.97000	0.70000	0.70000	0.70000
0.90000	0.82000	0.82000	0.82000	0.82000
0.15000	0.10500	0.09500	0.09500	0.09500
0.09700	0.09700	0.10000	0.10000	0.10000
1.05000	1.00000	0.88000	0.88000	0.88000
1.25000	1.25000	1.25000	1.25000	1.25000
0.87000	0.95000	0.96000	0.96000	0.96000
0.92000	0.86000	0.82000	0.82000	0.82000
0.65000	0.64750		**N/A	0.64375
0.09598	0.09577	0.09518	0.09518	0.09243
**N/A	**N/A	**N/A	**N/A	1.00000
0.61466	0.61466		**N/A	0.60540
1.94000	**N/A	1.52660	1.52660	1.52660
0.70945	0.70000	0.76503	0.76503	0.76632
1.78000	1.78000	1.23170	1.23170	1.20500
0.88000	0.84000	0.80000	0.80000	0.78000
1.69760	1.69760	1.29765	1.29765	1.29765
0.41000	0.38000	0.10000	0.10000	0.10000
0.76000	0.76000	0.79000	0.79000	0.79000
**N/A	**N/A	**N/A	**N/A	0.52000
0.54000	0.45000	0.28000	0.28000	0.25000
0.50165	0.49800	0.49926	0.49926	0.51724
0.49995	0.48000	0.42284	0.42284	0.39169
1.66400	1.66400	1.27929	1.27929	1.45600
0.75000	0.63000	0.52000	0.52000	0.52000
0.35148	0.34531	0.30750	0.30750	0.33123
0.78000	0.74000	0.68000	0.68000	0.68000
0.60000	0.55000	0.49000	0.49000	0.49000
**N/A	**N/A	**N/A	0.65260	0.65260
0.57500	0.51000	0.47000	0.47000	0.46800
0.65000	0.63000	0.63000	0.63000	0.63000
0.27000	**N/A	**N/A	**N/A	**N/A
**N/A	**N/A	**N/A	**N/A	0.63000
0.79000	0.79000	0.79000	0.79000	0.79000
0.55500	0.55500	0.54500	0.54500	0.52020
0.60000	0.60000	0.58000	0.58000	0.49000
**N/A	**N/A	**N/A	0.92000	1.01000

FORT BEND COUNTY**PROPERTY TAX RATES - DIRECT AND****OVERLAPPING GOVERNMENTS (continued)****Last Ten Tax Years**

	1999	2000	2001	2002	2003
Political Subdivision (continued):					
Sienna Plantation MUD	1.00000	0.90000	**N/A	**N/A	**N/A
Sienna Plantation MUD #2	**N/A	**N/A	0.90000	0.85000	0.83000
Sienna Plantation MUD #3	**N/A	**N/A	0.90000	0.90000	0.90000
Sienna Plantation MUD #10	**N/A	**N/A	**N/A	**N/A	**N/A
Sienna Plantation MUD #12	**N/A	**N/A	**N/A	**N/A	**N/A
Simonton, City of	**N/A	**N/A	**N/A	**N/A	**N/A
Stafford Municipal School District	1.59500	1.64500	1.69500	1.71000	1.71550
Sugar Land, City of	0.35830	0.34830	0.33330	0.32886	0.32840
Thunderbird U.D.	0.29450	0.27000	0.22000	0.22000	**N/A
West Keegans Bayou I.D.	0.30700	0.27100	0.25100	0.22100	0.19100
West Harris County MUD 4	**N/A	**N/A	**N/A	**N/A	**N/A
Wharton County Junior College	0.15635	0.15635	0.15635	0.16738	0.17401
Willow Creek Farms MUD	**N/A	**N/A	**N/A	**N/A	**N/A
Willow Fork Drainage District	0.50000	0.41700	0.38700	0.35000	0.30000
Woodcreek Reserve MUD '03	**N/A	**N/A	**N/A	**N/A	0.60000

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
**N/A	**N/A	**N/A	**N/A	**N/A
0.76000	0.72000	0.72000	0.72000	0.71000
0.90000	0.88000	0.75000	0.75000	0.75000
0.90000	0.90000	0.90000	0.90000	0.94000
0.90000	0.90000	0.90000	0.90000	0.94000
**N/A	0.27000	0.27000	0.27000	0.27000
1.70800	1.68660	1.25000	1.25000	1.23500
0.32568	0.31711	0.30000	0.30000	0.30000
**N/A	**N/A	**N/A	**N/A	**N/A
0.19100	0.18100	0.12100	0.12100	0.12100
**N/A	**N/A	**N/A	**N/A	0.90000
0.16892	0.15595	0.13485	0.13485	0.13797
**N/A	**N/A	**N/A	**N/A	1.25000
0.27000	0.26000	0.20000	0.20000	0.19000
0.60000	0.60000	0.60000	0.60000	0.60000

Source of data: Fort Bend County Appraisal District
 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 the Fort Bend Economic Development Council.

^ Information not available as of report issuance date.



FORT BEND COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS

Taxpayer	Fiscal Year 2009			Fiscal Year 2000		
	Assessed Value	Rank	Percentage of Total Net Assessed Valuation	Assessed Value	Rank	Percentage of Total Net Assessed Valuation
NRG Texas LP	1,760,983,920	1	4.63 %			
Centerpoint Energy Inc.	233,722,340	2	0.62			
STC Manufacturing Group	161,124,860	3	0.42	52,720,290	8	0.37
Katy Mills Mall LTD Partnership	145,908,880	4	0.38			
Texas Instruments, Inc.	142,056,490	5	0.37	111,805,450	3	0.80
Conocophillips Company	121,597,300	6	0.32			
Lakepointe Assets LLC	102,390,390	7	0.27			
Fountains Dunhill LLC	102,040,000	8	0.27			
Tramontina USA Inc.	91,732,970	9	0.24			
Texas Genco LP	89,059,270	10	0.23			
Reliant Energy HL&P				710,801,070	1	5.07
Katy Mills, LTD				139,177,840	2	0.99
Fluor Daniel, Inc.				89,258,260	4	0.64
Alltel Inc.				69,578,350	5	0.50
Phillips Petroleum Co.				67,584,900	6	0.48
FP Centre, LTD				53,457,200	7	0.38
Bergen Brunswig				48,170,390	9	0.34
Acquiport Sugar Creek, Inc.				47,355,200	10	0.34
Subtotal	\$ 2,950,616,420		7.75 %	\$ 1,389,908,950		9.91 %
Other taxpayers	<u>35,113,663,847</u>		<u>92.25</u>	<u>12,634,584,032</u>		<u>90.09</u>
Total	<u>\$ 38,064,280,267</u>		<u>100.00 %</u>	<u>\$ 14,024,492,982</u>		<u>100.00 %</u>

Source of data: Fort Bend County Appraisal District.

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

Tax Year	Fiscal Year	Total Original Levy	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
					Amount	Percentage of Levy Collected
1999	2000	87,685,271	11,553	87,696,824	86,359,993	98.48%
2000	2001	95,214,433	10,541	95,224,974	91,447,748	96.03%
2001	2002	100,185,341	130,794	100,316,135	96,072,422	95.77%
2002	2003	104,518,809	(426,127)	104,092,682	101,547,672	97.56%
2003	2004	110,886,224	(45,555)	110,840,669	108,209,146	97.63%
2004	2005	122,022,393	214,614	122,237,007	119,664,754	97.90%
2005	2006	138,737,128	(802,431)	137,934,697	135,004,728	97.88%
2006	2007	150,171,810	(1,483,276)	148,688,534	146,154,761	98.30%
2007	2008	173,203,701	(1,575,755)	171,627,946	169,011,211	98.48%
2008	2009	190,430,794	(1,453,664)	188,977,130	186,012,685	98.43%

Collections in Subsequent Years	Total Tax Collections	Total Tax Collections as a Percentage of Current Levy	Outstanding Delinquent Taxes	Delinquent Taxes as a Percentage of Current Levy
1,197,776	87,557,769	99.84%	139,055	0.16%
3,606,719	95,054,467	99.82%	170,507	0.18%
4,084,793	100,157,215	99.84%	158,920	0.16%
2,363,099	103,910,771	99.83%	181,911	0.17%
2,449,571	110,658,717	99.84%	181,952	0.16%
2,357,233	122,021,987	99.82%	215,020	0.18%
2,589,233	137,593,961	99.75%	340,736	0.25%
2,079,579	148,234,340	99.69%	454,194	0.30%
1,565,446	170,576,657	99.39%	1,051,289	0.61%
	186,012,685	98.43%	2,964,445	1.56%

FORT BEND COUNTY, TEXAS

RATIO OF NET GENERAL LONG-TERM DEBT TO ASSESSED VALUE,

PERSONAL INCOME, AND NET GENERAL LONG-TERM DEBT PER CAPITA

FOR THE LAST TEN FISCAL YEARS

Tax Year	Fiscal Year	Population (1)	Net Assessed Value	Certificates of Obligation	General Obligation Bonds (2)	Loans Payable	Capital Leases Payable
1999	2000	354,452	\$ 14,024,492,982	\$ 585,000	\$ 56,125,000		\$ 998,495
2000	2001	376,573	15,738,757,232	240,000	92,220,000		420,531
2001	2002	398,817	17,736,202,696	200,000	87,060,000		
2002	2003	420,170	19,359,719,295	150,000	80,985,000		
2003	2004	442,389	21,136,607,510	100,000	75,410,000		
2004	2005	463,650	23,259,410,747	50,000	69,770,000		
2005	2006	493,187	26,049,121,823		94,190,000		
2006	2007	507,110	29,024,172,030		239,875,000		
2007	2008	531,660	33,481,333,449		231,800,000		
2008	2009	547,876	38,064,280,267		343,160,000		

(1) Source: Bureau of Census for 1995 and 2000. All other years have been obtained from 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.

Total General Long-Term Debt (2)	Amounts Available in Debt Service Fund (2)	Net General Long-Term Debt	Personal Income	Percent of Personal Income	General Long-Term Debt to Assessed Value	Net General Long-Term Debt Per Capita
\$ 57,708,495	\$ 1,707,163	\$ 56,001,332	\$ 11,308,130,000	0.50%	0.40%	157.99
92,880,531	1,864,575	91,015,956	11,828,020,000	0.77%	0.58%	241.70
87,260,000	1,525,613	85,734,387	12,002,380,000	0.71%	0.48%	214.97
81,135,000	1,124,677	80,010,323	12,244,960,000	0.65%	0.41%	190.42
75,510,000	1,165,433	74,344,567	13,338,140,000	0.56%	0.35%	168.05
69,820,000	2,116,782	67,703,218	13,949,480,000	0.49%	0.29%	146.02
94,190,000	2,621,749	91,568,251	14,734,540,000	0.62%	0.35%	185.67
239,875,000	3,965,968	235,909,032	15,364,670,000	1.54%	0.81%	465.20
231,800,000	4,290,890	227,509,110	20,218,050,000	1.13%	0.68%	427.92
343,160,000	5,956,061	337,203,939	22,319,780,000	1.51%	0.89%	615.47

FORT BEND COUNTY, TEXAS**DIRECT AND OVERLAPPING DEBT***Fiscal Year 2009*

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<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Percentage</u>	<u>Debt</u>
Fort Bend County	\$ 477,280,000 ⁽¹⁾	100.00%	\$ 477,280,000
Special Districts:			
Big Oaks MUD	\$ 26,425,000	100.00%	\$ 26,425,000
Brazoria-Fort Bend MUD #1	56,625,000	20.97%	11,874,263
Burney Road MUD	12,820,000	100.00%	12,820,000
Cinco MUD #1 (Contract)	58,260,000	100.00%	58,260,000
Cinco MUD #1	3,450,000	100.00%	3,450,000
Cinco MUD #2	4,675,000	100.00%	4,675,000
Cinco MUD #3	3,130,000	87.17%	2,728,421
Cinco MUD #5	4,555,000	100.00%	4,555,000
Cinco MUD #7	7,060,000	100.00%	7,060,000
Cinco MUD #8	10,345,000	100.00%	10,345,000
Cinco MUD #10	6,795,000	100.00%	6,795,000
Cinco MUD #12	1,250,000	100.00%	1,250,000
Cinco MUD #14	14,380,000	100.00%	14,380,000
Cinco Southwest MUD #2	23,210,000	100.00%	23,210,000
Cinco Southwest MUD #4	6,715,000	100.00%	6,715,000
Eldridge Road MUD	1,870,000	100.00%	1,870,000
First Colony LID	490,000	100.00%	490,000
First Colony LID #2	3,305,000	100.00%	3,305,000
First Colony MUD #9	16,920,000	100.00%	16,920,000
First Colony MUD #10	13,660,000	100.00%	13,660,000
Fort Bend County LID #2	2,470,000	100.00%	2,470,000
Fort Bend County LID #7	19,400,000	100.00%	19,400,000
Fort Bend County LID #10	12,710,000	100.00%	12,710,000
Fort Bend County LID #11	14,653,000	100.00%	14,653,000
Fort Bend County LID #12	15,665,000	100.00%	15,665,000
Fort Bend County LID #14	6,270,000	100.00%	6,270,000
Fort Bend County LID #15	18,135,000	100.00%	18,135,000
Fort Bend County LID #17	44,735,000	100.00%	44,735,000
Fort Bend County LID #19	4,260,000	100.00%	4,260,000
Fort Bend County MUD #1	18,015,000	100.00%	18,015,000
Fort Bend County MUD #2	4,280,000	100.00%	4,280,000
Fort Bend County MUD #19	1,865,000	100.00%	1,865,000
Fort Bend County MUD #21	12,835,000	100.00%	12,835,000
Fort Bend County MUD #23	58,360,000	100.00%	58,360,000
Fort Bend County MUD #24	3,285,000	100.00%	3,285,000
Fort Bend County MUD #25	65,230,000	100.00%	65,230,000
Fort Bend County MUD #26	16,405,000	100.00%	16,405,000

FORT BEND COUNTY, TEXAS*DIRECT AND OVERLAPPING DEBT (continued)**Fiscal Year 2009*

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<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Percentage</u>	<u>Debt</u>
Fort Bend County MUD #30	39,740,000	99.98%	39,732,052
Fort Bend County MUD #34	20,335,000	100.00%	20,335,000
Fort Bend County MUD #35	45,555,000	100.00%	45,555,000
Fort Bend County MUD #37	210,000	100.00%	210,000
Fort Bend County MUD #41	6,005,000	100.00%	6,005,000
Fort Bend County MUD #42	11,020,000	100.00%	11,020,000
Fort Bend County MUD #46	18,505,000	100.00%	18,505,000
Fort Bend County MUD #47	5,425,000	100.00%	5,425,000
Fort Bend County MUD #48	9,380,000	100.00%	9,380,000
Fort Bend County MUD #49	3,030,000	100.00%	3,030,000
Fort Bend County MUD #50	22,775,000	100.00%	22,775,000
Fort Bend County MUD #57	9,425,000	100.00%	9,425,000
Fort Bend County MUD #58	4,900,000	100.00%	4,900,000
Fort Bend County MUD #66	1,980,000	100.00%	1,980,000
Fort Bend County MUD #67	4,460,000	100.00%	4,460,000
Fort Bend County MUD #68	5,290,000	100.00%	5,290,000
Fort Bend County MUD #69	3,195,000	100.00%	3,195,000
Fort Bend County MUD #81	4,615,000	100.00%	4,615,000
Fort Bend County MUD #94	7,595,000	100.00%	7,595,000
Fort Bend County MUD #106	12,925,000	100.00%	12,925,000
Fort Bend County MUD #108	2,495,000	100.00%	2,495,000
Fort Bend County MUD #109	12,930,000	100.00%	12,930,000
Fort Bend County MUD #111	9,095,000	100.00%	9,095,000
Fort Bend County MUD #112	6,915,000	100.00%	6,915,000
Fort Bend County MUD #115	14,525,000	100.00%	14,525,000
Fort Bend County MUD #116	32,250,000	100.00%	32,250,000
Fort Bend County MUD #117	24,270,000	100.00%	24,270,000
Fort Bend County MUD #118	34,670,000	100.00%	34,670,000
Fort Bend County MUD #119	23,990,000	100.00%	23,990,000
Fort Bend County MUD #121	25,745,000	100.00%	25,745,000
Fort Bend County MUD #122	19,540,000	100.00%	19,540,000
Fort Bend County MUD #123	15,370,000	100.00%	15,370,000
Fort Bend County MUD #124	12,685,000	100.00%	12,685,000
Fort Bend County MUD #129	18,235,000	100.00%	18,235,000
Fort Bend County MUD #130	13,195,000	100.00%	13,195,000
Fort Bend County MUD #133	7,100,000	100.00%	7,100,000
Fort Bend County MUD #137	26,905,000	100.00%	26,905,000
Fort Bend County MUD #138	24,545,000	100.00%	24,545,000

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Percentage</u>	<u>Debt</u>
Fort Bend County MUD #140	10,945,000	100.00%	10,945,000
Fort Bend County MUD #142	39,305,000	100.00%	39,305,000
Fort Bend County MUD #143	12,095,000	100.00%	12,095,000
Fort Bend County MUD #144	5,680,000	100.00%	5,680,000
Fort Bend County MUD #146	26,670,000	100.00%	26,670,000
Fort Bend County MUD #148	1,995,000	100.00%	1,995,000
Fort Bend County MUD #151	22,195,000	100.00%	22,195,000
Fort Bend County MUD #155	6,385,000	100.00%	6,385,000
Fort Bend County MUD #158	3,300,000	100.00%	3,300,000
Fort Bend County MUD #162	5,735,000	100.00%	5,735,000
Fort Bend County MUD #165	5,175,000	100.00%	5,175,000
Fort Bend County MUD #167	10,105,000	100.00%	10,105,000
Fort Bend County MUD #171	3,240,000	100.00%	3,240,000
Fort Bend County WC&ID #3	4,000,000	100.00%	4,000,000
Grand Lakes MUD #1	16,000,000	100.00%	16,000,000
Grand Lakes MUD #2	14,525,000	100.00%	14,525,000
Grand Lakes MUD #4	21,835,000	100.00%	21,835,000
Grand Lakes WC&ID	3,590,000	100.00%	3,590,000
Grand Mission MUD #1	26,100,000	100.00%	26,100,000
Grand Mission MUD #2	3,810,000	100.00%	3,810,000
North Mission Glen MUD	27,610,000	99.09%	27,358,749
Palmer Plantation MUD #1	6,225,000	100.00%	6,225,000
Palmer Plantation MUD #2	9,255,000	100.00%	9,255,000
Pecan Grove MUD	7,395,000	100.00%	7,395,000
Plantation MUD	6,270,000	100.00%	6,270,000
Sienna Plantation LID	82,750,000	100.00%	82,750,000
Sienna Plantation Management District	6,830,000	100.00%	6,830,000
Sienna Plantation MUD #2	27,715,000	100.00%	27,715,000
Sienna Plantation MUD #3	47,135,000	100.00%	47,135,000
Sienna Plantation MUD #10	21,590,000	100.00%	21,590,000
Sienna Plantation MUD #12	10,075,000	100.00%	10,075,000
Woodcreek Reserve MUD	6,100,000	100.00%	6,100,000
Co-Line Special Districts:			
Cinco MUD #6	3,550,000	57.90%	2,055,450
Cinco MUD #9	4,760,000	58.79%	2,798,404
Chelford City MUD	6,000,000	54.67%	3,280,200
Cornerstones MUD	4,935,000	17.10%	843,885

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Percentage</u>	<u>Debt</u>
Fort Bend County WC&ID #2	52,765,000	99.21%	52,348,157
Harris - Fort Bend Cos. MUD #1	17,380,000	85.38%	14,839,044
Harris - Fort Bend Cos. MUD #3	7,000,000	1.23%	86,100
Harris - Fort Bend Cos. MUD #4	18,885,000	83.39%	15,748,202
Harris - Fort Bend Cos. MUD #5	11,660,000	93.14%	10,860,124
Kingsbridge MUD	32,825,000	96.75%	31,758,188
Mission Bend MUD #1			
Renn Road MUD	10,050,000	30.60%	3,075,300
West Harris County MUD #4	5,380,000	18.50%	995,300
West Keegans Bayou Impv. Dist.	1,455,000	87.34%	1,270,797
Willow Fork Drainage Dist.	37,845,000	92.99%	35,192,066
Total Special District Debt ⁽²⁾			\$ 1,786,712,702

Cities:

Arcola	\$ 1,745,000	100.00%	\$ 1,745,000
Beasley	390,000	100.00%	390,000
Kendleton	70,000	100.00%	70,000
Meadows Place	4,625,000	100.00%	4,625,000
Needville	290,000	100.00%	290,000
Orchard	49,000	100.00%	49,000
Richmond	12,465,000	100.00%	12,465,000
Rosenberg	41,874,000	100.00%	41,874,000
Sugar Land	120,310,000	100.00%	120,310,000

County Line Cities:

Houston	3,118,815,265	0.64%	19,960,418
Katy	14,180,000	42.04%	5,961,272
Missouri City	150,469,997	94.94%	142,856,215
Pearland	303,810,000	1.22%	3,706,482
Stafford	1,560,000	100.00%	1,560,000
Total Cities			\$ 355,862,387

School Districts:

Fort Bend ISD	\$ 987,273,980	100.00%	\$ 987,273,980
Kendleton ISD	1,045,000	100.00%	1,045,000
Lamar Consolidated ISD	468,357,030	100.00%	468,357,030
Needville ISD	56,320,000	100.00%	56,320,000

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Percentage</u>	<u>Debt</u>
Co-Line School Districts:			
Brazos ISD	17,204,993	75.84%	13,048,267
Katy ISD	920,063,289	3.33%	30,638,108
Stafford MSD	17,680,000	99.60%	17,609,280
Total School Districts			<u><u>\$ 1,574,291,664</u></u>
Other:			
Houston Community College District	198,780,000	1.74%	3,458,772
Total Other			<u><u>\$ 3,458,772</u></u>
Summary of Total Estimated Overlapping Debt:			
Special Districts			\$ 1,786,712,702
Cities			355,862,387
School Districts			1,574,291,664
Other			3,458,772
Estimated Overlapping Debt			<u><u>\$ 3,720,325,525</u></u>
Fort Bend County			
Fort Bend County - Direct Obligations			477,280,000 ⁽¹⁾
Fort Bend County Parkway Road District			170,000
Total Direct and Estimated Overlapping Debt			<u><u>\$ 4,197,775,525</u></u>

⁽¹⁾ County debt outstanding as of September 30, 2009. Includes the Unlimited Tax Road Refunding Bonds, Series 2009 that closed on November 3, 2009.

⁽²⁾ Total Special District Debt includes numerous special districts with varying amounts of debt applicable to the County.

Source: Texas Municipal Reports published by the Municipal Advisory Council of Texas



FORT BEND COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004
Assessed value of real property:	\$ 11,749,370,653	\$ 13,257,881,758	\$ 14,931,047,882	\$ 16,339,347,766	\$ 18,075,649,455
Assessed value of personal and other property:	2,275,122,329	2,480,875,474	2,805,154,814	3,020,371,529	3,060,958,055
Total assessed value:	<u>\$ 14,024,492,982</u>	<u>\$ 15,738,757,232</u>	<u>\$ 17,736,202,696</u>	<u>\$ 19,359,719,295</u>	<u>\$ 21,136,607,510</u>
Debt Limit, 25% of real property:	\$ 2,937,342,663	\$ 3,314,470,440	\$ 3,732,761,971	\$ 4,084,836,942	\$ 4,518,912,364
Amount of debt applicable to debt limit:	57,708,495	92,880,531	87,260,000	81,135,000	75,510,000
Less: Assets available in Debt Service Funds for payment of principal	<u>1,707,163</u>	<u>1,864,575</u>	<u>1,525,613</u>	<u>1,124,677</u>	<u>1,165,433</u>
Total amount of debt applicable to debt limit:	56,001,332	91,015,956	85,734,387	80,010,323	74,344,567
Legal Debt Margin	<u>\$ 2,881,341,331</u>	<u>\$ 3,223,454,484</u>	<u>\$ 3,647,027,584</u>	<u>\$ 4,004,826,619</u>	<u>\$ 4,444,567,797</u>
Total net debt applicable to the limit as a percentage of debt limit:	1.91%	2.75%	2.30%	1.96%	1.65%

Source of data: Fort Bend County Appraisal District and County Tax Assessor/Collector.

2005	2006	2007	2008	2009
\$ 19,783,716,194	\$ 22,343,399,407	\$ 25,226,420,176	\$ 28,931,048,114	\$ 33,294,278,049
3,475,694,553	3,705,722,416	3,797,751,854	4,550,285,335	4,770,002,218
\$ 23,259,410,747	\$ 26,049,121,823	\$ 29,024,172,030	\$ 33,481,333,449	\$ 38,064,280,267
\$ 4,945,929,049	\$ 5,585,849,852	\$ 6,306,605,044	\$ 7,232,762,029	\$ 8,323,569,512
69,820,000	94,190,000	239,875,000	231,800,000	343,160,000
2,116,782	2,621,749	3,965,968	4,290,890	6,057,482
67,703,218	91,568,251	235,909,032	227,509,110	337,102,518
\$ 4,878,225,831	\$ 5,494,281,601	\$ 6,070,696,012	\$ 7,005,252,919	\$ 7,986,466,994
1.37%	1.64%	3.74%	3.15%	4.05%

FORT BEND COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2000	354,452	11,308,130,000	31,903	2.9%
2001	376,573	11,828,020,000	31,410	3.1%
2002	398,817	12,002,380,000	30,095	4.6%
2003	420,170	12,244,960,000	29,143	5.9%
2004	442,389	13,338,140,000	30,150	5.2%
2005	463,650	13,949,480,000	30,086	4.7%
2006	493,187	14,734,540,000	29,876	4.3%
2007	507,110	15,364,670,000	30,298	4.1%
2008	531,660	20,218,050,000	38,028	4.8%
2009	547,876	22,319,780,000	32,483	7.2%

Source of data: Fort Bend Economic Development Council

FORT BEND COUNTY, TEXAS

LARGEST EMPLOYERS

Current Year and Nine Years Ago

<u>Employer</u>	<u>Fiscal Year 2009</u>		<u>Fiscal Year 2000</u>	
	<u>Local Employees</u>	<u>Rank</u>	<u>Local Employees</u>	<u>Rank</u>
Fort Bend ISD	9,218	1	6,678	1
Lamar CISD	3,331	2	1,950	4
Fluor Corporation	3,154	3	4,100	2
Schlumberger Technology Corp.	2,200	4		
Fort Bend County	2,100	5	1,265	
Methodist Sugar Land Hospital	1,600	6		
Texas Instruments	1,400	7	1,700	5
Richmond State School	1,300	8	1,400	9
Texas Department of Criminal Justice	1,228	9	1,500	6
United Parcel Service	900	10	831	
Schlumberger Companies			2,200	3
Prudential Insurance			1,500	6
K*Tec Electronics			1,500	6
Unocal			1,300	10
	<u>26,431</u>		<u>25,924</u>	

Note: Total employment base not readily available.
 Source of data: Fort Bend Economic Development Council.

FORT BEND COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY ACTIVITY
LAST TEN FISCAL YEARS

Function	2000	2001	2002	2003	2004
General administration	\$ 33,197,284	\$ 36,770,590	\$ 31,384,561	\$ 36,123,320	\$ 40,686,743
Financial administration	96,711	119,296	368,294	144,789	138,384
Administration of justice	5,347,403	5,531,407	7,989,581	8,254,198	9,130,798
Construction and maintenance	24,926,620	25,299,333	286,062,070	331,719,299	384,114,997
Health and welfare	1,711,126	1,703,477	2,417,759	2,883,636	2,945,590
Cooperative services	1,892,849	2,636,741	2,256,864	2,225,741	2,269,466
Public safety	40,746,052	41,223,942	41,018,327	41,818,081	40,894,945
Parks and recreation	4,921,023	4,897,607	10,484,455	11,238,730	12,215,320
Libraries and education	17,880,182	17,896,960	18,239,711	20,712,701	24,951,010
Total	\$130,719,250	\$136,079,353	\$400,221,622	\$455,120,495	\$517,347,253

Capital assets increased materially (\$264 million) from 2001 to 2002 as seen in the schedule in the statistical section that shows capital assets by function for the last ten years. This change is related to the inclusion of county infrastructure (roads, bridges, and right-of-way) in this schedule in 2002. This inclusion was prompted by the need to implement GASB statement 34 in 2003. In anticipation of this requirement, the county identified and captured the value of infrastructure one year in advance.

2005	2006	2007	2008	2009
\$ 45,429,863	\$ 48,134,688	\$ 24,886,374	\$ 25,143,119	\$ 21,386,052
120,649	137,631	1,951,989	1,889,426	6,375,329
8,917,365	9,412,781	28,459,912	35,161,552	147,292,804
414,310,100	509,090,685	647,221,647	703,697,692	791,157,372
3,191,960	3,892,667	4,160,584	4,908,807	12,995,437
2,265,188	2,279,410	2,287,024	2,287,024	2,256,940
42,236,819	45,546,963	50,123,838	97,267,937	26,227,701
12,035,812	13,352,992	15,882,914	17,342,600	17,436,639
27,712,732	28,166,263	28,047,190	29,238,712	37,076,054
\$556,220,488	\$660,014,080	\$803,021,472	\$916,936,869	\$ 1,062,204,328

FORT BEND COUNTY, TEXAS**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION****LAST TEN FISCAL YEARS**

Function	Full-Time Equivalent Employees as of September 30				
	2000	2001	2002	2003	2004
General Administration	150	162	169	174	178
Financial Administration	71	77	79	79	82
Administration of Justice	153	178	183	184	197
Construction & Maintenance	221	224	223	234	236
Health and Welfare	87	114	117	120	138
Cooperative Services	12	15	15	17	17
Public Safety	424	471	493	514	553
Parks and Recreation	15	18	19	18	18
Libraries and Education	93	96	96	96	113
Total Full-Time Equivalents	1,226	1,355	1,394	1,436	1,532

Source of data: County employment records.

Full-Time Equivalent Employees as of September 30

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
182	193	193	208	211
83	88	88	100	112
204	215	218	244	253
238	241	241	258	263
145	146	146	160	150
17	10	11	13	14
563	606	631	624	786
19	19	19	20	21
<u>113</u>	<u>113</u>	<u>117</u>	<u>119</u>	<u>144</u>
<u><u>1,564</u></u>	<u><u>1,631</u></u>	<u><u>1,664</u></u>	<u><u>1,746</u></u>	<u><u>1,954</u></u>

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST FIVE FISCAL YEARS

Function	2005	2006	2007	2008	2009
General Administration					
Full Time Equivalent Count	204.00	207.00	208.35	210.43	218.45
Documents filed with County Clerk	268,973	312,758	459,328	423,350	465,685
Copies issued by County Clerk	300,081	271,691	197,005	163,492	176,549
Technical Support Calls to IT	9,206	10,015	29,028	36,770	23,396
County Web-Site Visits (Avg/Day)	N/A	N/A	N/A	5,950	6,605
Medical Claims filed with Risk Management	46,428	42,777	41,444	45,019	51,121
On the job accident claims to Risk Management	125	91	181	156	175
Voter Registrations	65,591	85,000	31,420	36,900	29,026
Early Voting as a Percentage of Turnout	N/A	N/A	N/A	42.5%	70.6%
Job Openings	N/A	N/A	263	308	213
Employee Service Awards					
5 Years	N/A	N/A	N/A	95	95
10 Years	N/A	N/A	N/A	54	81
15 Years	N/A	N/A	N/A	52	42
20 Years	N/A	N/A	N/A	26	33
25 Years	N/A	N/A	N/A	26	10
30 Years	N/A	N/A	N/A	5	3
35 Years	N/A	N/A	N/A	-	1
Response to Posted Job Openings	N/A	N/A	7,984	7,763	12,244
Pieces of mail processed	1,081,440	1,167,955	1,240,000	1,400,000	1,600,000
Facilities Service Requests (Avg/Month)	N/A	N/A	N/A	256	306
Bids, RFP's, & SOQ's Solicited	N/A	N/A	N/A	98	107
Purchase Orders Issued	N/A	N/A	N/A	13,077	15,360
Public Transportation Trips	N/A	N/A	N/A	118,189	165,386
Records Management					
On-site storage (square footage)	760	634	536	536	211
Off-site storage (square footage)	9,556	9,805	12,052	13,279	13,856
Financial Administration					
Full Time Equivalent Count	N/A	N/A	93.66	108.78	116.63
Cash receipts processed (count)	16,555	12,000	10,500	10,040	8,250
Checks Processed (count)	55,470	50,000	31,556	108,500	120,000
Expenditures to Budget ratio	-5.86%	-4.09%	-10.80%	-9.00%	-8.00%
Earned GFOA Certificate of Excellence for CAFR	Yes	Yes	Yes	Yes	Submitted
Earned GFOA Certificate for Distinguished Budget Presentation	Yes	Yes	N/A	Yes	Yes
Invoice payment processing (days)	14	14	10	8	7
Journal Entry Count (estimated)	5,000	5,000	5,000	2,500	2,000

Source of data: various County departments.

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION (continued)
LAST FIVE FISCAL YEARS

Function	2005	2006	2007	2008	2009
Administration of Justice					
Full Time Equivalent Count	N/A	N/A	231.80	250.04	256.35
Child Support Payments Processed	N/A	N/A	N/A	3,749	5,000
Passport Applications (count)	N/A	N/A	3,783	8,835	3,500
Passport Fees Collected	N/A	N/A	\$ 113,490	\$ 265,050	\$ 87,500
Worthless check clearance rate	79.44%	63.54%	65.00%	74.40%	83.60%
Felony case disposition rate	87.60%	86.80%	87.00%	87.40%	93.50%
Misdemeanor case disposition rate	86.80%	83.70%	85.00%	89.10%	99.50%
Community Service Rehabilitation hours	65,913	72,956	70,207	73,578	72,000
Justice Court case filings - Prct 1 Pl 1	6,074	7,500	4,909	5,569	6,125
Justice Court case filings - Prct 1 Pl 2	15,983	16,500	15,996	11,908	15,000
Justice Court case filings - Prct 2	7,163	4,396	3,611	6,102	7,000
Justice Court case filings - Prct 3	N/A	9,854	9,976	15,109	23,742
Justice Court case filings - Prct 4	6,735	5,500	4,557	5,825	7,714
Justice Court cases disposed - Prct 1 Pl 1	N/A	N/A	3,984	4,558	4,733
Justice Court cases disposed - Prct 1 Pl 2	10,417	12,500	14,472	9,762	12,400
Justice Court cases disposed - Prct 2	3,053	4,095	4,495	4,789	4,568
Justice Court cases disposed - Prct 3	N/A	10,514	10,339	11,517	14,362
Justice Court cases disposed - Prct 4	3,337	2,445	3,756	4,623	5,062
Construction and Maintenance					
Full Time Equivalent Count	N/A	N/A	254.93	263.08	272.49
Building & Right-of-way permits issued	2,900	6,000	6,892	5,500	6,000
Tonnage of recyclable diverted from landfills	281	312	343	699	732
Pounds of hazardous materials collected	117,206	141,357	150,000	145,238	142,956
Mileage of drainage channel maintained	2,408	1800	1800	2206	1,912
Mileage of county roads - unincorporated areas	N/A	1,163	1,213	1,263	1,273
New county road miles constructed - unincorporated areas	N/A	60	50	50	10
Health and Welfare					
Full Time Equivalent Count	N/A	N/A	151.98	168.85	157.90
Number of clients receiving Social Service assistance annually	5,711	6,008	6,609	5,094	4,870
Number of child immunizations annually	11,194	14,296	12,577	10,791	12,000
Number of reportable diseases documented	1,175	1,008	2,836	3,473	3,700
Number of food establishment inspections	1,382	1,379	1,030	1,424	825
Number of septic system applications submitted	556	547	547	471	147
Number of licensed aerobic systems	4,035	4,502	4,715	5,302	5,600
Number of citations issued for aerobic system non-compliance	1,195	2,284	2,500	3,604	1,390
Number of EMS incident responses	20,295	21,837	25,204	26,242	28,603
Number of stray animals impounded	4,189	3,536	4,058	3,613	3,036
Number of stray animals euthanized	3,841	3,104	3,768	3,204	2,508
Number of stray animals adopted	348	424	290	409	528
Indigent healthcare clients - annual	1,393	N/A	2,659	1,710	2,100

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION (continued)
LAST FIVE FISCAL YEARS

Function	2005	2006	2007	2008	2009
Cooperative Services					
Full Time Equivalent Count	N/A	N/A	11.07	13.00	14.00
Veterans' Services Clients	N/A	N/A	N/A	234	468
Veterans' Services Claims Submitted	N/A	N/A	N/A	126	378
Public Safety					
Full Time Equivalent Count	N/A	N/A	637.04	620.35	784.63
Number of Civil processes received annually					
Constable Prct 1	N/A	N/A	13,400	14,000	15,000
Constable Prct 2	12,626	8,580	8,232	N/A	N/A
Constable Prct 3	6,891	7,147	7,147	N/A	N/A
TCLOSE training hours held per officer	N/A	N/A	864	853	974
Homeland security grant funds expended	N/A	\$ 2,228,934	\$ 1,764,000	\$ 1,724,700	\$ 2,916,000
Fire calls responded to annually	6,391	7,156	6,508	6,278	6,000
Parks and Recreation					
Full Time Equivalent Count	N/A	N/A	22.13	21.87	22.43
Number of facility rentals annually	462	623	650	700	845
Number of Park reservations annually	209	624	655	808	955
Libraries and Education					
Full Time Equivalent Count	N/A	N/A	180.00	182.00	170.00
Number of library transactions annually	3,226,568	3,743,391	4,456,882	4,188,249	4,385,041
Library circulation items per capita	2.10	1.85	1.78	1.64	1.61