

FORT BEND COUNTY, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended September 30, 2021



**Fort Bend County Emergency Operations Center
307 Fort St, Richmond, TX 77469
Opening Summer of 2022**

**Robert Ed Sturdivant, CPA
County Auditor**

**FORT BEND COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**

For the Year Ended September 30, 2021



**Robert Ed Sturdivant, CPA
County Auditor**

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For the Year Ended September 30, 2021



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, 281-341-3774 (fax)
ed.sturdivant@fortbendcountytexas.gov

March 31, 2022

To the Honorable District Judges,
Members of the Commissioners Court,
and Citizens of Fort Bend County (the “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, 2021.

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.

Whitley Penn, LLP has issued an unmodified (“clean”) opinion on Fort Bend County’s financial statements for the year ended September 30, 2021. 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.), an eleven-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 County Assistance Districts (“CADs”), Fort Bend County Toll Road Authority, Fort Bend Grand Parkway Toll Road Authority, Fort Bend County Surface Water Supply Corporation, Fort Bend County Housing Finance Corporation, and Fort Bend County Industrial Development Corporation are considered to meet the criteria of component units. The Toll Road Authorities, Surface Water Supply Corporation, Housing Finance Corporation, Industrial Development Corporation, and East Fort Bend County Development District have been included in the report as discretely presented component units. The Drainage District and the CADs have been included in the combining statements in other supplementary information, as they are reported as blended component units.

Additional information about the County is available on the Fort Bend County website: <http://www.fortbendcountytexas.gov/>.

Local Economy

Fort Bend County continued to experience an improving local economy for fiscal year 2021. The demand for services regarding the governmental functions performed by the County continues to increase as the population grows. The Commissioners Court continues to use a conservative approach to the allocation of resources to serve the County’s needs to ensure that Fort Bend County is prepared as the local economy improves. This ongoing conservative approach will allow the County to meet the service demands of the residents in Fort Bend. The County has had no material impact to taxable values or operations as a result of the COVID-19 pandemic, therefore revenues are expected to continue at projected growth rates and expenditures continue to perform as forecasted.

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 multi-year Capital Projects Plan that includes two primary elements: facilities construction or remodeling and mobility projects. Mobility projects include all road projects fully or partially funded by the County and encompass county, municipal, and state roads.

Under the facilities construction plan for projects to be funded from the annual operating budget, all requested and anticipated construction projects are documented with annual costs of new personnel, furnishings, utilities, and other operating costs attached. Annually, the Commissioners Court selects projects from this list 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.

The Commissioners Court presented a referendum to the voters in November 2020 to improve the County's road system totaling \$218.2 million and to improve the County's parks system totaling \$30.4 million, which was supported by the voters by over 60%. The County issued \$50 million from the 2017 Mobility Bond Authorization on March 25, 2022 leaving an unissued balance of \$168.2 million. These parks projects are planned to be completed within 3 years while the \$436.7 million in road projects will be completed over the next ten 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, Industrial Development Corporation, or similar agencies operating in Fort Bend County but are 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

Continued recovery from the COVID 19 Pandemic has been the top priority of the County since March 2020. The funds provided by the US Treasury to accomplish this task total \$333.9 million. Public assistance projects have received the greatest allocation of these federal funds by the Commissioners Court to ensure the residents and businesses within the County have the resources they need to endure the impact of the Pandemic and recover to pre-Pandemic status. Mobility and parks remain as two of the top capital priorities as the County continues to grow and develop. The heavy use of our parks system has resulted in an increased demand for expansion. The County's major roadways are already heavily congested. Therefore, mobility 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 Annual Comprehensive Financial Report ("ACFR") for the year ended September 30, 2020. This was the thirty fifth 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 ACFR. 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 ACFR 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, 2021. 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 Whitley Penn, LLP, 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.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Fort Bend County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morill

Executive Director/CEO

FORT BEND COUNTY, TEXAS

LIST OF PRINCIPAL OFFICIALS

September 30, 2021

COMMISSIONERS COURT:

County Judge

Commissioner, Precinct #1

Commissioner, Precinct #2

Commissioner, Precinct #3

Commissioner, Precinct #4

KP George

Vincent Morales

Grady Prestage

Andy Meyers

Ken DeMerchant

OTHER COUNTY OFFICIALS:

Tax Assessor-Collector

County Clerk

District Clerk

County Treasurer

County Auditor

County Sheriff

Purchasing Agent

Director of Finance & Investments

Carmen P. Turner

Laura Richard

Beverly McGrew Walker

Bill Rickert

Robert Ed Sturdivant

Eric Fagan

Jaime Kovar

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

Judge, 458th District Court

Judge, 505th District Court

District Attorney

Frank J. Fraley

R. O'Neil Williams

Walter Armatys

Janet B. Heppard

Tameika Carter

J. Christian Becerra

Robert L. Rolnick

Kali Morgan

Brian Middleton

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

Judge, County Court-at-Law #5

Judge, County Court-at-Law #6

County Attorney

Christopher G. Morales

Jeffrey A. McMeans

Juli Mathew

Toni Wallace

Teana V. Watson

Sherman Hatton Jr.

Bridgette Smith-Lawson

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

Kelly Crow

Mary S. Ward

Mark Gibson

Justin M. Joyce

Gary D. Janssen

CONSTABLES:

Constable, Precinct #1

Constable, Precinct #2

Constable, Precinct #3

Constable, Precinct #4

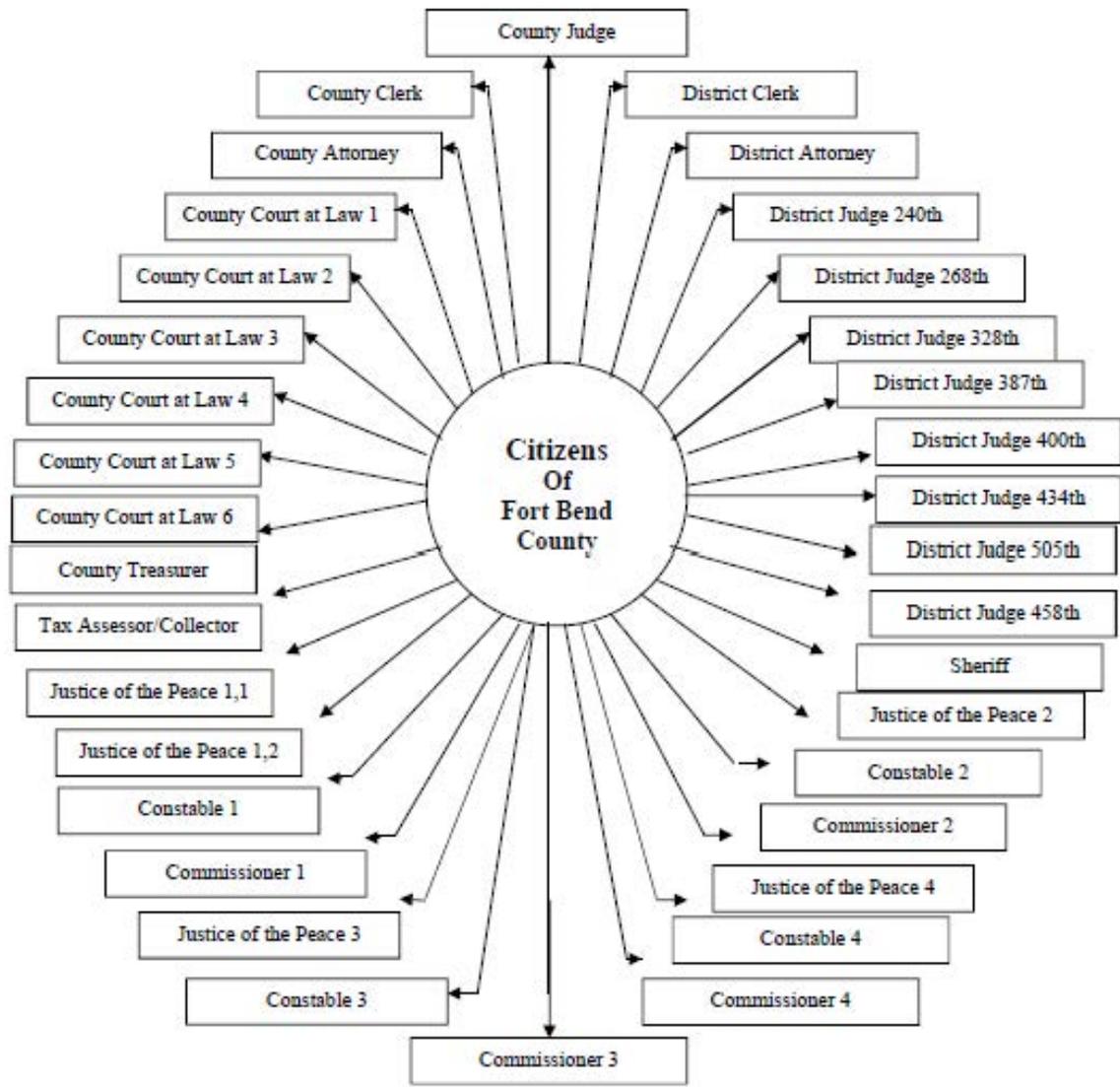
Chad Norvell

Daryl L. Smith, Sr.

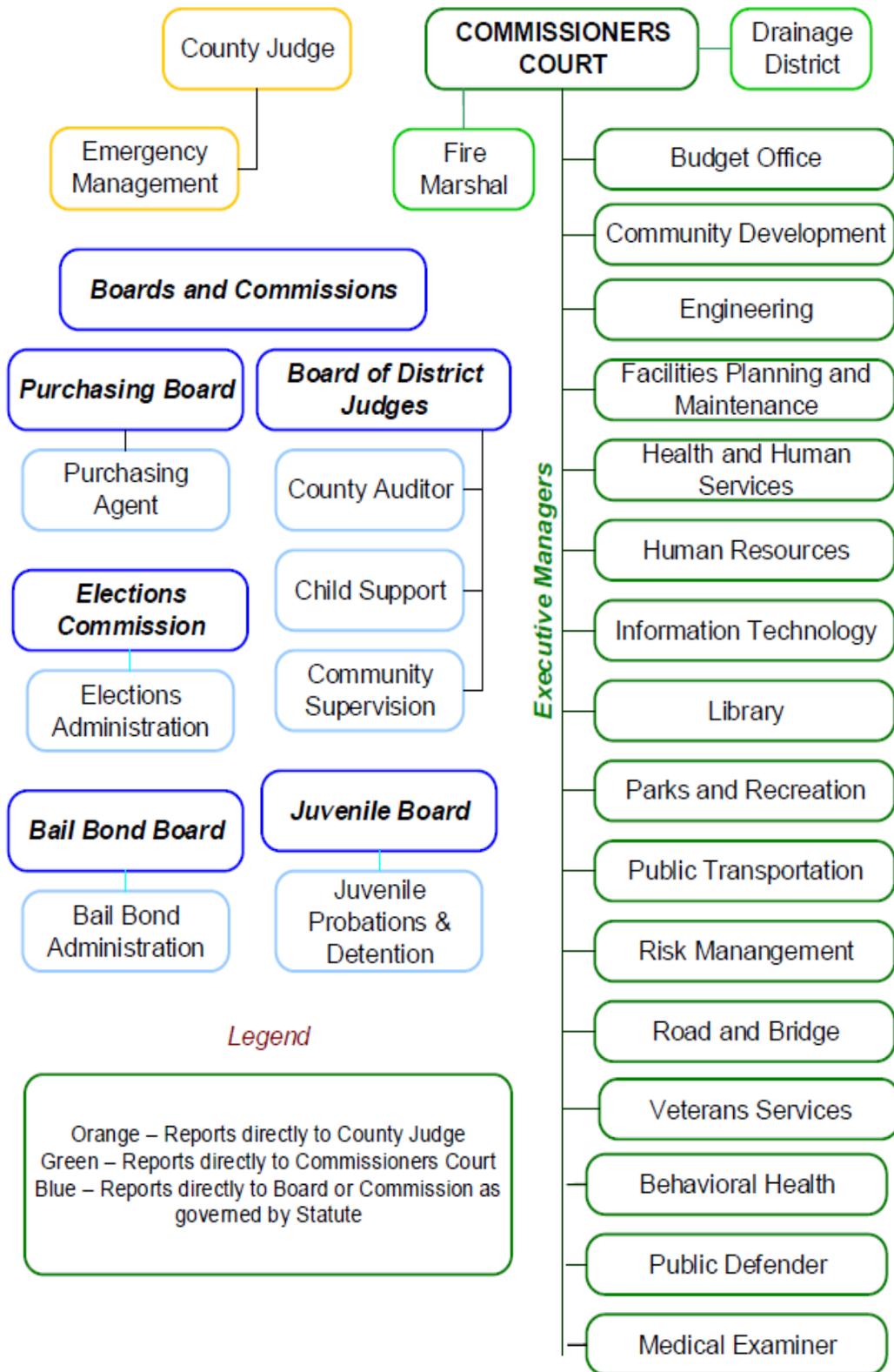
Nabil Shike

Mike Beard

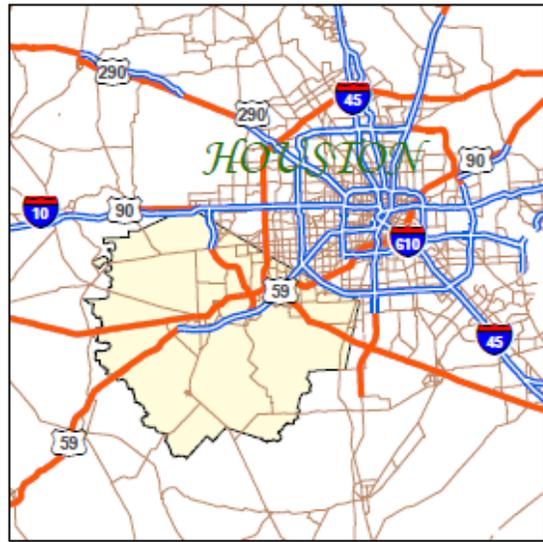
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF ELECTED OFFICIALS



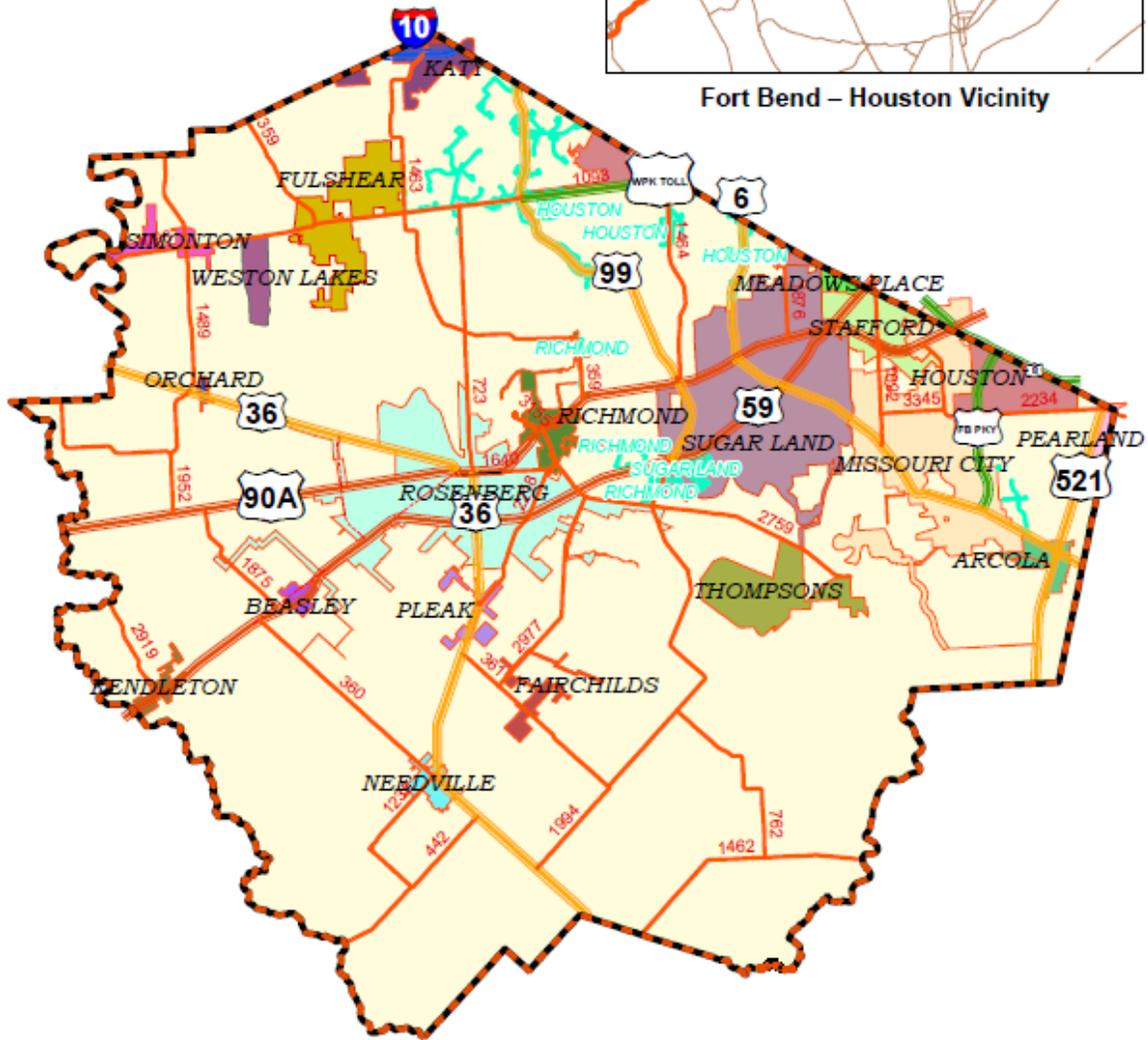
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF COUNTY DEPARTMENTS



Fort Bend County



Fort Bend – Houston Vicinity



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fort Bend County Housing Finance Corporation, a discretely presented component unit of the County, which represents 0.11%, 0.42%, and 0.03%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Fort Bend County Housing Finance Corporation, is based solely on the report of the other auditors. 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 from material misstatement. The financial statements of East Fort Bend County Development Authority and Fort Bend County Housing Finance Corporation were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

To the Honorable KP George, County Judge,
and Members of Commissioners Court

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, 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, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension information, and other post-employment benefits information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section 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 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

To the Honorable KP George, County Judge,
and Members of Commissioners Court

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Whitley Penn LLP

Houston, Texas
March 31, 2022



FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Fort Bend County, Texas (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, 2021. The following narrative includes approximate values and percentages in the wording to summarize the schedules and financials in this report that include the exact values. 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 beginning on page i of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$1.8 billion ("net position"). Of this amount, there is a deficit of \$482.7 million in unrestricted net position primarily due to other post-employment benefits ("OPEB") liabilities recognized in the government-wide financial statements.
- During fiscal year 2021, the County's total net position increased by \$500.9 million.
- The County's total assets and deferred outflow of resources increased by \$713.4 million and total liabilities and deferred inflows of resources increased by \$210.8 million during the current fiscal year.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$199.5 million, a decrease of \$3.9 million from the prior year.
- At the end of the current fiscal year approximately \$68.4 million is available for spending at the government's discretion in the General Fund (unassigned fund balance). This unassigned fund balance amounts to 20.9% of total General Fund expenditures.

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 consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. As noted above this narrative includes approximate values and percentages in the wording to summarize the schedules and financials in this report that include the exact values. This report also contains other supplementary information intended to furnish additional detail to support 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 position presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows, with the difference reported as net position. Over time, increases or decreases in net position 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 County's net position changed during the most recent fiscal year. All changes in net position 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 services, 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 five discretely presented component units consist of the following:

- East Fort Bend County Development Authority
- Fort Bend County Toll Road Authority
- Fort Bend Grand Parkway Toll Road Authority
- Fort Bend County Surface Water Supply Corporation
- Fort Bend County Housing Finance Corporation
- Fort Bend County Industrial Development Corporation

The government-wide financial statements can be found on pages 14 and 15 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 40 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the major governmental funds. Data from the other 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 this Annual Comprehensive Financial Report.

The basic governmental fund financial statements can be found on pages 16 through 19 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 this Annual Comprehensive Financial Report.

The proprietary fund financial statements can be found on pages 20 through 22 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 fiduciary fund financial statements can be found on pages 23 and 24 of this report.

Combining component unit financial statements

The County's six 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 statements can be found on pages 25 through 27 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 financial statements can be found beginning on page 28 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 67 through 82 of this report.

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

Government-Wide Financial Analysis

The following table provides a summary of the County's net position at September 30, 2021 and 2020:

CONDENSED SCHEDULE OF NET POSITION
September 30, 2021 and 2020

	Primary Government Governmental Activities	
	2021	2020
Current and other assets	471,734,727	447,217,475
Capital assets, net	2,907,231,405	2,239,766,582
Total Assets	3,378,966,132	2,686,984,057
Deferred outflows of resources	180,938,601	159,522,928
Current liabilities	168,264,845	155,833,373
Long-term liabilities		
Other long-term liabilities	779,412,786	648,262,870
Net pension liability	78,846,469	47,941,506
Total OPEB liability	634,919,158	597,396,893
Total Liabilities	1,661,443,258	1,449,434,642
Deferred inflows of resources	102,583,626	103,763,224
Net Position:		
Net investment in capital assets	2,158,306,544	1,670,461,114
Restricted	120,300,758	103,899,575
Unrestricted	(482,729,453)	(481,051,570)
Total Net Position	\$ 1,795,877,849	\$ 1,293,309,119

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1.8 billion at the close of the most recent fiscal year. This positive balance in net position for the government as a whole was similar to the prior fiscal year.

The County's capital assets (e.g., land, buildings, vehicles, machinery and equipment, office furniture and equipment, infrastructure, and construction in progress), less any related debt used to acquire those assets that is still outstanding, total \$2.2 billion. 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.

The deficit balance for unrestricted net position of \$482.7 million was primarily due to the growing OPEB and net pension liabilities.

The County's net position increased \$500.9 million from the prior year. This increase is primarily due to the following:

- Increases in net capital assets of \$667.5 million were primarily due to infrastructure contributions and the continuing acquisition/construction of new assets.

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

- Capital asset increases were offset by the net increase in bonded debt and capital leases of approximately \$131.1 million.
- Increases in deferred outflows of \$4 million and a decrease in deferred inflows of \$18.6 million were offset by a combined increase in Net Pension and OPEB Liabilities of \$68.4 million due to changes in actuarial assumptions to include future inflation levels and estimated rate of return on investments for a net negative effect on Net position of \$45.8 million.
- Increases in other liabilities of \$143.6 million were caused primarily by the issuance of a capital lease of \$100.1 million for the Epicenter project, the issuance of general obligation bonds and certificates of obligation of \$47.0 million for capital initiatives, the issuance of tax notes of \$24.5 million to support the Epicenter and other capital projects, and an increase in current liabilities primarily due to accounts payable of \$10.5 million for pandemic public assistance payments accrued to September 30, 2021 but paid in fiscal year 2022.

The following table provides a summary of the County's operations for the years ended September 30, 2021 and 2020:

SCHEDULE OF CHANGES IN NET POSITION
For the years ended September 30, 2021 and 2020

	Primary Government Governmental Activities	
	2021	2020
Revenues		
Program revenues:		
Charges for services	\$ 72,614,032	\$ 57,318,426
Operating grants and contributions	174,631,816	96,213,885
Capital grants and contributions	553,025,285	258,608,324
General revenues:		
Property taxes	341,559,278	325,665,828
Sales taxes	15,548,188	11,311,261
Earnings on investments	1,344,997	4,497,484
Other	7,841,977	6,247,640
Total Revenues	1,166,565,573	759,862,848
Expenses		
General administration	70,057,779	69,096,762
Financial administration	12,423,350	12,695,398
Administration of justice	132,767,775	143,100,096
Construction and maintenance	117,041,221	123,763,856
Health and human services	199,711,786	119,266,442
Cooperative services	1,251,596	1,219,305
Public safety	80,189,884	87,238,983
Parks and recreation	8,412,436	6,021,435
Libraries and education	22,405,966	22,954,100
Interest on long-term debt	21,417,930	18,702,517
Total Expenses	665,679,723	604,058,894
Change in Net Position	500,885,850	155,803,954
Net Position, Beginning	1,293,309,119	1,137,505,165
Change in accounting principles	1,682,880	-
Net Position, Ending	\$ 1,795,877,849	\$ 1,293,309,119

Governmental activities increased the County's net position by \$500.9 million. This increase is primarily due to an increase in property taxes of \$15.9 million due to an increase in property valuations, an increase of \$78.4 million in operating grants recognized and capital contributions of \$553.0, including contributed capital assets, primarily road infrastructure.

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

Major changes in governmental activity expenses can primarily be traced back to the outbreak of COVID 19 pandemic over the past two years. As the pandemic progressed and federal funding became available, the County's Health and Human Services activities began to grow with new programs and outreach expanding from total expenses in 2019 of \$55.2 million to expenses of \$119.3 million and \$199.7 million in 2020 and 2021, respectively.

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, unassigned 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 combined governmental fund balance reached \$199.5 million. Of this, \$68.4 million is unassigned fund balance and available for day-to-day operations within the General Fund. \$23.6 million is committed fund balance for various purposes within the General Fund and \$107.5 million is restricted for various purposes in the governmental funds as listed in Note 11 to the financial statements.

Total General fund balance increased by \$7.8 million due to financing capital asset purchase that were previously funded in the current fiscal year. The ending unassigned general fund balance represents 20.9% of the general fund operating expenditures.

This increase in fund balance for the General Fund is primarily due to the following factors:

- Increase in revenues of \$18.3 million primarily due to property taxes as a result of increased assessed values and an increase in fines and forfeitures collected during the 2021 fiscal year rebounding from the negative effect of the pandemic on court operations.
- Increase in expenditures of \$22.0 million primarily due to a cost of living increase to County employees along with contract staffing and consulting services to support the pandemic response.

Highlights of other major funds follow:

- The Debt Service fund balance increased by \$8.6 million to an ending balance of \$14.5 million due to a \$5.2 million increase in property tax revenues relating to increased assessed values and a \$6.7 million increase in local funding relating to Texas Department of Transportation funding from the prior year.
- The COVID Response Fund saw expenditure driven grant revenues increased by 57 percent or \$68.4 million as the Commissioners Court budgeted and expended funding from direct allocations by the US Treasury from the CARES Act, American Rescue Plan Act and the Emergency Rental Assistance Program to assist with recovery from the Pandemic.
- The Capital Project Fund spending increased by \$37 million or 43 percent to \$124 million in mostly infrastructure spending offset by \$71.6 million in new bond proceeds issued during fiscal year 2021 which drew the fund balance down to an expected \$14.3 million.

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

General Fund Budgetary Highlights

During the year there was a net decrease of \$1.0 million in expenditure appropriations between the original and final amended budget primarily due to allocation of budgeted funds from general administration to grant activities.

General Fund revenues were less than the amended budget by \$2.9 million primarily due to a reductions in intergovernmental and investment revenues totaling \$5.3 million offset by fines and fees over projections by \$3.2 million because of increased activity post pandemic.

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2021, the County's governmental activities had invested \$2.9 billion in a variety of capital assets and infrastructure, as reflected in the following schedule. This represents an increase of approximately \$667.0 million over the previous fiscal year.

	Governmental Activities	
	2021	2020
Non-Depreciable Capital Assets		
Land	\$ 528,871,777	\$ 477,818,563
Construction in progress	60,539,481	54,912,142
Depreciable Capital Assets, Net		
Vehicles	19,585,674	19,975,710
Office furniture and equipment	13,462,916	15,132,867
Machinery and equipment	14,017,672	13,506,137
Buildings, facilities and improvements	429,571,370	336,198,779
Infrastructure	1,841,182,515	1,322,662,487
Totals	\$ 2,907,231,405	\$ 2,240,206,685

Construction in progress at year-end represents: Road construction (\$24.9 million); facility and parks construction and improvements (\$19.9 million), flood mitigation projects (\$8.4 million); and various projects under \$1 million each (\$7.3 million) as illustrated in Note 12 to the financial statements..

Infrastructure net of related depreciation increased by \$518.5 million primarily due to bond funded mobility improvements of \$57.2 million, donated roads of \$478.0 million, and drainage improvements of \$33.5 million.

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

Long-Term Debt - The County had total bonds, notes, leases, capital financing and unamortized premiums outstanding of \$766.3 million at fiscal year-end. This is an increase of \$134.7 from the prior year due to issuance of the 2020A certificates of obligation bonds, the 2020 and 2021 tax notes, 2020 drainage permanent improvement bonds as well as leases and capital finances offset by scheduled debt service payments made during fiscal year 2021.

	Governmental Activities	
	2021	2020
General obligation bonds	\$ 546,673,256	\$ 535,781,332
Tax notes	24,842,978	2,259,978
Premiums on bonds	87,065,227	85,160,782
Leases and capital financings	107,679,659	8,315,783
Totals	\$ 766,261,120	\$ 631,517,875

The County received an insured rating of Aaa from Moody's and Standard and Poors on issuances prior to 2009. Subsequent County issuances were not insured and therefore retained the uninsured ratings. The uninsured ratings were Aa1 from Moody's and AA+ from Fitch.

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

Economic Factors and Next Year's Budgets and Rates

The County continues to enjoy growth in various demographic areas as the economy improves.

The population of the County is estimated at 867,500 in 2021 and is expected to grow to 960,690 by 2025.

The number of households has increased to 267,574 in 2021 and is expected to grow to 298,830 by 2025. Mean household income for 2021 is \$212,685 and is estimated to rise to \$244,483 by 2025. Income per capita is currently at \$67,347 and is expected to grow to \$77,376 by 2025.

The Commissioners Court approved a \$423.4 million total budget for the 2021 fiscal year. This is a 7.62% increase over the adopted 2020 fiscal year budget. Approximately 50 percent of the increase in the budget is primarily due to a rise in insurance contributions and funding for Other Post-Employment Benefits. The balance of the budget increase was the result of a cost of living increase to county employees, new positions, and a scheduled increase in debt service. The overall tax rate decreased from \$0.460 per \$100 of assessed valuation for 2020 to \$0.453207 per \$100 valuation for 2021.

Requests for Information

This financial report is designed to provide a general overview of Fort Bend County, Texas 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 701, Richmond, TX 77469, telephone (281) 341-3760.

BASIC FINANCIAL STATEMENTS

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2021

	Primary Government		
	Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 350,644,738	\$ 274,617,330	\$ 625,262,068
Investments	-	28,728,167	28,728,167
Receivables:			
Taxes, net	11,287,269	-	11,287,269
Grants	10,544,889	-	10,544,889
Fines and fees	47,875,716	-	47,875,716
Other	47,569,765	6,714,183	54,283,948
Prepaid items	1,761,668	-	1,761,668
Due from component units	2,050,682	-	2,050,682
Capital assets, not being depreciated	589,411,258	46,431,636	635,842,894
Capital assets, net of accumulated depreciation	2,317,820,147	355,742,589	2,673,562,736
Total Assets	3,378,966,132	712,233,905	4,091,200,037
Deferred Outflows of Resources			
Deferred charges-debt refunding	3,977,271	3,207,514	7,184,785
Deferred outflows related to post-employment benefits	176,961,330	-	176,961,330
Total Deferred Outflows of Resources	180,938,601	3,207,514	184,146,115
Liabilities			
Accounts payable and accrued expenses	55,843,617	744,250	56,587,867
Retainage payable	4,935,203	120,619	5,055,822
Accrued interest payable	2,643,973	1,887,873	4,531,846
Unearned revenues	85,291,300	-	85,291,300
Due to primary government	-	2,050,682	2,050,682
Due to other governments	19,550,752	-	19,550,752
Long-term Liabilities:			
Long-term liabilities due within one-year	42,503,014	12,535,000	55,038,014
Long-term liabilities due in more than one-year			
Other long-term liabilities	736,909,772	515,227,915	1,252,137,687
Net pension liability	78,846,469	-	78,846,469
Total OPEB liability	634,919,158	-	634,919,158
Total Liabilities	1,661,443,258	532,566,339	2,194,009,597
Deferred Inflows of Resources			
Deferred inflows related to post-employment benefits	102,583,626	-	102,583,626
Total Deferred Inflows of Resources	102,583,626	-	102,583,626
Net Position (Deficit)			
Net investment in capital assets	2,158,306,544	3,980,838	2,162,287,382
Restricted for:			
Debt service	41,603,277	28,723,543	70,326,820
Construction and maintenance	61,245,228	-	61,245,228
Other	17,452,253	-	17,452,253
Unrestricted	(482,729,453)	150,170,699	(332,558,754)
Total Net Position	\$ 1,795,877,849	\$ 182,875,080	\$ 1,978,752,929

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Units
					Governmental Activities	
Primary Government						
Governmental Activities:						
General administration	\$ 70,057,779	\$ 14,847,661	\$ 18,412,847	\$ -	\$ (36,797,271)	
Financial administration	12,423,350	8,262,000	-	-	(4,161,350)	
Administration of justice	132,767,775	8,472,129	10,339,792	12,000	(113,943,854)	
Construction and maintenance	117,041,221	8,153,996	4,637,405	553,013,285	448,763,465	
Health and human services	199,711,786	19,694,038	135,804,095	-	(44,213,653)	
Cooperative services	1,251,596	-	500	-	(1,251,096)	
Public safety	80,189,884	13,016,908	5,421,561	-	(61,751,415)	
Parks and recreation	8,412,436	104,317	-	-	(8,308,119)	
Libraries and education	22,405,966	62,983	15,616	-	(22,327,367)	
Interest on long-term debt	21,417,930	-	-	-	(21,417,930)	
Total Primary Government	\$ 665,679,723	\$ 72,614,032	\$ 174,631,816	\$ 553,025,285	134,591,410	
Component Units:						
East FBC Development Authority	\$ 5,217,384	\$ -	\$ -	\$ 338,416		\$ (4,878,968)
FBC Toll Road Authority	26,220,469	41,775,763	-	-		15,555,294
FB Grand Parkway Toll Road Authority	18,715,725	27,650,789	-	2,381,761		11,316,825
FBC Housing Finance Corporation	166,452	17,848	-	-		(148,604)
FBC Industrial Development Corporation	19,799	-	-	-		(19,799)
Total Component Units	\$ 50,339,829	\$ 69,444,400	\$ -	\$ 2,720,177		21,824,748
General Revenues:						
Property taxes, penalties, and interest					341,559,278	886,541
Sales taxes					15,548,188	-
Earnings on investments					1,344,997	457,088
Miscellaneous					7,841,977	-
Total General Revenues					366,294,440	1,343,629
Changes in Net Position					500,885,850	23,168,377
Net Position, Beginning of Year, as restated					1,294,991,999	159,706,703
Net Position, End of Year					\$ 1,795,877,849	\$ 182,875,080

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2021

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>COVID Response Fund</u>	<u>Non-major Governmental Funds</u>	<u>Totals Governmental Funds</u>
Assets						
Cash, cash equivalents and investments	\$ 93,335,444	\$ 14,312,242	\$ 49,941,793	\$ 93,885,144	\$ 87,120,442	\$ 338,595,065
Taxes receivable, net	6,698,454	714,309	-	-	3,874,506	11,287,269
Grants receivable	5,593,652	-	-	-	4,951,237	10,544,889
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	3,365,709	29,046,716	13,031,326	13,094	1,900,135	47,356,980
Due from other funds	48,146,788	173,983	-	-	2,224,078	50,544,849
Due from component units	2,050,682	-	-	-	-	2,050,682
Prepaid items	59,699	-	-	-	2,034	61,733
Total Assets	<u>\$ 207,126,144</u>	<u>\$ 44,247,250</u>	<u>\$ 62,973,119</u>	<u>\$ 93,898,238</u>	<u>\$ 100,072,432</u>	<u>\$ 508,317,183</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 33,054,606	\$ -	\$ -	\$ 7,414,595	\$ 184,816	\$ 40,654,017
Accrued payroll	7,519,200	-	-	-	-	7,519,200
Retainage payable	197,940	-	4,017,817	-	719,446	4,935,203
Due to other funds	2,229,282	-	32,293,842	6,096,449	12,118,528	52,738,101
Due to other governments	15,173,825	-	-	-	4,376,927	19,550,752
Unearned revenues	1,721,028	-	-	80,387,194	3,215,317	85,323,539
Total Liabilities	<u>59,895,881</u>	<u>-</u>	<u>36,311,659</u>	<u>93,898,238</u>	<u>20,615,034</u>	<u>210,720,812</u>
Deferred Inflows of Resources						
Unavailable revenue-property taxes	6,698,454	714,309	-	-	1,062,763	8,475,526
Unavailable revenue-other	48,153,722	29,046,717	12,385,086	-	-	89,585,525
Total Deferred Inflows of Resources	<u>54,852,176</u>	<u>29,761,026</u>	<u>12,385,086</u>	<u>-</u>	<u>1,062,763</u>	<u>98,061,051</u>
Fund Balances						
Nonspendable	59,699	-	-	-	2,034	61,733
Restricted	302,846	14,486,224	14,276,374	-	78,392,601	107,458,045
Committed	23,585,773	-	-	-	-	23,585,773
Unassigned	68,429,769	-	-	-	-	68,429,769
Total Fund Balances	<u>92,378,087</u>	<u>14,486,224</u>	<u>14,276,374</u>	<u>-</u>	<u>78,394,635</u>	<u>199,535,320</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 207,126,144</u>	<u>\$ 44,247,250</u>	<u>\$ 62,973,119</u>	<u>\$ 93,898,238</u>	<u>\$ 100,072,432</u>	<u>\$ 508,317,183</u>

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT
OF NET POSITION
September 30, 2021

Total fund balances, governmental funds \$ 199,535,320

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position. 2,906,678,984

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 98,061,051

Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.

Bonds, notes and leases payable	(679,195,893)
Deferred charges on debt refunding	3,977,271
Compensated absences	(13,151,666)
Premiums on issuance of debt	(87,065,227)
Accrued interest payable on bonds	(2,643,973)

Post-employment liabilities (pension and other) and related deferred outflows and inflows do not represent assets or liabilities in the current period and are not recognized in the governmental fund financial statements.

Net pension liability	(78,846,469)
Total Other post-employment benefits ("OPEB") liability	(634,919,158)
Deferred outflows related to post-employment activities	176,961,330
Deferred inflows related to post-employment activities	(102,583,626)

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 Position. 9,069,905

Net Position of Governmental Activities \$ 1,795,877,849

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 260,489,450	\$ 59,570,855	\$ -	\$ -	\$ 20,896,173	\$ 340,956,478
Sales taxes	-	-	-	-	15,548,188	15,548,188
Fines and fees	49,360,237	-	-	-	13,386,205	62,746,442
Intergovernmental	36,273,910	12,699,711	4,642,043	115,856,621	41,742,442	211,214,727
Earnings on investments	936,681	33,619	153,023	86,421	130,703	1,340,447
Miscellaneous	4,725,307	1,199,614	1,444,092	-	4,146,633	11,515,646
Total Revenues	351,785,585	73,503,799	6,239,158	115,943,042	95,850,344	643,321,928
Expenditures						
Current:						
General administration	59,161,597	-	210,170	-	1,705,710	61,077,477
Financial administration	10,585,144	-	-	-	24,593	10,609,737
Administration of justice	87,349,280	-	362,606	-	24,544,444	112,256,330
Construction and maintenance	3,777,382	-	23,681,762	-	33,543,459	61,002,603
Health and human services	69,839,210	-	57,927	115,357,780	5,113,330	190,368,247
Cooperative services	1,179,974	-	-	-	-	1,179,974
Public safety	65,932,053	-	1,364,938	-	2,257,163	69,554,154
Parks and recreation	4,173,541	-	272,598	-	-	4,446,139
Libraries and education	18,476,130	-	22,051	-	12,361	18,510,542
Capital Outlay	7,349,500	100,349,229	97,534,439	585,262	26,615,701	232,434,131
Debt Service:						
Principal	-	39,125,428	-	-	-	39,125,428
Interest and fiscal charges	-	26,404,201	265,489	-	-	26,669,690
Debt issuance costs	-	75,600	321,959	-	-	397,559
Total Expenditures	327,823,811	165,954,458	124,093,939	115,943,042	93,816,761	827,632,011
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,961,774	(92,450,659)	(117,854,781)	-	2,033,583	(184,310,083)
Other Financing Sources (Uses)						
Transfers in	114,285	672,028	-	-	22,961,455	23,747,768
Transfers (out)	(16,295,527)	-	(6,991,922)	-	(460,319)	(23,747,768)
General obligation bonds issued	-	-	71,615,000	-	-	71,615,000
Premium on general obligation bonds issued	-	-	8,483,750	-	-	8,483,750
Lease initiation	-	100,349,229	-	-	-	100,349,229
Total Other Financing Sources (Uses)	(16,181,242)	101,021,257	73,106,828	-	22,501,136	180,447,979
Net Change in Fund Balances	7,780,532	8,570,598	(44,747,953)	-	24,534,719	(3,862,104)
Fund Balances, Beginning of Year, as restated	84,597,555	5,915,626	59,024,327	-	53,859,916	203,397,424
Fund Balances, End of Year	\$ 92,378,087	\$ 14,486,224	\$ 14,276,374	\$ -	\$ 78,394,635	\$ 199,535,320

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, 2021

Net change in fund balances - total governmental funds	\$ (3,862,104)
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 current year capital outlay (\$231,993,818) exceeded depreciation (\$78,938,562) in the current period.	153,055,256
Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements.	514,689,178
Governmental funds report the entire net sales prices (proceeds) from the sales of capital assets as revenue because they provide current financial resources. The change in net position differs from the change in fund balance by the cost of capital assets removed from service.	(687,847)
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 of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental current financial resources funds report the effect of 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.	
Debt issued:	
General obligation and refunding bonds	(71,615,000)
Premium on bonds issued	(8,483,750)
Leases and capital financing	(100,349,229)
Repayments:	
Principal repayments	39,125,428
Contributions for post employment benefits made during the year, are treated as expenditures in the governmental funds but are treated as a reduction in net pension liability in government wide financial statements.	
Pension	22,299,622
Other post-employment benefit ("OPEB")	11,462,029
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.	
Compensated absences	3,593,329
Accrued interest	(545,603)
Pension expense for the pension plan measurement year	(21,950,511)
Other post-employment benefit ("OPEB") expense	(57,258,715)
Amortization of bond premiums	6,579,305
Amortization of deferred charge on refunding	(384,382)
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.	9,263,577
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>5,955,267</u>
Change in net position of governmental activities	<u>\$ 500,885,850</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2021

	<u>Governmental Activities Internal Service Funds</u>
Assets	
Current Assets:	
Cash and cash equivalents	\$ 12,049,673
Prepaid expenses	1,699,935
Due from other funds	6,236,343
Other receivables	<u>212,785</u>
Total Current Assets	<u>20,198,736</u>
Noncurrent Assets:	
Capital assets, net of accumulated depreciation	<u>552,421</u>
Total Noncurrent Assets	<u>552,421</u>
Total Assets	<u>20,751,157</u>
Liabilities	
Current Liabilities:	
Benefits payable	3,489,597
Due to other funds	<u>4,043,091</u>
Total Current Liabilities	<u>7,532,688</u>
Noncurrent Liabilities:	
Benefits payable, long-term portion	<u>4,148,564</u>
Total Noncurrent Liabilities	<u>4,148,564</u>
Total Liabilities	<u>11,681,252</u>
Net Position	
Net investment in capital assets	552,421
Unrestricted	<u>8,517,484</u>
Total Net Position	<u>\$ 9,069,905</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND
NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Year Ended September 30, 2021

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
Operating Revenues	
Charges for services	\$ 59,633,218
Total Operating Revenues	<u>59,633,218</u>
Operating Expenses	
Contractual services	2,167,702
Benefits provided	51,482,931
Depreciation	31,868
Total Operating Expenses	<u>53,682,501</u>
Operating Income	5,950,717
Non-Operating Revenues	
Earnings on investments	4,550
Total Non-Operating Revenues	<u>4,550</u>
Change in Net Position	5,955,267
Total Net Position, Beginning of Year	<u>3,114,638</u>
Total Net Position, End of Year	<u>\$ 9,069,905</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2021

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 58,502,285
Payment of benefits	(55,362,951)
Payment of general administration expenses	(764,632)
Net Cash Provided (Used) by Operating Activities	<u>2,374,702</u>
Cash Flows from Investing Activities	
Interest earned on investments	4,550
Net Cash Provided (Used) by Investing Activities	<u>4,550</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,379,252
Cash and Cash Equivalents, Beginning of Year	<u>9,670,421</u>
Cash and Cash Equivalents, End of Year	<u>\$ 12,049,673</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income	\$ 5,950,717
Adjustments to operations:	
Depreciation	31,868
Change in assets and liabilities:	
Decrease in prepaid expenses	(1,699,935)
Decrease in other receivables	(79,994)
Decrease in due from other funds	(1,050,939)
Increase in due to other funds	3,103,005
Increase in benefits payable	(3,880,020)
Total Adjustments	<u>(3,576,015)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,374,702</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2021

	<u>Total Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 24,644,710
Total Assets	<u>24,644,710</u>
Liabilities	
Due to others	<u>460,797</u>
Total Liabilities	<u>460,797</u>
Net Position	
Restricted for court activities	23,181,917
Restricted for tax collection	<u>1,001,996</u>
Total Net Position	<u>\$ 24,183,913</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2021

	Total Custodial Funds
Additions	
Court collections	\$ 21,336,108
Property tax collections	1,355,961,852
Earnings of investments	<u>167,657</u>
Total Additions	<u>1,377,465,617</u>
Deductions	
Court activities	21,644,712
Property tax disbursements	<u>1,355,979,585</u>
Total Deductions	<u>1,377,624,297</u>
Change in fiduciary net position	(158,680)
Net Position - Beginning of Year, as restated	<u>24,342,593</u>
Net Position - End of Year	<u>\$ 24,183,913</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
September 30, 2021

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 1,498,712	\$ 8,350	\$ 191,223,251	\$ 81,735,101	\$ 135,988	\$ 15,928	\$ 274,617,330
Investments	-	-	22,041,356	6,050,755	636,056	-	28,728,167
Miscellaneous receivables	-	-	4,039,780	2,674,394	9	-	6,714,183
Capital assets, not being	-	-	37,318,417	9,113,219	-	-	46,431,636
Capital assets, net of accumulated depreciation	-	-	213,676,540	142,066,049	-	-	355,742,589
Total Assets	<u>1,498,712</u>	<u>8,350</u>	<u>468,299,344</u>	<u>241,639,518</u>	<u>772,053</u>	<u>15,928</u>	<u>712,233,905</u>
Resources							
Deferred charges-debt refunding	-	-	3,207,514	-	-	-	3,207,514
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>3,207,514</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,207,514</u>
Liabilities							
Accounts payable and accrued expenses	743,500	-	-	-	750	-	744,250
Retainage payable	-	-	-	120,619	-	-	120,619
Due to primary government	-	-	1,178,431	872,251	-	-	2,050,682
Accrued interest payable	114,563	-	1,059,814	713,496	-	-	1,887,873
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	6,070,767	-	305,662,982	203,494,166	-	-	515,227,915
Total Liabilities	<u>6,928,830</u>	<u>-</u>	<u>317,976,227</u>	<u>207,660,532</u>	<u>750</u>	<u>-</u>	<u>532,566,339</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	23,105,754	(19,124,916)	-	-	3,980,838
Debt service	-	-	22,661,159	6,062,384	-	-	28,723,543
Unrestricted	(5,430,118)	8,350	107,763,718	47,041,518	771,303	15,928	150,170,699
Total Net Position (Deficit)	<u>\$ (5,430,118)</u>	<u>\$ 8,350</u>	<u>\$ 153,530,631</u>	<u>\$ 33,978,986</u>	<u>\$ 771,303</u>	<u>\$ 15,928</u>	<u>\$ 182,875,080</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation
East Fort Bend County Development Authority					
Economic development	\$ 5,113,538	\$ -	\$ 338,416	\$ (4,775,122)	\$ -
Interest on long-term debt	103,846	-	-	(103,846)	-
Total East Fort Bend County Development Authority	<u>5,217,384</u>	<u>-</u>	<u>338,416</u>	<u>(4,878,968)</u>	<u>-</u>
Fort Bend County Toll Road Authority					
Toll road operations	16,478,631	41,775,763	-	-	-
Interest on long-term debt	8,543,099	-	-	-	-
Debt service fees	1,198,739	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>26,220,469</u>	<u>41,775,763</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	11,530,275	27,650,789	2,381,761	-	-
Interest on long-term debt	6,678,584	-	-	-	-
Debt service fees	506,866	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>18,715,725</u>	<u>27,650,789</u>	<u>2,381,761</u>	<u>-</u>	<u>-</u>
Fort Bend County Housing Finance Corporation					
General administration	166,452	17,848	-	-	-
Total Fort Bend County Housing Finance Corporation	<u>166,452</u>	<u>17,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Industrial Development Corporation					
General administration	19,799	-	-	-	-
Total Fort Bend County Industrial Development Corporation	<u>19,799</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 50,339,829</u>	<u>\$ 69,444,400</u>	<u>\$ 2,720,177</u>	<u>(4,878,968)</u>	<u>-</u>
General Revenues:					
Property Taxes				886,541	
Earnings on investments				1,105	14
Total General Revenues				<u>887,646</u>	<u>14</u>
Changes in Net Position (Deficit)				(3,991,322)	14
Net Position (Deficit), Beginning of Year				<u>(1,438,796)</u>	<u>8,336</u>
Net Position (Deficit), End of Year				<u>\$ (5,430,118)</u>	<u>\$ 8,350</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Year Ended September 30, 2021

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ (4,775,122)
Interest on long-term debt	-	-	-	-	(103,846)
Total East Fort Bend County Development Authority	-	-	-	-	(4,878,968)
Fort Bend County Toll Road Authority					
Toll road operations	25,297,132	-	-	-	25,297,132
Interest on long-term debt	(8,543,099)	-	-	-	(8,543,099)
Debt service fees	(1,198,739)	-	-	-	(1,198,739)
Total Fort Bend County Toll Road Authority	15,555,294	-	-	-	15,555,294
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	18,502,275	-	-	18,502,275
Interest on long-term debt	-	(6,678,584)	-	-	(6,678,584)
Debt service fees	-	(506,866)	-	-	(506,866)
Total Fort Bend Grand Parkway Toll Road Authority	-	11,316,825	-	-	11,316,825
Fort Bend County Housing Finance Corporation					
General administration	-	-	(148,604)	-	(148,604)
Total Fort Bend County Housing Finance Corporation	-	-	(148,604)	-	(148,604)
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	(19,799)	(19,799)
Total Fort Bend County Industrial Development Corporation	-	-	-	(19,799)	(19,799)
Totals Component Units	15,555,294	11,316,825	(148,604)	(19,799)	21,824,748
General Revenues:					
Property Taxes					886,541
Earnings on investments	366,627	87,472	1,827	43	457,088
Total General Revenues	366,627	87,472	1,827	43	1,343,629
Changes in Net Position (Deficit)	15,921,921	11,404,297	(146,777)	(19,756)	23,168,377
Net Position (Deficit), Beginning of Year	137,608,710	22,574,689	918,080	35,684	159,706,703
Net Position (Deficit), End of Year	\$ 153,530,631	\$ 33,978,986	\$ 771,303	\$ 15,928	\$ 182,875,080

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

Fort Bend County, Texas, (the "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. The District’s governing body is the same as the County’s and there is a financial benefit relationship between the County and the District. Financial information for the District is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend County Assistance Districts (“CADs”)

The CADs are special districts authorized for creation by counties under chapter 387 of the Texas Local Government Code. CADs have the power to impose a sales and use tax for the following purposes: (1) the construction or maintenance of roads and highways; (2) provision of law enforcement and detention services; (3) maintenance or improvement of libraries, museums, parks or other recreational facilities; (4) provision of services that benefit the public health and welfare, including fire-fighting services; and (5) promotion of economic development and tourism. Currently there are eighteen CADs within Fort Bend County. CADs are political subdivisions of the state and each CAD has its own governing body, which is a five member Board of Directors. Each CADs’ governing body is the same as the County’s and there is a financial benefit relationship between the County and the CAD. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Financial Reporting Entity (continued)

Discretely Presented Component Units

Discretely presented component units are presented in a separate column in the government-wide financial 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 government-wide financial statements:

Fort Bend County Toll Road Authority (“FBCTRA”)

The FBCTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBCTRA 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 the Brazos River and the City of Fulshear in Fort Bend County. 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 Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend Grand Parkway Toll Road Authority (“FBGPTRA”)

The FBGPTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBGPTRA is to assist in the building and operation of the Fort Bend Grand Parkway Toll Road that will extend from the Westpark Tollway along State Highway 99 to US 59. 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 Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend County Surface Water Supply Corporation (“FBCSWSC”)

The FBCSWSC was established for the purpose of conducting a feasibility study of a surface water facility in the area. Currently, its revenue sources are primarily from special districts, private corporations, and other entities interested in the study. 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 Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend County Housing Finance Corporation (“FBCHFC”)

The FBCHFC was established under the Texas Housing Finance Corporation Act. It 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 FBCHFC do not constitute a debt or a pledge of faith by the FBCHFC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. 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 by contacting the Fort Bend County Housing Finance Corporation, Thomas Shirley – President, 2214 Avenue H, Rosenberg, Texas 77471.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Financial Reporting Entity (continued)

Fort Bend County Industrial Development Corporation (“FBCIDC”)

The FBCIDC was established under the Development Corporation Act of 1979 (“Act”). It facilitates the issuance of obligations in the form of bonds to finance all or part of the cost of one or more projects as defined by the Act. The bonds issued by the FBCIDC do not constitute a debt or a pledge of faith by the FBCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. 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 Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

East Fort Bend County Development Authority (“Authority”)

The Authority is a non-profit local government corporation acting on behalf of the County. The Authority was created by the County on August 29, 2015, pursuant to Subchapter D of Chapter 431, Texas Transportation Code, and Article 1396-1.01 of the Texas Non-Profit Corporation Act, to aid and assist the County in the administration, financing, and implementation of the development and construction of a development Project consisting of approximately 192 acres of land (the “Land”) being developed as the GRID, a commercial, multi-family, and retail development on the site of the former campus of Texas Instruments. It is located approximately 15 miles southwest of the central business district of the City of Houston, east of State Highway 59 between Kirkwood Road and West Airport Boulevard. The Project lies wholly within the corporate limits of the City of Stafford, Texas (the “City”).

On behalf of the County, and in accordance with a Defined Area Financing Agreement, the Authority is implementing on behalf of the County an economic development program pursuant to Article XVI, Section 52 of the Texas Constitution and is implementing on behalf of WCID2 projects within the defined area pursuant to chapters 49 and 51 of the Texas Water Code. The Authority is required to observe certain requirements of the County which limit the purposes for which the Authority may sell bonds for the acquisition, construction, and improvement of waterworks, wastewater, and drainage facilities, roads, parks and recreational facilities, and firefighting facilities and the refunding of outstanding debt obligations; limit the net effective interest rate on such bonds and other terms of such bonds; require approval by the County of Authority construction plans; and permit connections only to platted lots and reserves which have been approved by the Planning Commission of the City of the City. Construction and operation of the Authority’s system are subject to the regulatory jurisdiction of additional government agencies.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Implementation of New Standards

In the current fiscal year, the County implemented the following new standard. The applicable provisions of these new standards are summarized here. Implementation is reflected in the financial statements and the notes to the financial statements.

GASB Statement No. 84 *Fiduciary Activities* was issued in January 2017 and is effective for fiscal periods beginning December 15, 2019. The standard establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on 1) whether a government is controlling the assets of the fiduciary activity and 2) the beneficiaries with whom fiduciary relationship exist. The requirements of this statement will enhance consistency and comparability by establishing specific criteria for identifying activities that should be reported for fiduciary activities. The standard must be applied retroactively and as such, beginning net position and/or fund balance have been restated. The County has evaluated the effect of the standard and has restated its fund balance and net position accordingly. Details of these restatements can be found in Note 15 to the financial statements.

C. Government-wide and Fund Accounting

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements focusing 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 activities; therefore no business-type activities are presented within the basic financial statements. In the government-wide Statement of Net Position, 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Government-wide and Fund Accounting (continued)

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, deferred inflows of resources, 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.

Debt Service Fund

This fund is used to account for the debt service transactions relating to non-revenue bonds. Revenues in this fund are comprised of property taxes levied against property located in the County. These funds are restricted for the payment of debt service obligations.

Capital Projects Funds

These funds are used to account for bond sale proceeds and other revenues, which are being used to finance the construction and/or expansion of numerous roads in the County or the construction or improvement of County facilities. These funds are restricted pursuant to bond covenant.

COVID Response Special Revenue Fund

This fund (formerly named the CARES Act Special Revenue Fund) accounts for revenues received and expended by the county through the various federal programs such as the Coronavirus Aid, Relief and Economic Security Act (CARES) and the American Rescue Plan Act of 2021 (ARPA). These funds are used for providing economic assistance for County residents, families, small businesses and jurisdictions.

The County also reports the following nonmajor fund types:

Special Revenue Funds

These funds are used to account for resources restricted to, or committed for specific purposes.

Internal Service Funds

These funds are used to account for the County’s employee benefits for employees, retirees, and their dependents, including medical and dental; and self-insurance programs, including workers’ compensation, personal injury and property damage. The principal source of revenue is contributions paid by individual funds.

Custodial Funds

These funds are used to account for resources that a government holds as an agent on behalf of an outside party that cannot be used to support the County’s own programs such as property taxes billed and collected on behalf of neighboring governments and deposits held in District and County Court registries for the benefit of other parties.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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 fund balance.

The government-wide statements of net position 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 position. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

The accounts of the Governmental Fund Types (the General Fund, Special Revenue Funds, Debt Service Fund, 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 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 operating revenues and expenses as well as non-operating 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 non-operating revenue.

The financial statements of the proprietary fund types and certain component units 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used as an extension of formal budgetary control. Significant encumbrances outstanding at year-end are represented in aggregate within the respective fund balance category (restricted or committed) on the face of the balance sheet. Additional information regarding significant encumbrances is included in Note 11 to the financial statements in the section entitled “Committed to”. Unencumbered appropriations lapse at the end of the fiscal year.

F. Cash and Cash Equivalents

The County’s cash and cash equivalents are considered to be cash on hand, demand deposits, balances in privately managed local government investment pools and short-term investments with original maturities of three months or less from the date of acquisition. The County’s local government investment pools are recorded at amortized cost, which approximates fair value, as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*. 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.

G. Investments

The County's investments, when held, are comprised primarily of U.S. Government Securities. The investments in U.S. Government Securities are generally held to maturity. The County reports investments at fair value.

The County categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

H. Receivables

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

I. 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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Capital Assets

Capital assets used in governmental and proprietary fund types of the government are recorded as expenditures of the General, Special Revenue, Capital Projects, and Internal Service Funds and as capital assets in the government-wide financial statements to the extent the County’s capitalization threshold (currently \$10,000 on new assets) is met. Betterments to existing assets are capitalized if they meet the \$10,000 threshold. 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 the 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 recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an 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 any resulting gain or loss is included in the results of operations.

The County applies a half-year convention for depreciation on all capital 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 equipment	5 to 7 years
Machinery and equipment	7 to 15 years
Buildings, facilities and improvements	5 to 39 years
Infrastructure	20 to 45 years

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category:

- Deferred charges on refunding - Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for post-employment items - Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences and changes in assumptions. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other post-employment related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan which is currently 6 years for the County plan.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Deferred Outflows/Inflows of Resources (continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows of resources for post-employment items – Reported by the County in the government-wide financial statement of net position, these deferred inflows are the results of differences between expected and actual actuarial experiences for the pension plan and changes in assumptions for the other post-employment benefits (“OPEB”) plan. These amounts will be amortized over a closed 6- and 8-year period, respectively.
- Deferred inflows of resources for pension – Reported by the County in the government-wide financial statement of net position, these deferred inflows result primarily from differences between projected and actual earnings on pension plan investments. These amounts will be amortized over a closed five-year period.

L. 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. 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 a component unit).

M. 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. 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. Upon retirement, an employee may be eligible to receive a payment for up to one-half of their unused sick leave balance, not to exceed a maximum of \$5,000. In the event of any termination other than retirement, an employee is not paid for any unused sick leave. A liability for accrued compensated absences is recorded in the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. 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.

O. Net Position and Fund Balance

Net Position Classifications

Net position in government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position. Net position is shown as restricted if constraints placed on use are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Classifications

Governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances are reported according to the following classifications:

Nonspendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted Fund Balance - includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers. When restricted and unrestricted fund balance exists for the same purpose, restricted fund balance will be used first.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by Commissioners Court (the “Court”). The commitment of fund balance requires the highest level action of the Court to constitute a binding constraint on fund balance. This can only be achieved by majority vote of approval of the Court to transfer an amount from fund balance for a specific purpose. This order requires the County Auditor to establish a special project account to manage the use of the committed fund balance over the period for which the purpose is achieved or served. These allocations are primarily made for capital purposes that extend beyond the fiscal year of the County. Commitments may only be changed or lifted by majority vote of approval of the Court. The proposed action of the Board with regard to creation or modification of a commitment must also be clearly posted on the Board's agenda in advance of taking any action.

Unassigned Fund Balance – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Net Position and Fund Balance (continued)

Unassigned Fund Balance – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

When various unrestricted fund balances are available for the same purpose, the County will use committed fund balance first, assigned fund balance next and unassigned fund balance last.

The County’s budget policy is to budget to maintain a minimum fund balance of 15% of the County’s General Fund annual operating expenditures. If the actual fund balance drops below 15%, it shall be budgeted for recovery the following year. This policy is reviewed annually.

P. 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.

Q. 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 expenditures/expenses during the reporting period. Actual amounts could differ from those estimates.

R. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County’s defined benefit pension plan (the “Plan”) administered by the statewide Texas County and District Retirement System (“TCDRS”) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

S. Other Post-employment Benefits (“OPEB”)

For purposes of measuring the total OPEB liability, deferred inflows of resources related to OPEB, and OPEB expenses, the amounts have been determined by an actuary under GASB Statements No.75. The County does not pre-fund benefits and the current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The total OPEB liability is the portion of actuarial present value of projected benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method. The deferred inflows and outflows of resources represent the portion of changes in total OPEB liability that is not immediately recognized in OPEB expense, which can include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.

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

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 110% 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 PFIA. The investments of the County are in compliance with this policy. State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt obligations of the United States, and certain repurchase agreements. Investments in security repurchase agreements are authorized when the investment has a defined termination date, is secured by obligations described in the PFIA, 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, 2021.

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 privately-managed public funds investment pool accounts.

As of September 30, 2021, 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 investments as of year-end.

Investments	Governmental Funds	Internal Service Funds	Totals Governmental Activities	Custodial Funds
Cash deposits	\$ 110,036,672	\$ 12,049,673	\$ 122,086,345	\$ 5,227,442
Investment pools:				
LOGIC	18,790,737	-	18,790,737	-
Texas CLASS	209,765,160	-	209,765,160	19,417,268
Texas Range	2,496	-	2,496	-
Total Cash and Investments	\$ 338,595,065	\$ 12,049,673	\$ 350,644,738	\$ 24,644,710

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

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

B. Deposit and Investment Amounts (continued)

Investment’s fair value measurements are as follows as of September 30, 2021:

<u>Investments</u>	<u>Fair Value/ Amortized Cost</u>
Governmental Activities	
Cash deposits	\$ 122,086,345
Investment pools:	
LOGIC	18,790,737
Texas CLASS	209,765,160
Texas Range	2,496
Total Cash and Investments	<u>\$ 350,644,738</u>
Custodial Funds	
Cash deposits	\$ 5,227,442
Investment pools:	
Texas CLASS	19,417,268
Total Cash and Investments	<u>\$ 24,644,710</u>

The fair values for all governmental securities are determined using Level 1 inputs.

Local Government Investment Cooperative (“LOGIC”) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. The Pool was created in April, 1994 through a contract among its participating governmental units, and is governed by a board of directors, to provide for the joint investment of participant's public funds and funds under their control. It maintains a Net Asset Value of approximately \$1 per share.

Texas Cooperative Liquid Assets Securities System Trust (“Texas CLASS”) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. Texas CLASS was established in 1996. Pursuant to the Trust Agreement, Texas CLASS is supervised by a Board of Trustees who are elected by the Participants. The Board of Trustees supervises the Trust and its affairs and acts as the liaison between the Participants, the Custodian and the Program Administrator. Cutwater Investor Services Corp. serves as Program Administrator. Cutwater Investor Services Corp. is a subsidiary of Cutwater Asset Management. It maintains a Net Asset Value of approximately \$1 per share.

The Texas Range Local Government Investment Pool (“Texas Range”) is organized in conformity with the PFIA. It provides for a fixed-rate, fixed-term investment for a period of 60 days to one year and includes TexasDAILY, a portfolio of the Local Government Pool, providing daily access to funds. An Advisory Board composed of participants in Texas Range and other parties who do not participate in the Pool, has responsibility for the overall management of the Pool, including formulation and implementation of its investment and operating policies. PFM Asset Management LLC, a leading national financial and investment advisory firm, is the investment advisor to the pool. It maintains a Net Asset Value of approximately \$1 per share.

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

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

C. Interest Rate Risk

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

Governmental Activities	Fair Value/ Amortized Cost	Weighted Average Maturity (days)	Percentage of Total Portfolio
Investment pools:			
LOGIC	\$ 18,790,737	59	8.2%
Texas CLASS	209,765,160	53	91.8%
Texas Range	2,496	48	0.00%
Total Fair Value/Amortized Cost	\$ 228,558,393		
Portfolio weighted average maturity		53	
Custodial Funds	Fair Value/ Amortized Cost	Weighted Average Maturity (days)	Percentage of Total Portfolio
Investment pools:			
Texas CLASS	\$ 19,417,268	53	100.0%
Total Fair Value/Amortized Cost	\$ 19,417,268		
Portfolio weighted average maturity		53	

It is the County’s policy to select any individual investment with a maximum stated maturity 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.

D. Credit Risk

The County’s investment policy does not require investments to hold certain credit ratings issued by nationally recognized statistical rating organizations. As of September 30, 2021, the County’s investments in Texas CLASS, Texas Range, and LOGIC were rated “AAAm” by Standard and Poor’s.

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

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

E. 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, 2021, were as follows:

	Governmental Activities					Totals
	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Funds	
Receivables:						
Property taxes	\$ 7,442,726	\$ 793,677	\$ -	\$ -	\$ 1,180,849	\$ 9,417,252
Sales taxes	-	-	-	-	2,811,742	2,811,742
Grants	5,593,652	-	-	-	4,951,237	10,544,889
Fines and fees	157,850,484	-	-	-	-	157,850,484
Other	3,365,709	29,046,716	13,031,326	13,094	2,112,920	47,569,765
Gross receivables	174,252,571	29,840,393	13,031,326	13,094	11,056,748	228,194,132
Less: allowance for uncollectibles	(110,719,040)	(79,368)	-	-	(118,085)	(110,916,493)
Totals	\$ 63,533,531	\$ 29,761,025	\$ 13,031,326	\$ 13,094	\$ 10,938,663	\$ 117,277,639

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

NOTE 4 – PROPERTY TAXES

The County's tax year covers the period October 1st through September 30th. 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 1st of that calendar year. Such taxes become delinquent on February 1st 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. 2020 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 2021 fiscal year (2020 tax year), the County levied property taxes of \$0.453207 per \$100 of assessed valuation. The 2020 rates resulted in total adjusted tax levies of approximately \$341.4 million based on a total adjusted valuation of approximately \$75.3 billion. The total tax rate in the 2020 tax year was prorated as follows:

	<u>2020 Rate</u>	<u>2020 Limit</u>
General, certain Special Revenue and Debt Service Funds	\$0.435876	\$ 0.80000
Fort Bend County Drainage District	<u>\$0.017331</u>	<u>\$ 0.25000</u>
Total Tax Rate	<u><u>\$0.453207</u></u>	<u><u>\$ 1.05000</u></u>

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.

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.

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

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. As of September 30, 2021, the interfund receivables and payables were as follows:

Payable Funds	Receivable Funds			Totals
	General	Debt Service	Non-major	
General	\$ -	\$ 21,417	\$ 2,207,865	\$ 2,229,282
Capital Projects	32,293,842	-	-	32,293,842
COVID Response	6,096,449	-	-	6,096,449
Non-major	9,756,497	152,566	6,252,556	16,161,619
Total Governmental Activities	<u>\$ 48,146,788</u>	<u>\$ 173,983</u>	<u>\$ 8,460,421</u>	<u>\$ 56,781,192</u>

Transfers totaling approximately \$23.7 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.

Transfers Out	Transfers In			Totals
	General	Debt Service	Non-major	
General	\$ -	\$ 672,028	\$ 15,623,499	\$ 16,295,527
Capital Projects	114,285	-	6,877,637	6,991,922
Non-major	-	-	460,319	460,319
Total Governmental Activities	<u>\$ 114,285</u>	<u>\$ 672,028</u>	<u>\$ 22,961,455</u>	<u>\$ 23,747,768</u>

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

NOTE 6 – CAPITAL ASSETS

A summary of changes in the primary government’s capital assets for the year ended September 30, 2021, is as follows:

	Primary Government			Balances 9/30/21
	Balances 10/1/20	Additions	Retirements/ Transfers	
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 477,818,563	\$ 51,053,214	\$ -	\$ 528,871,777
Construction in progress	54,912,142	107,790,047	(102,162,708)	60,539,481
Total capital assets not being depreciated	<u>532,730,705</u>	<u>158,843,261</u>	<u>(102,162,708)</u>	<u>589,411,258</u>
Depreciable capital assets:				
Vehicles	49,584,288	5,183,166	(3,470,236)	51,297,218
Office furniture and equipment	44,284,261	2,637,149	(1,951,516)	44,969,894
Machinery and equipment	34,795,059	2,808,822	(1,609,653)	35,994,228
Buildings, facilities and improvements*	489,200,981	110,450,338	-	599,651,319
Infrastructure	1,705,305,497	568,922,968	-	2,274,228,465
Total other capital assets	<u>2,323,170,086</u>	<u>690,002,443</u>	<u>(7,031,405)</u>	<u>3,006,141,124</u>
Accumulated depreciation for:				
Vehicles	(29,608,578)	(5,307,110)	3,204,144	(31,711,544)
Office furniture and equipment	(29,151,394)	(4,020,631)	1,665,047	(31,506,978)
Machinery and equipment	(21,288,922)	(2,162,001)	1,474,367	(21,976,556)
Buildings, facilities and improvements*	(153,002,202)	(17,077,747)	-	(170,079,949)
Infrastructure	(382,643,010)	(50,402,940)	-	(433,045,950)
Total accumulated depreciation	<u>(615,694,106)</u>	<u>(78,970,429)</u>	<u>6,343,558</u>	<u>(688,320,977)</u>
Depreciable capital assets, net	<u>1,707,475,980</u>	<u>611,032,014</u>	<u>(687,847)</u>	<u>2,317,820,147</u>
Total governmental activities capital assets, net	<u>\$ 2,240,206,685</u>	<u>\$ 769,875,275</u>	<u>\$ (102,850,555)</u>	<u>\$ 2,907,231,405</u>

* Includes immaterial amounts related to intangible assets -right-to-use lease assets and accumulated amortization of the same described in Note 7.

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

General administration	\$ 4,703,799
Financial administration	309,982
Administration of justice	8,171,640
Construction and maintenance	50,160,602
Drainage District	2,897,349
Health and welfare	3,639,718
Cooperative services	73,891
Public safety	3,295,196
Parks and recreation	3,700,702
Library	1,985,682
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>31,868</u>
Total Depreciation Expense	<u>\$ 78,970,429</u>

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

NOTE 7 – LONG-TERM DEBT

A. General Obligation Bonds and Long-Term Liabilities

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 as of September 30, 2021, is as follows:

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate</u> %	<u>Matures</u>	<u>Debt Outstanding</u>
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 7,865,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	38,570,000
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	67,170,000
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	57,230,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	77,180,000
17,000,000 *	Certificates of Obligation, Series 2017	2.36	2033	13,975,000
47,550,000 *	Combination Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	34,815,000
4,952,549 *	Tax and Revenue Certificates of Obligation Taxable Series 2017B (QECCB)	3.594	2030	4,353,256
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	48,405,000
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	32,465,000
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	53,120,000
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	29,085,000
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	35,415,000
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	21,620,000
25,405,000	Permanent Improvement Bonds - Drainage Series 2020	3.00 - 5.00	2040	25,405,000
Total General Obligation Bonds				\$ 546,673,256
Tax Notes				
3,808,978	Mobility Tax Note Series 2017	2.36	2023	\$ 1,722,978
13,000,000	Tax Note Series 2020	1.06	2027	11,530,000
11,590,000	Tax Note Series 2021	0.46	2022	11,590,000
Total Tax Notes				\$ 24,842,978

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

NOTE 7 – LONG-TERM DEBT (continued)

A. General Obligation Bonds and Long-Term Liabilities (continued)

* The certificate of obligation (2017 & 2017A) and tax note series bond issues are supported by a tax-backed pledge from the County and were privately placed. An annual budget allocation is made from sales tax collections from County Assistance Districts and a Management District to fund the debt service requirements for the fiscal year. The 2017B certificate of obligation series is also supported by a tax-backed pledge from the County. The annual budget for this issue is funded from energy savings within the county jail facility as reported by the consultant who managed the improvements funded from the bond proceeds of this issue.

On April 27, 2021 Commissioners Court authorized the engagement of Co-Bond Counsels, and Disclosure Counsels as well as the appointment of Underwriters for the issuance of both Fort Bend County Toll Road Authority Senior Lien Toll Road Revenue Bonds, Series 2021 in the amount of \$78.0 million and Fort Bend Grand Parkway Toll Road Authority Subordinate Lien Toll Road Revenue Bonds Series 2021 in the amount of \$35.0 million were subsequently issued in the summer of 2021.

The Fort Bend County Toll Road Authority and Fort Bend Grand Parkway Toll Road Authority have two outstanding subordinate lien toll road revenue issues (FBCTRA 2012 refunding series, & FBGPTRA 2012 series) that are supported by a tax backed pledge from the County. These series are not shown in the table above but are illustrated in the annual reports for each of the Authorities. The debt service for these issues are funded annually from toll revenue from each of the Authorities.

The County issues general obligation bonds primarily for the purpose of funding construction projects. The Facilities and Justice Center Limited Tax Bonds were issued to provide funds for the construction of major County facilities. The Unlimited Tax Road Bonds have been issued to fund the acquisition of right-of-way and the construction of roads and bridges that are within the County’s major thoroughfare plan.

During the current fiscal year, the County issued the following bonds and certificates of obligation:

Certificates of Obligation, Series 2020A have been issued for the purpose of construction, improvement and renovation various County offices and facilities, parks and recreation centers as well as the purchase of vehicles.

Tax Notes, Series 2020 were issued to fund the acquisition of property for the new multi-purpose event center (Epicenter).

Tax Notes, Series 2021 were issued to fund additional modifications of the multi-purpose event center (Epicenter) to improve the facility from the original design and scope.

Drainage District Permanent Improvement Bonds 2020 were issued to fund the purchase of land, easements, right-of-way, and structures and for the acquisition and construction of ditches, canals, and other improvements, including any local matching funds for federally funded projects related to flood control.

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

NOTE 7 – LONG-TERM DEBT (continued)

A. General Obligation Bonds and Long-Term Liabilities (continued)

All of the County’s outstanding bond issues are subject to federal arbitrage regulations. The County complies with the five year reporting requirements to the Internal Revenue Service for rebate calculation. As of the date of this report, the County has no contingent rebatable arbitrage.

A summary of long-term liability transactions of the County for the year ended September 30, 2021, follows:

	Balance 10/1/20	Additions	Retirements	Balance 9/30/21	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 535,781,332	\$ 47,025,000	\$ (36,133,076)	\$ 546,673,256	\$ 23,262,692
Tax Notes	2,259,978	24,590,000	(2,007,000)	24,842,978	14,008,000
Premiums on bonds	85,160,782	8,483,750	(6,579,305)	87,065,227	-
Total bonds payable	623,202,092	80,098,750	(44,719,381)	658,581,461	37,270,692
Capital financing payable	7,876,716	100,140,000	(765,535)	107,251,181	1,709,800
Lease payable	439,067	209,229	(219,818)	428,478	234,605
Accrued compensated absences	16,744,995	9,752,676	(13,346,005)	13,151,666	3,287,917
Total Long-Term Liabilities	\$ 648,262,870	\$ 190,200,655	\$ (59,050,739)	\$ 779,412,786	\$ 42,503,014

Bonded debt is funded primarily by property taxes from the Debt Service Fund. Accrued compensated absences are payable by the fund in which the individual positions are budgeted.

Annual debt service requirements to maturity for the general obligation bonds are summarized as follows:

	Principal	Interest	Totals
2022	\$ 23,262,692	\$ 24,377,307	\$ 47,639,999
2023	36,842,839	22,930,267	59,773,106
2024	38,888,535	21,089,775	59,978,310
2025	40,849,801	19,138,355	59,988,156
2026	41,176,655	17,136,685	58,313,340
2027-2031	194,252,734	56,634,872	250,887,606
2032-2036	107,155,000	24,789,106	131,944,106
2037-2041	45,565,000	8,148,675	53,713,675
2042-2046	18,680,000	1,720,800	20,400,800
Totals	\$546,673,256	\$195,965,842	\$742,639,098

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

NOTE 7 – LONG-TERM DEBT (continued)

Annual debt service requirements to maturity for tax notes are summarized as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 14,008,000	\$ 183,071	\$ 14,191,071
2023	2,469,000	123,293	2,592,293
2024	2,505,978	89,395	2,595,373
2025	1,930,000	62,116	1,992,116
2026	1,955,000	41,658	1,996,658
2027-2031	<u>1,975,000</u>	<u>20,935</u>	<u>1,995,935</u>
Totals	<u>\$ 24,842,978</u>	<u>\$ 520,468</u>	<u>\$ 25,363,446</u>

B. Leases and Capital Financings

During fiscal year 2021, the County entered into a capital financing arrangement to build a multi-purpose event center (Epicenter). The executed financing term is 30 years with the County taking ownership at the end of the term. The County has capitalized this agreement with a total principal value of \$100,140,000. The fiscal operations of the Epicenter will be accounted for in an enterprise fund.

In fiscal year 2020, the County entered into capital financing arrangements for technology equipment for which ownership passes to the County at the end of the financing terms ranging from 4 to 5 years with annual payments of \$870,344 with imputed interest of 2.467%. The technology equipment has a book value of \$7.1 million as of year-end and has been included with office furniture and equipment in the capital asset schedule found in Note 6.

In fiscal years 2021 and 2020 the County entered into leases for the right to use mailing equipment through fiscal year 2026 in the amount of \$209,229 and a warehouse to store elections equipment through fiscal year 2023 in the amount of \$608,838. These leases are payable monthly over the life of the lease with an imputed interest of 2.467% and summarized below. The intangible right to use assets with unamortized values approximately equal to the principal value of the leases outstanding are included in the furniture, buildings facilities and improvements categories in the capital asset schedule found in Note 6 due to the immaterial nature of these transactions.

The future required payments for the leases and capital financings through maturity are as follows:

Fiscal Year Ending Sept. 30,	<u>Capital Financings</u>			<u>Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 1,709,800	\$ 4,503,740	\$ 6,213,540	\$ 234,605	\$ 9,240	\$ 243,845
2023	1,764,735	4,448,805	6,213,540	95,886	3,703	99,589
2024	1,606,529	4,392,071	5,998,600	42,747	2,324	45,071
2025	1,000,255	4,342,941	5,343,196	44,029	1,041	45,070
2026	3,219,862	4,258,584	7,478,446	11,211	55	11,266
2027-2031	12,760,000	19,335,500	32,095,500	-	-	-
2032-2036	16,370,000	15,728,225	32,098,225	-	-	-
2037-2041	20,300,000	11,799,000	32,099,000	-	-	-
2042-2046	24,790,000	7,304,400	32,094,400	-	-	-
2047-2050	23,730,000	1,946,000	25,676,000	-	-	-
Totals	<u>\$ 107,251,181</u>	<u>\$ 78,059,266</u>	<u>\$ 185,310,447</u>	<u>\$ 428,478</u>	<u>\$ 16,363</u>	<u>\$ 444,841</u>

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM

General Information about the Pension Plan

A. Plan Description

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

B. Benefits Provided

The plan provisions are adopted by the County’s Commissioners Court, 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 County financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and County financed monetary credits. The level of these monetary credits is adopted by the County’s Commissioners Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County'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 County financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

All employees are eligible for non-duty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits equal two times the employee’s final full-year salary. An employee who leaves County service may withdraw his or her contributions, plus any accumulated interest.

Benefit terms provide for annual cost-of-living adjustments to each employee’s retirement allowance subsequent to the employee’s retirement date. The annual adjustments are one-half of the change in the Consumer Price Index, limited to a maximum increase in retirement allowance of 2 percent for general employees and 3 percent for public safety employees. The County’s Commissioners Court considers providing an additional cost-of-living adjustment after the employee’s retirement date beyond the terms of the plan during the budget process if sufficient funds are available.

C. Employees Covered by Benefit Terms

As of September 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1,163
Inactive employees entitled to but not yet receiving benefits	2,267
Active employees	<u>3,014</u>
Total	<u><u>6,444</u></u>

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

General Information about the Pension Plan (continued)

D. Contributions

The County 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 County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 12.49% for calendar year 2020 and 12.33% for calendar year 2021. The contribution rate payable by the employee members is 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.

The County’s total payroll in fiscal year 2021 was \$180.7 million and the County’s contributions were based on a payroll of \$180.2 million. Contributions made by employees totaled \$12.6 million, and the County made contributions of \$22.3 million during the fiscal year ended September 30, 2021.

Net Pension Liability

The County’s net pension liability was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

A. Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>Actuarial Information</u>	<u>12/31/2020</u>
Actuarial cost method	Entry age
Amortization method	level percentage of payroll, closed
Amortization period	20.0 years
Asset valuation method	5-year smoothed market
Assumptions:	
Investment return	7.6%
Projected salary increases	4.6%
Inflation	2.5%
Cost-of-living adjustments	0.0%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

B. Discount rate

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan’s fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan’s fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer’s funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (“UAAL”) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer’s assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

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

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.6%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.5%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

C. Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2021 information for a 10-year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was performed in 2021.

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	25.00%	7.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	4.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U. S. Treasury	2.00%	-0.70%

(1) Target asset allocation adopted at the March 2021 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.00% per Cliffwater's 2021 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

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

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

D. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension	Fiduciary	Net Pension
	Liability (a)	Net Position (b)	Liability (a) – (b)
Balances as of December 31, 2019	\$ 739,602,598	\$ 691,661,092	\$ 47,941,506
Changes for the year:			
Service cost	23,184,026	-	23,184,026
Interest on total pension liability	60,538,396	-	60,538,396
Effect of economic/demographic gains or losses	2,968,906	-	2,968,906
Effect of assumptions changes or inputs	51,120,886	-	51,120,886
Refund of contributions	(1,492,001)	(1,492,001)	-
Benefit payments	(29,917,556)	(29,917,556)	-
Administrative expenses	-	(561,343)	561,343
Member contributions	-	12,863,134	(12,863,134)
Net investment income	-	71,462,219	(71,462,219)
Employer contributions	-	22,951,795	(22,951,795)
Other	-	191,446	(191,446)
Balances as of December 31, 2020	<u>\$ 846,005,255</u>	<u>\$ 767,158,786</u>	<u>\$ 78,846,469</u>

E. Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the Fort Bend County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 964,254,165	\$ 846,005,255	\$ 747,423,028
Fiduciary net position	<u>767,158,786</u>	<u>767,158,786</u>	<u>767,158,785</u>
Net pension liability / (asset)	<u>\$ 197,095,379</u>	<u>\$ 78,846,469</u>	<u>\$ (19,735,757)</u>

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

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the County recognized pension expense as follows:

Pension Expense	Measurement Year 2020
Service cost	\$ 23,184,026
Interest on total pension liability	60,538,396
Administrative expenses	561,343
Member contributions	(12,863,134)
Expected investment return net of investment expenses	(56,184,803)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	566,086
Recognition of assumption changes or inputs	11,263,671
Recognition of investment gains or losses	(6,912,400)
Other	(191,446)
Pension expense	<u>\$ 19,961,739</u>

Deferred Inflows / Outflows of Resources

The County’s government-wide financial statements as of September 30, 2021 reflect pension related deferred inflows and outflows of resources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,089,647	\$ 139,815
Changes of assumptions	41,235,235	-
Net difference between projected and actual earnings	-	24,501,000
Contributions made subsequent to measurement date	16,261,531	-
	<u>\$ 62,586,413</u>	<u>\$ 24,640,815</u>

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

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the December 31 measurement date, will be recognized in pension expense as follows:

Year ended December 31:	
2021	\$ 4,148,292
2022	10,947,702
2023	(1,566,513)
2024	8,154,586
Total	<u><u>\$ 21,684,067</u></u>

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 (“OPEB”)

A. 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.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

B. 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. 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.

In addition to providing pension benefits through the Texas County and District Retirement System, the County has opted to provide eligible retired employees with the following post-employment benefits:

- Eligible retirees receive the same healthcare benefits as current eligible County employees.
- Eligible retirees may purchase healthcare coverage for eligible dependents at the same subsidized cost to current eligible County employees.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. For budgetary purposes, the County recognizes its share of the costs of providing these benefits when paid, on a “pay-as-you-go” basis. The County has had an actuarial valuation of its post-retirement benefit liability performed as of September 30, 2021. At that date, there were 686 retirees and 315 spouses of retirees receiving benefits and 2,555 active members not yet receiving benefits.

C. Changes in OPEB Liability

	Increase (Decrease) in Total OPEB Liability
Balances as of September 30, 2020	\$ 597,396,893
Changes for the year:	
Service cost	38,341,775
Interest on total OPEB liability	13,923,861
Effect of assumptions changes or inputs	(3,281,342)
Benefit payments	(11,462,029)
Balances as of September 30, 2021	\$ 634,919,158

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

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

D. Sensitivity Analysis

The following presents the total OPEB liability of the County, calculated using the discount rate of 2.26%, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.26%) or 1 percentage point higher (3.26%) than the current rate.

	1% Decrease 1.26%	Current Discount Rate 2.26%	1% Increase 3.26%
Total OPEB liability	\$ 753,643,123	\$634,919,158	\$ 539,978,398

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trends as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ 516,090,305	\$634,919,158	\$ 793,273,479

E. OPEB Expense and Deferred Inflows of Resources

For the year ended September 30, 2021, the County recognized OPEB expense as follows:

OPEB Expense	Measurement Year 2021
Service cost	\$ 38,341,775
Interest on total OPEB liability	13,923,861
Recognition of deferred inflows/outflows of resources	(6,971,402)
Recognition of assumption changes or inputs	13,953,249
OPEB expense	<u>\$ 59,247,483</u>

As of the measurement date of September 30, 2021, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 50,194,093
Change in assumptions	<u>114,374,917</u>	<u>27,748,718</u>
Total	<u>\$ 114,374,917</u>	<u>\$ 77,942,811</u>

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

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

Amounts currently reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>Deferred Inflows of Resources</u>
Year ended September 30,	
2022	\$ 6,981,847
2023	6,981,847
2024	6,981,847
2025	6,981,847
2026	6,981,847
thereafter	<u>1,522,871</u>
	<u>\$ 36,432,106</u>

F. Key Actuarial Methods and Assumptions

Valuation Date	October 1, 2021
Discount Rate	2.26% Based on the Bond Buyer’s 20-year AA rated General Obligation Index at measurement date
Actuarial cost method	Entry Age Normal
Inflation	2.20%
Medical Trend Rate	5.9% - 3.7% Pre-65 year medical 5.5% - 3.7% Post-65 year prescription
Salary increases including inflation	4.50%-0.60%

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

NOTE 11 – FUND EQUITY

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned, as described in Note 1. Fund balances for all the major and non-major governmental funds as of September 30, 2021, were distributed as follows:

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals
Nonspendable:					
Prepaid items	\$ 59,699	\$ -	\$ -	\$ 2,034	\$ 61,733
Subtotal	<u>59,699</u>	<u>-</u>	<u>-</u>	<u>2,034</u>	<u>61,733</u>
Restricted for:					
General administration	7,165	-	-	6,081,751	6,088,916
Financial administration	-	-	-	95,818	95,818
Administration of justice	248,226	-	-	3,588,901	3,837,127
Construction and maintenance	-	-	14,276,374	61,245,207	75,521,581
Health and welfare	44,622	-	-	147,320	191,942
Public safety	2,833	-	-	5,813,952	5,816,785
Library	-	-	-	1,419,652	1,419,652
Debt service	-	14,486,224	-	-	14,486,224
Subtotal	<u>302,846</u>	<u>14,486,224</u>	<u>14,276,374</u>	<u>78,392,601</u>	<u>107,458,045</u>
Committed to:					
General administration	76,625	-	-	-	76,625
Public safety	67,921	-	-	-	67,921
Construction and maintenance	3,540,677	-	-	-	3,540,677
Health and welfare	208,212	-	-	-	208,212
OPEB Liability Funding	19,692,338	-	-	-	19,692,338
Subtotal	<u>23,585,773</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,585,773</u>
Unassigned					
	<u>68,429,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,429,769</u>
Total Fund Balances	<u>\$ 92,378,087</u>	<u>\$ 14,486,224</u>	<u>\$ 14,276,374</u>	<u>\$ 78,394,635</u>	<u>\$ 199,535,320</u>

The County has a policy to maintain a fund balance level of 15% of operating expenditures for general fund. The total General fund balance at the end of 2021 totaled \$92.4 million representing 28.2% of operating expenditures. The unassigned balance totaled \$68.4 million representing 20.9% of operating expenditures.

As of September 30, 2021, the County reported a deficit in fund equity of \$1.3 million in the Employee Benefits internal service fund. The County plans to clear this deficit through future increases in premiums paid into the fund.

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

NOTE 12 – CONTINGENCIES AND COMMITMENTS

A. Construction Contract Commitments

The County had several capital improvement commitments as of September 30, 2021. 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. Construction in progress and remaining commitments under related construction contracts for general government construction projects as of September 30, 2021, is as follows:

Project	Balances 10/1/20	Increases- Retainage Included	Decreases Capitalizations and Adjustments	Balances 9/30/21	Remaining Commitments
Mobility Projects - Bonds	\$ 17,232,060	\$ 23,511,077	\$ (15,852,938)	\$ 24,890,199	\$ 48,714,547
Landmark Community Center	5,309,752	166,741	(5,476,493)	-	-
Buffalo Bayou Flood Mitigation	12,613,149	20,792,090	(33,405,239)	-	-
Texas Heritage Parkway	13,916,333	27,597,386	(41,513,719)	-	4,046,029
Post Oak Fields	1,900,262	3,688,478	-	5,588,740	201,013
Oyster Creek Damage Survey	211,944	8,194,980	-	8,406,924	5,790
Sheriff Katy Substation	505,230	4,392,041	-	4,897,271	227,670
Emergency Operations Center	396,143	2,678,377	-	3,074,520	4,813,672
North Fort Bend Library	374,175	2,417,003	-	2,791,178	7,177,280
Facilities Improvements Countywide	-	6,853,591	(3,274,966)	3,578,625	4,668,229
Projects under \$1 million	2,453,094	7,498,283	(2,639,353)	7,312,024	6,943,140
Totals	\$ 54,912,142	\$ 107,790,047	\$ (102,162,708)	\$ 60,539,481	\$ 76,797,370

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, 2021.

C. Hurricane Harvey

Hurricane Harvey made landfall on the Gulf Coast of Texas on August 25, 2017 and deposited over 40 inches of rain during the week that followed. This resulted in record flooding across the region including Fort Bend County. There were approximately 6,800 homes impacted along with hundreds of businesses. The damage is valued at well over \$1 billion. The County incurred damages totaling \$128.8 million. The County’s Drainage System was the most impacted at an estimated value of \$81.1 million. The County expects to recover 95% of these damages from federal sources (FEMA, USDA/NRCS, CDBG-DR) over the next year. The Drainage District issued bonds totaling \$30.3 million in December 2020 to begin funding the District portion of the drainage projects as well as proceeding with flood mitigation initiatives.

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

NOTE 13- 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 for employee benefits have not exceeded insurance coverage in any of the previous three fiscal years. The settled claims for other insurance did not exceed insurance coverage in fiscal year 2021. 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 ("IBNR"). 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. Non-incremental 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.

A summary of the changes in the balances of claims liabilities for the years ended September 30, 2021 and 2020 is as follows:

Employee Benefits:	Year ended 9/30/21	Year ended 9/30/20
Unpaid claims, beginning of year	\$ 8,233,558	\$ 4,486,978
Incurred claims (including IBNRs)	47,414,032	55,203,632
Claim payments	(51,499,026)	(51,457,052)
Unpaid claims, end of year	<u>\$ 4,148,564</u>	<u>\$ 8,233,558</u>
Other Insurance:	Year ended 9/30/21	Year ended 9/30/20
Unpaid claims, beginning of year	\$ 3,284,623	\$ 3,713,887
Incurred claims (including IBNRs)	4,068,899	8,018,769
Claim payments	(3,863,925)	(8,448,033)
Unpaid claims, end of year	<u>\$ 3,489,597</u>	<u>\$ 3,284,623</u>
Amounts Due Within One Year	<u>\$ 3,489,597</u>	<u>\$ 3,284,623</u>

NOTE 14 – TAX ABATEMENTS

Fort Bend County provides property tax abatements for economic development pursuant to Chapter 312 of the Texas Property Tax Code in order to facilitate the creation and retention of job opportunities to the County. Under the terms of the County’s tax abatement guidelines, an abatement may only be granted for the additional value of eligible improvements made subsequent to and specified in an abatement agreement between the County and the property owner or lessee, subject to such limitations as the County may require. An abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion.

Economic Qualifications: In order to be eligible for designation as a reinvestment zone and receive tax abatement the planned improvement:

1. Must be expected to have an increased appraised ad valorem tax value of at least \$1,000,000 based upon the Fort Bend Central Appraisal District’s assessment of the eligible property; and
2. Must be expected to prevent the loss of payroll or retain, increase or create payroll on a permanent basis in the County.
3. Must not have the effect of transferring employment from one part of the County to another, unless there is a substantial threat of economic loss to the County.

Recapture: Any abatement agreement may be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within thirty (30) days of the termination in the event that the company or individual:

1. Allows its ad valorem taxes owed the County to become delinquent and fails to timely and properly follow the legal procedures for their protest and /or contest;
2. Violates any of the terms and conditions of the abatement agreement; or
3. Vacates any of the improvements subject to the agreement before the term of the abatement; and fails to cure during the cure period.

Should the County determine that the company or individual is in default according to the terms and conditions of its agreement, the County shall notify the company or individual of such default in writing at the address stated in the agreement; and if such is not cured within thirty (30) days from the date of such notice (“Cure Period”), then the agreement may be terminated.

Taxes Abated: During the 2021 fiscal year the County tax abatement program resulted in the abatement of approximately \$1.7 million in property taxes as a result of lowered assessed values on qualified projects.

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

NOTE 15 – PRIOR PERIOD RESTATEMENT

Beginning equity for the Governmental Activities, Non-major Governmental Funds and Custodial Funds have been restated due to the implementation of Governmental Accounting Standards Board Statement No. 84 (see Note 1 to the financial statements for more description). A summary of these restatements follows:

	Governmental Activities (Net Position)	Non-major Governmental Funds	Fiduciary Funds
Beginning equity	\$ 1,293,309,119	\$ 52,177,036	\$ -
Add:			
Sheriff Commissary Fund	1,682,880	1,682,880	-
County Clerk Custodial	-	-	15,115,058
District Clerk Custodial	-	-	8,207,806
Tax Collection Custodial	-	-	1,019,729
total adjustments	<u>1,682,880</u>	<u>1,682,880</u>	<u>24,342,593</u>
Beginning equity as restated	<u>\$ 1,294,991,999</u>	<u>\$ 53,859,916</u>	<u>\$ 24,342,593</u>

NOTE 16 – SUBSEQUENT EVENTS

On March 25, 2022, the County issued Certificates of Obligation, Series 2022, in the amount of \$33,650,000. Proceeds from the sale of the Certificates will be used for (i) construction and improvement of County roads and related drainage, detention and traffic signals; (ii) construction, equipment, improvement and renovation of County offices and facilities; (iii) construction, equipment and renovation of public safety improvements, including a new Emergency Operations Center and the purchase of land for a Precinct 4 Annex located at 4.97 acres in the Imperial Redevelopment District within the boundaries of Sugar Land, Texas; (iv) construction of drainage improvements; (v) acquisition of County and public safety vehicles; (v) paying the costs of professional services incurred in connection therewith and (vi) paying the costs of issuance of the Certificates.

On March 25, 2022, the County issued Unlimited Tax Road Bonds, Series 2022, in the amount of \$43,655,000. Proceeds from the sale of the Bonds will be used for (i) the construction, purchase, maintenance and operation of macadamized, graveled or paved roads and turnpikes and (ii) paying the costs of issuance of the Road Bonds.

REQUIRED SUPPLEMENTARY INFORMATION



FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	261,359,511	261,359,511	260,489,450	(870,061)
Fines and fees	32,133,418	32,359,933	35,541,467	3,181,534
Intergovernmental	6,491,435	6,491,435	3,663,201	(2,828,234)
Earnings on investments	2,864,302	3,458,606	879,941	(2,578,665)
Miscellaneous	2,723,757	3,224,721	3,326,517	101,796
Total Revenues	305,572,423	306,894,206	303,900,576	(2,993,630)
Expenditures				
General Administration				
County Judge:				
Salaries and personnel costs	922,367	975,477	974,621	856
Operating costs	65,595	65,595	60,107	5,488
Information technology costs	2,414	2,414	538	1,876
Commissioner Precinct 1:				
Salaries and personnel costs	630,866	635,561	634,405	1,156
Operating costs	27,982	23,287	17,950	5,337
Commissioner Precinct 2:				
Salaries and personnel costs	685,185	687,363	684,764	2,599
Operating costs	45,968	38,140	29,566	8,574
Information technology costs	-	5,650	3,238	2,412
Commissioner Precinct 3:				
Salaries and personnel costs	633,037	593,037	564,009	29,028
Operating costs	47,361	86,456	38,944	47,512
Information technology costs	-	1,165	1,164	1
Commissioner Precinct 4:				
Salaries and personnel costs	672,550	672,550	664,385	8,165
Operating costs	46,130	46,130	39,031	7,099
Information technology costs	3,991	3,991	428	3,563
County Clerk:				
Salaries and personnel costs	5,328,632	5,323,892	5,075,904	247,988
Operating costs	187,535	188,141	180,918	7,223
Information technology costs	15,994	19,816	19,739	77
Non-Departmental:				
Salaries and personnel costs	(450,000)	42,853	(75)	42,928
Operating costs	14,284,047	11,753,451	11,385,088	368,363
Information technology costs	645	645	58	587
Capital acquisitions	237,600	-	-	-
Risk Management/Insurance:				
Salaries and personnel costs	933,252	968,219	953,358	14,861
Operating costs	182,162	204,074	177,993	26,081
Information technology costs	6,800	11,100	9,083	2,017
Elections Administrator:				
Salaries and personnel costs	867,388	867,406	867,405	1
Operating costs	377,937	377,937	206,048	171,889
Information technology costs	-	-	139	(139)
Elections Services:				
Salaries and personnel costs	433,200	778,685	778,683	2
Operating costs	455,150	402,050	345,359	56,691
Information technology costs	-	53,100	52,160	940

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Human Resources:				
Salaries and personnel costs	959,268	959,268	923,375	35,893
Operating costs	168,843	147,343	122,753	24,590
Information technology costs	-	1,500	1,052	448
Capital acquisitions	-	-	-	-
Vehicle Maintenance:				
Salaries and personnel costs	971,330	967,300	949,625	17,675
Operating costs	(866,455)	(613,264)	(846,770)	233,506
Information technology costs	377	377	270	107
Records Management:				
Salaries and personnel costs	454,103	448,263	419,179	29,084
Operating costs	23,391	17,415	11,431	5,984
Information technology costs	101	5,843	5,796	47
Central Mailroom:				
Salaries and personnel costs	282,352	279,362	266,265	13,097
Operating costs	594,188	574,188	536,167	38,021
Facilities Management and Planning:				
Salaries and personnel costs	814,890	834,880	820,200	14,680
Operating costs	55,798	54,303	47,064	7,239
Information technology costs	-	15,195	10,050	5,145
Facilities Maintenance:				
Salaries and personnel costs	1,497,227	1,468,247	1,390,624	77,623
Operating costs	1,415,879	1,475,879	1,297,234	178,645
Information technology costs	7,500	7,500	7,494	6
Capital acquisitions	-	-	78,755	(78,755)
Facilities Operations:				
Salaries and personnel costs	250,547	239,087	232,080	7,007
Operating costs	4,810,693	4,560,693	4,153,395	407,298
Janitorial:				
Salaries and personnel costs	669,236	658,596	646,161	12,435
Operating costs	1,028,299	1,028,299	968,995	59,304
Jail Maintenance:				
Salaries and personnel costs	787,183	789,313	765,223	24,090
Operating costs	892,927	1,100,768	990,314	110,454
Information technology costs	10,000	2,159	970	1,189
Interdepartmental Construction:				
Salaries and personnel costs	1,251,088	1,246,388	1,189,585	56,803
Operating costs	79,523	114,573	112,071	2,502
Information technology costs	-	14,950	14,860	90
County Attorney:				
Salaries and personnel costs	3,365,947	3,365,947	3,142,209	223,738
Operating costs	227,147	466,043	344,713	121,330
Information technology costs	5,007	5,007	1,939	3,068
Information Technology:				
Salaries and personnel costs	6,508,980	6,458,510	6,175,857	282,653
Operating costs	7,700,009	6,440,122	5,229,458	1,210,664
Information technology costs	471,602	471,602	402,396	69,206
Purchasing:				
Salaries and personnel costs	1,042,462	1,034,842	989,656	45,186
Operating costs	47,947	47,608	38,366	9,242
Information technology costs	-	339	339	-
Total General Administration	62,171,177	59,516,630	55,204,161	4,312,469

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Financial Administration				
County Auditor:				
Salaries and personnel costs	2,509,566	2,511,152	2,513,536	(2,384)
Operating costs	76,685	79,302	70,247	9,055
Information technology costs	1,000	1,000	70	930
County Treasurer:				
Salaries and personnel costs	1,035,225	1,061,304	1,021,096	40,208
Operating costs	142,120	650,846	567,675	83,171
Tax Assessor/Collector:				
Salaries and personnel costs	5,401,831	5,401,831	5,208,989	192,842
Operating costs	470,642	526,235	492,849	33,386
Information technology costs	1,210	619	604	15
Budget Office:				
Salaries and personnel costs	688,632	688,632	683,338	5,294
Operating costs	24,189	30,439	24,114	6,325
Information technology costs	562	562	534	28
Total Financial Administration	10,351,662	10,951,922	10,583,052	368,870
Administration of Justice				
County Court-at-Law #1:				
Salaries and personnel costs	634,727	634,727	627,836	6,891
Operating costs	252,853	435,357	435,000	357
Information technology costs	-	1,000	436	564
County Court-at-Law #2:				
Salaries and personnel costs	662,546	662,546	657,612	4,934
Operating costs	252,944	262,794	262,606	188
Information technology costs	-	1,500	-	1,500
County Court-at-Law #3:				
Salaries and personnel costs	623,194	623,684	618,817	4,867
Operating costs	237,195	495,521	495,450	71
Information technology costs	-	50	-	50
County Court-at-Law #4:				
Salaries and personnel costs	623,777	623,777	616,709	7,068
Operating costs	260,332	649,732	613,305	36,427
Information technology costs	-	600	449	151
Associate County Court-at-Law:				
Operating costs	-	200,000	-	200,000
County Court-at-Law #5:				
Salaries and personnel costs	611,421	611,421	595,796	15,625
Operating costs	241,536	524,747	524,449	298
Information technology costs	-	274	-	274
County Court-at-Law #6:				
Salaries and personnel costs	613,875	613,875	608,407	5,468
Operating costs	243,379	538,879	538,194	685

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
240th District Court:				
Salaries and personnel costs	295,438	295,438	289,039	6,399
Operating costs	240,368	500,368	490,414	9,954
268th District Court:				
Salaries and personnel costs	287,017	289,477	289,477	-
Operating costs	235,046	1,296,226	1,296,092	134
Information technology costs	1,200	1,200	150	1,050
328th District Court:				
Salaries and personnel costs	485,842	486,192	486,189	3
Operating costs	241,424	443,117	443,037	80
387th District Court:				
Salaries and personnel costs	489,917	489,677	484,646	5,031
Operating costs	163,560	269,937	267,742	2,195
Information technology costs	-	1,155	1,154	1
400th District Court:				
Salaries and personnel costs	295,849	295,849	287,220	8,629
Operating costs	213,263	780,662	780,472	190
Information technology costs	-	2,041	2,037	4
434th District Court:				
Salaries and personnel costs	296,996	292,723	289,298	3,425
Operating costs	233,201	1,069,756	1,067,965	1,791
505th District Court:				
Salaries and personnel costs	485,354	499,019	499,019	-
Operating costs	232,528	232,868	160,265	72,603
Information technology costs	-	715	162	553
458th District Court:				
Salaries and personnel costs	292,446	297,316	297,311	5
Operating costs	240,229	337,269	337,904	(635)
Child Support:				
Salaries and personnel costs	525,925	512,805	476,822	35,983
Operating costs	21,927	21,927	19,858	2,069
District Clerk:				
Salaries and personnel costs	5,081,084	5,081,384	5,017,606	63,778
Operating costs	322,561	342,323	319,461	22,862
Information technology costs	7,000	15,251	14,456	795
District Clerk Jury Payments:				
Operating costs	275,000	275,000	114,018	160,982
Justice of the Peace Precinct #1, Place 1:				
Salaries and personnel costs	618,157	618,157	600,349	17,808
Operating costs	23,815	25,315	24,266	1,049
Justice of the Peace Precinct #1, Place 2:				
Salaries and personnel costs	851,473	851,473	850,185	1,288
Operating costs	38,154	36,684	30,043	6,641
Information technology costs	445	2,995	2,858	137
Justice of the Peace Precinct #2:				
Salaries and personnel costs	783,337	783,337	715,947	67,390
Operating costs	40,651	39,707	36,889	2,818
Information technology costs	-	2,024	2,001	23
Justice of the Peace Precinct #3:				
Salaries and personnel costs	711,547	711,547	668,315	43,232
Operating costs	28,290	29,370	22,274	7,096

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Justice of the Peace Precinct #4:				
Salaries and personnel costs	739,081	739,081	708,006	31,075
Operating costs	28,972	30,052	26,706	3,346
Bail Bond Board:				
Salaries and personnel costs	140,381	140,381	135,491	4,890
Operating costs	7,363	8,367	7,641	726
Information technology costs	1,922	918	315	603
District Attorney:				
Salaries and personnel costs	14,324,572	14,479,122	14,398,322	80,800
Operating costs	1,138,771	760,258	691,402	68,856
Information technology costs	29,591	29,591	21,617	7,974
Public Defender - Mental Health:				
Salaries and personnel costs	2,272,660	2,251,430	2,174,213	77,217
Operating costs	159,212	103,095	99,730	3,365
Information technology costs	2,200	7,750	7,688	62
District Judges Fees/Services:				
Operating costs	3,500,000	-	-	-
Sheriff Detention Operating:				
Salaries and personnel costs	27,081,467	26,368,427	25,602,339	766,088
Operating costs	8,589,999	9,676,599	8,569,074	1,107,525
Information technology costs	17,496	17,496	16,563	933
Sheriff - Bailiffs:				
Salaries and personnel costs	3,849,944	3,845,944	3,727,077	118,867
Operating costs	150,186	150,186	119,857	30,329
Information technology costs	1,900	1,900	1,903	(3)
240th,400th District Court Associate Judge				
Salaries and personnel costs	299,415	298,593	297,434	1,159
Operating costs	16,292	14,347	14,626	(279)
Information technology costs	-	4,232	2,767	1,465
Indigent Defense Program:				
Salaries and personnel costs	300,026	297,506	283,233	14,273
Operating costs	51,301	51,284	53,477	(2,193)
Information technology costs	-	17	-	17
Behavioral Health Services:				
Salaries and personnel costs	722,317	719,697	716,712	2,985
Operating costs	34,312	33,887	32,354	1,533
Information technology costs	-	425	225	200
Capital acquisitions	312	312	307	5
268th,434th District Court Associate Judge:				
Salaries and personnel costs	299,851	327,109	327,108	1
Operating costs	18,242	18,242	15,800	2,442
Courts Administration:				
Salaries and personnel costs:	233,840	219,570	145,882	73,688
Operating costs	35,246	31,246	29,166	2,080
Information technology costs	-	4,000	-	4,000
Associate County Court-at-Law A:				
Salaries and personnel costs	264,987	264,987	29,021	235,966
Operating costs	17,774	17,774	7,151	10,623

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>
Associate County Court-at-Law B:				
Salaries and personnel costs	289,613	289,613	289,111	502
Operating costs	15,614	20,099	18,138	1,961
Information technology costs	806	806	-	806
268th District Court Associate Judge:				
Salaries and personnel costs	304,257	304,257	301,697	2,560
Operating costs	13,825	13,825	10,195	3,630
Information technology costs	300	300	178	122
End Program				
Salaries and personnel costs	-	39,295	20,195	19,100
Operating costs	-	1,409	342	1,067
Medical Examiner:				
Salaries and personnel costs	1,967,738	2,195,480	2,198,320	(2,840)
Operating costs	555,452	535,453	501,846	33,607
Information technology costs	3,913	8,035	7,557	478
Adult Probation Operating:				
Salaries and personnel costs	94,428	91,418	91,409	9
Operating costs	65,673	65,673	63,323	2,350
Information technology costs	987	987	-	987
CSR Program:				
Salaries and personnel costs	322,930	318,230	268,918	49,312
Operating costs	26,143	26,143	22,514	3,629
Drug Court - County:				
Operating costs	107,171	107,171	22,695	84,476
Pre-trial Bond Program:				
Salaries and personnel costs	178,195	310,408	207,697	102,711
Operating costs	42,595	90,083	66,163	23,920
Total Administration of Justice	<u>87,636,095</u>	<u>89,443,298</u>	<u>85,633,512</u>	<u>3,809,786</u>
Construction and Maintenance				
Engineering:				
Salaries and personnel costs	2,858,793	2,841,513	2,738,695	102,818
Operating costs	589,650	589,650	552,976	36,674
Information technology costs	12,500	12,500	10,413	2,087
Landfill:				
Salaries and personnel costs	42,122	42,122	38,354	3,768
Operating costs	81,193	81,193	60,741	20,452
Recycling Center:				
Salaries and personnel costs	212,885	212,885	200,832	12,053
Operating costs	110,153	205,153	168,080	37,073
Total Construction and Maintenance	<u>3,907,296</u>	<u>3,985,016</u>	<u>3,770,091</u>	<u>214,925</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Health and Welfare:				
Ambulance - EMS:				
Salaries and personnel costs	15,887,097	15,887,097	16,188,162	(301,065)
Operating costs	2,345,241	2,646,311	2,314,264	332,047
Information technology costs	9,808	9,808	9,503	305
Public Transportation:				
Operating costs	2,684,769	1,669,101	60,483	1,608,618
Information technology costs	1,000	1,000	789	211
Health Department - County:				
Salaries and personnel costs	799,787	796,897	777,112	19,785
Operating costs	96,433	95,233	67,838	27,395
Clinical Health Immunization:				
Salaries and personnel costs	647,343	641,053	628,865	12,188
Operating costs	34,298	34,298	31,138	3,160
Animal Control:				
Salaries and personnel costs	1,431,530	1,408,760	1,345,010	63,750
Operating costs	280,321	277,721	236,800	40,921
Information technology costs	-	2,600	50	2,550
Health and Human Services:				
Salaries and personnel costs	1,321,561	1,321,666	1,256,299	65,367
Operating costs	135,557	134,852	130,637	4,215
Information technology costs	-	600	544	56
Senior Center:				
Salaries and personnel costs	393,531	382,281	339,895	42,386
Operating costs	97,746	95,746	53,615	42,131
Information technology costs	-	500	412	88
Environmental Services:				
Salaries and personnel costs	1,591,970	1,586,450	1,534,665	51,785
Operating costs	149,076	144,276	137,605	6,671
Information technology costs	2,850	7,650	7,494	156
CIHC Coordinator - County:				
Salaries and personnel costs	705,241	695,951	659,018	36,933
Operating costs	1,887,270	1,887,270	1,050,526	836,744
Social Services:				
Salaries and personnel costs	1,301,052	1,271,047	1,138,080	132,967
Operating costs	427,311	462,911	364,747	98,164
Information technology costs	1,500	2,910	1,907	1,003
Child Protective Services				
Operating costs	-	66,200	66,197	3
Community Development				
Operating costs	-	38,878	218	38,660
Total Health and Welfare	32,232,292	31,569,067	28,401,873	3,167,194
Cooperative Services				
Extension Service:				
Salaries and personnel costs	558,021	558,021	549,809	8,212
Operating costs	385,603	385,003	368,252	16,751
Information technology costs	-	600	479	121
Veterans Service:				
Salaries and personnel costs	252,682	252,682	250,249	2,433
Operating costs	14,539	14,539	11,185	3,354
Total Cooperative Services	1,210,845	1,210,845	1,179,974	30,871

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Public Safety				
Civil Service Commission:				
Salaries and personnel costs	95,825	95,825	95,581	244
Operating costs	12,410	62,410	15,874	46,536
Fire Marshal:				
Salaries and personnel costs	2,872,385	2,872,385	2,774,708	97,677
Operating costs	1,544,895	1,467,895	1,410,144	57,751
Information technology costs	5,600	14,815	6,449	8,366
Capital acquisitions	-	62,000	29,083	32,917
Department of Public Safety:				
Salaries and personnel costs	154,950	154,950	152,510	2,440
Operating costs	30,075	30,075	25,740	4,335
Information technology costs	1,000	1,000	964	36
DPS - License and Weight:				
Operating costs	5,778	5,778	3,133	2,645
Information technology costs	785	785	238	547
Constable Precinct #1:				
Salaries and personnel costs	2,316,113	2,316,113	2,277,596	38,517
Operating costs	184,613	184,613	184,252	361
Information technology costs	3,300	3,300	3,251	49
Constable Precinct #2:				
Salaries and personnel costs	2,009,594	2,021,692	1,988,895	32,797
Operating costs	213,903	225,758	188,869	36,889
Information technology costs	34,396	59,697	49,242	10,455
Capital acquisitions	-	13,024	13,024	-
Constable Precinct #3:				
Salaries and personnel costs	1,749,924	1,740,871	1,740,867	4
Operating costs	243,302	240,125	237,813	2,312
Information technology costs	-	26	26	-
Constable Precinct #4:				
Salaries and personnel costs	1,486,011	1,398,011	1,292,172	105,839
Operating costs	176,069	249,409	236,830	12,579
Information technology costs	1,810	9,810	7,958	1,852
Sheriff Enforcement Operating:				
Salaries and personnel costs	36,659,268	36,320,308	35,644,819	675,489
Operating costs	4,710,148	4,451,705	4,119,529	332,176
Information technology costs	110,414	110,414	92,817	17,597
Capital acquisitions	130,000	140,140	140,089	51
Commissary Administration:				
Operating costs	-	15,668	13,788	1,880
Information technology costs	-	5,313	6,763	(1,450)
Capital acquisitions	-	479,983	327,392	152,591
Emergency Management - County:				
Salaries and personnel costs	648,316	644,966	624,371	20,595
Operating costs	149,118	173,418	111,184	62,234
Information technology costs	8,500	9,200	5,258	3,942
Total Public Safety	55,558,502	55,581,482	53,821,229	1,760,253

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>
Parks and Recreation				
Fairgrounds:				
Salaries and personnel costs	602,455	602,455	574,971	27,484
Operating costs	162,044	161,255	157,910	3,345
Information technology costs	-	1,000	830	170
Jones Creek Ranch:				
Salaries and personnel costs	507,244	454,473	402,673	51,800
Operating costs	119,686	118,849	102,686	16,163
Parks Department:				
Salaries and personnel costs	1,979,162	2,023,153	1,945,313	77,840
Operating costs	1,001,734	1,039,586	980,946	58,640
Information technology costs	4,600	9,851	8,212	1,639
Capital acquisitions	-	9,500	9,216	284
Total Parks and Recreation	<u>4,376,925</u>	<u>4,420,122</u>	<u>4,182,757</u>	<u>237,365</u>
Libraries and Education				
County Library Operating:				
Salaries and personnel costs	14,905,371	14,775,001	14,229,448	545,553
Operating costs	4,352,795	4,303,371	3,971,137	332,234
Information technology costs	324,735	277,235	275,545	1,690
Capital acquisitions	-	32,375	32,375	-
Total Libraries and Education	<u>19,582,901</u>	<u>19,387,982</u>	<u>18,508,505</u>	<u>879,477</u>
Total Expenditures	<u>277,027,695</u>	<u>276,066,364</u>	<u>261,285,154</u>	<u>14,781,210</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Excess of Revenues Over Expenditures	<u>28,544,728</u>	<u>30,827,842</u>	<u>42,615,422</u>	<u>11,787,580</u>
Other Financing (Uses)				
Transfers in	-	-	101,598	101,598
Transfers (out)	<u>(23,353,714)</u>	<u>(23,924,144)</u>	<u>(16,295,527)</u>	<u>7,628,617</u>
Total Other Financing (Uses)	<u>(23,353,714)</u>	<u>(23,924,144)</u>	<u>(16,193,929)</u>	<u>7,730,215</u>
Net Change in Fund Balance- Budgetary Basis	5,191,014	6,903,698	26,421,493	19,517,795
Net Adjustment to Reflect Operations in Accordance with GAAP (a)	-	-	(18,640,961)	(18,640,961)
Fund Balance, Beginning of Year	84,597,555	84,597,555	84,597,555	-
Fund Balance, End of Year	<u>\$ 89,788,569</u>	<u>\$ 91,501,253</u>	<u>\$ 92,378,087</u>	<u>\$ 876,834</u>

FORT BEND COUNTY, TEXAS

NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended September 30, 2021

Budgets

Formal budgets are legally adopted on a GAAP basis for the General Fund, certain Special Revenue Funds 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. The County has not adopted an annual appropriations style budget for the major Special Revenue Fund – COVID Response Fund for the year ended September 30, 2021. Instead the county has adopted project length program budgets with in the fund to control spending. As such no annual budget presentation is presented in these financial statements.

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 major operating group level within each department. The four major operating groups are: salary and personnel costs, operating and training costs, information technology costs, and capital acquisition costs. Budgetary transfers between major operating groups within each department require 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 the General Fund, Road & Bridge, Drainage, and Debt Service Fund. 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 following schedule shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

FORT BEND COUNTY, TEXAS

NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION (continued)

For the Year Ended September 30, 2021

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 303,900,576	\$ 47,885,009	\$ 351,785,585
Expenditures	261,285,154	66,538,657	327,823,811
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,615,422	(18,653,648)	23,961,774
Other Financing Sources (Uses)			
Transfers in	101,598	12,687	114,285
Transfers (out)	(16,295,527)		(16,295,527)
Total Other Financing Sources (Uses)	(16,193,929)	12,687	(16,181,242)
Net Change in Fund Balance	26,421,493	(18,640,961)	7,780,532
Fund Balance, Beginning of Year			84,597,555
Fund Balance, End of Year			<u>\$ 92,378,087</u>

Excess of Expenditures over Appropriations

For the year ended September 30, 2021, minor variances where expenditures exceeded appropriations in certain budget categories in the following departments:

Elections Administrator	Information technology cost	\$ 139
Facilities Maintenance	Capital acquisitions	78,755
458 th District Court	Operating costs	635
County Auditor	Salaries and personnel costs	2,384
Sheriff – Bailiffs	Information technology cost	3
Ambulance -EMS	Salaries and personnel costs	301,065
240th,400th District Court Associate Judge	Operating costs	279
Indigent defense Program	Operating costs	2,193
Commissary Administration	Information technology cost	1,450
Medical Examiner	Salaries and personnel costs	2,840

The minor budget deficiencies shown in the various departments was primarily due to end of year accruals that prevented the ability to amend the budget.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Changes in Net Pension Liability and Related Ratios
Last Seven Measurement Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total pension liability:				
Service cost	\$ 23,184,026	\$ 21,673,040	\$ 21,333,544	\$ 20,191,736
Interest on total pension liability	60,538,396	56,332,038	52,419,993	48,371,860
Effect of plan changes	-	-	-	-
Effect of assumptions changes or inputs	51,120,886	-	-	1,015,574
Effect of economic/demographic gains or losses	2,968,906	2,352,654	582,860	2,563,971
Benefit payments, including refunds of employee contributions	<u>(31,409,557)</u>	<u>(28,523,390)</u>	<u>(24,316,575)</u>	<u>(22,337,946)</u>
Net change in total pension liability	106,402,657	51,834,342	50,019,822	49,805,195
Total pension liability - Beginning of Year	<u>739,602,598</u>	<u>687,768,256</u>	<u>637,748,434</u>	<u>587,943,239</u>
Total pension liability - End of Year (a)	<u>\$ 846,005,255</u>	<u>\$ 739,602,598</u>	<u>\$ 687,768,256</u>	<u>\$ 637,748,434</u>
Plan fiduciary net position:				
Member contributions	12,863,134	11,859,935	11,248,997	10,725,864
Employer contributions	22,951,795	20,092,442	19,381,467	18,270,569
Net investment income	71,462,219	97,120,399	(11,039,840)	75,247,421
Benefit payments, including refunds of employee contributions	(31,409,557)	(28,523,390)	(24,316,575)	(22,337,946)
Administrative expenses	(561,343)	(527,072)	(475,036)	(396,609)
Other	119,446	213,118	250,019	84,406
Net change in plan fiduciary net position	<u>75,425,694</u>	<u>100,235,432</u>	<u>(4,950,968)</u>	<u>81,593,705</u>
Plan fiduciary net position - Beginning of Year	<u>691,661,092</u>	<u>591,425,660</u>	<u>596,376,628</u>	<u>514,782,923</u>
Plan fiduciary net position - End of Year (b)	<u>767,086,786</u>	<u>691,661,092</u>	<u>591,425,660</u>	<u>596,376,628</u>
Net pension liability - End of Year (a) - (b)	<u>\$ 78,918,469</u>	<u>\$ 47,941,506</u>	<u>\$ 96,342,596</u>	<u>\$ 41,371,806</u>
Plan fiduciary net position as a percentage of total pension liability	90.67%	93.52%	85.99%	93.51%
Covered payroll (measurement year)	\$ 183,759,053	\$ 169,413,556	\$ 159,913,179	\$ 152,891,842
Net pension liability as a percentage of covered payroll	42.95%	28.30%	60.25%	27.06%

Note: GASB 68 requires 10 years of net pension liability and related ratios information. This information is not available and has not been calculated prior to the first measurement year ended December 31, 2014. In the future, such information will be used to populate this schedule as it becomes available.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Changes in Net Pension Liability and Related Ratios
Last Seven Measurement Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability:			
Service cost	\$ 19,342,565	\$ 17,634,188	\$ 16,523,133
Interest on total pension liability	44,158,326	41,231,027	38,158,329
Effect of plan changes	-	(3,757,840)	-
Effect of assumptions changes or inputs	-	5,221,392	-
Effect of economic/demographic gains or losses	(838,894)	(4,826,769)	(317,076)
Benefit payments, including refunds of employee contributions	<u>(20,403,337)</u>	<u>(18,596,903)</u>	<u>(16,821,825)</u>
Net change in total pension liability	42,258,660	36,905,095	37,542,561
Total pension liability - Beginning of Year	<u>545,684,579</u>	<u>508,779,484</u>	<u>471,236,923</u>
Total pension liability - End of Year (a)	<u>\$ 587,943,239</u>	<u>\$ 545,684,579</u>	<u>\$ 508,779,484</u>
Plan fiduciary net position:			
Member contributions	9,752,784	8,950,888	8,374,898
Employer contributions	16,407,504	15,499,968	14,592,621
Net investment income	35,146,589	(3,695,830)	29,818,164
Benefit payments, including refunds of employee contributions	(20,403,337)	(18,596,903)	(16,821,825)
Administrative expenses	(382,614)	(341,868)	(351,781)
Other	<u>(833,565)</u>	<u>(697,460)</u>	<u>(187,536)</u>
Net change in plan fiduciary net position	39,687,361	1,118,795	35,424,541
Plan fiduciary net position - Beginning of Year	<u>475,095,562</u>	<u>473,976,767</u>	<u>438,552,226</u>
Plan fiduciary net position - End of Year (b)	<u>514,782,923</u>	<u>475,095,562</u>	<u>473,976,767</u>
Net pension liability - End of Year (a) - (b)	<u>\$ 73,160,316</u>	<u>\$ 70,589,017</u>	<u>\$ 34,802,717</u>
Plan fiduciary net position as a percentage of total pension liability	87.56%	87.06%	93.16%
Covered payroll (measurement year)	\$ 139,138,120	\$ 127,676,972	\$ 119,513,775
Net pension liability as a percentage of covered payroll	52.58%	55.29%	29.12%

FORT BEND COUNTY, TEXAS**REQUIRED PENSION SUPPLEMENTARY INFORMATION (continued)**
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)**Schedule of Contributions****Last Ten Fiscal Years**

<u>Year ending September 30</u>	<u>Actuarially determined contribution</u>	<u>Actual contributions</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
2021	\$ 22,299,622	\$ 22,299,622	\$ -	\$ 180,229,300	12.4%
2020	21,859,935	21,859,935	-	175,597,338	12.4%
2019	20,083,743	20,083,743	-	167,943,599	12.0%
2018	19,079,463	19,079,463	-	158,864,576	12.0%
2017	18,004,101	18,004,101	-	148,617,583	12.1%
2016	16,282,073	16,282,073	-	141,373,051	11.5%
2015	15,237,042	15,237,042	-	125,320,314	12.2%
2014	14,139,360	14,139,360	-	117,481,100	12.0%
2013	12,681,672	12,681,672	-	110,913,229	11.4%
2012	12,127,523	12,127,523	-	110,352,543	11.0%

FORT BEND COUNTY, TEXAS

NOTES TO PENSION REQUIRED SUPPLEMENTARY INFORMATION

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of Return	7.50%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2020: New inflation and investment rate of return were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015 -2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018 - 2020: No changes in plan provisions were reflected in the Schedule.

FORT BEND COUNTY, TEXAS

REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION

FORT BEND COUNTY EMPLOYEE BENEFIT PLAN

Schedule of Changes in Total OPEB Liability and Related Ratios

Last Four Measurement Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:				
Service cost	\$ 38,341,775	\$ 33,441,558	\$ 23,158,173	\$ 26,026,355
Interest on total OPEB liability	13,923,861	16,444,674	18,450,312	16,485,782
Effect of plan changes	-	-	-	-
Effect of assumptions changes or inputs	(3,281,342)	32,636,913	134,781,088	(42,936,568)
Effect of economic/demographic gains	-	(64,136,897)	-	-
Benefit payments, including refunds of employee contributions	(11,462,029)	(11,462,029)	(8,223,283)	(8,224,386)
Net change in total OPEB liability	<u>37,522,265</u>	<u>6,924,219</u>	<u>168,166,290</u>	<u>(8,648,817)</u>
Total OPEB liability - Beginning of Year	<u>597,396,893</u>	<u>590,472,674</u>	<u>422,306,384</u>	<u>430,955,201</u>
Total OPEB liability - End of Year	<u>\$ 634,919,158</u>	<u>\$ 597,396,893</u>	<u>\$ 590,472,674</u>	<u>\$ 422,306,384</u>
Covered employee payroll	\$ 176,491,400	\$ 176,491,400	\$ 145,538,474	\$ 139,138,120
Total OPEB liability as a percentage of covered employee payroll	359.75%	338.48%	405.72%	303.52%

Key Actuarial Methods and Assumptions

Valuation Date	September 30, 2021
Discount Rate	2.26%
	Based on the Bond Buyer's 20-year AA rated General Obligation Index at measurement date
Actuarial cost method	Entry Age Normal
Inflation	2.20%
Medical Trend Rate	5.9% - 3.7% Pre-65 year medical 5.5% - 3.7% Post-65 year prescription
Salary increases including inflation	4.50% - 0.60%

Note: There are no assets accumulated in a trust that meets the criteria of GASB to pay related benefits for the OPEB plan.

CHANGES IN ACTUARIAL ASSUMPTIONS SINCE PRIOR VALUATION

Discount Rate: From 2.21% to 2.26%. The discount rate is based on the Bond Buyer's 20-year General Obligation Index immediately prior to or coincident with the measurement date. This assumption change resulted in a gain of \$5.6 million.

Mortality: Updated to reflect the new MP-2021 mortality improvement scales released by the Society of Actuaries' Retirement Plans Experience Committee. Mortality was changed to reflect the most current table recommended by the Society of Actuaries. This assumption change resulted in a loss of \$2.4 million.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Fort Bend County Assistance Districts

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. Although portions of the Districts' revenues are used for capital purchases, these funds are best categorized as special revenue funds. These funds are restricted by state statute. This includes active Funds 130, 131, 133, 134, 135, 136, 137, 138, 139, 140, 470, 471, 472, 473, 474, 475 and 476.

Fort Bend County ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100; the term of the agreement is 15 years beginning with Calendar 2010 and extending through Calendar 2025. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its District boundaries. These funds are restricted by the interlocal agreement for capital mobility improvements along FM 1093 within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 145.

Juvenile Operations

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. These funds are restricted for the support of juvenile probation pursuant to state statutes and granting agencies with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 150.

Road and Bridge

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

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad-valorem taxes. These funds are restricted pursuant to state statute. This includes Fund 160.

Lateral Road

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

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is restricted for spending on Texas historical markers. These funds are restricted pursuant to donor requirements. 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 restricted for assisting Fort Bend County residents that demonstrate an inability to pay their various utility bills. These funds are restricted pursuant to grant and donor requirements. This includes Funds 175, 185, and 190.

Special Revenue Funds (continued)

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. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to grant requirements. This includes Fund 200.

Fort Bend County Historical Commission

This fund is used to account for funds donated for the purpose of encouraging and assisting historical awareness and appreciation within Fort Bend County. The commission maintains a survey of the county's historical buildings, sites, cemeteries, archeological sites and other historic features within the county and assists and advises in the application process for Texas historical markers. This includes Fund 207.

Library Donations

This fund is used to account for donations by private citizens, which are used for the purchase of books and equipment for the County library system. These funds are restricted pursuant to donor requirements. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees, which are restricted for the use of continuing education of the probate staff pursuant to state statute. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to state statute. 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 restricted for law enforcement activities of the Sheriff's department pursuant to donor requirements. This includes Fund 265.

Special Revenue Funds (continued)

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. These funds are restricted pursuant to donor requirements. 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 and staff. These funds are restricted pursuant to state statute. This includes Fund 280.

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. These funds are restricted pursuant to state statute. 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. These funds are restricted pursuant to state statute. This includes Fund 290.

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. These funds are restricted pursuant to state statute. 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 restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

County Child Abuse Prevention

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

Law Enforcement Officer's 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 that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 360.

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. These funds are restricted pursuant to grant requirements. This includes Fund 385.

Special Revenue Funds (continued)

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. These funds are restricted pursuant to donor and grant requirements. 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 monies received from the U.S. Department of Housing and Urban Development (“HUD”) to develop a home ownership program for low and moderate income families. These funds are restricted pursuant to grant requirements. 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. These funds are restricted pursuant to grant requirements. 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. These funds are restricted pursuant to grant requirements. This includes Fund 415.

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Justice Department (“TJJJ”). The funds must be disbursed and restricted for use in accordance with TJJJ regulations. This includes Fund 430.

CSCD – Pre-trial Bond

This fund is used to account for fees collected by the County from defendants participating in the pre-trial bond supervision program. The collected fees are used for costs associated with administering the program. These funds are restricted pursuant to state statute. This includes Fund 452.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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 are disbursed and restricted in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453 and 454.

Sheriff’s Commissary Fund

This fund is used to account for the proceeds of jail commissary commissions received by the County to be used for the benefit of the inmates and the facilities. Prior to fiscal year 2021, this fund was reported as an agency fund. This includes Fund 892.

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. This includes Fund 850.

Other Self-Funded Insurance

This fund is used to account for allocations from various County budgets to administer the self-funded pool for the administration of workers' compensation, property and casualty insurance, and unemployment insurance. Unemployment insurance is administered through Texas Association of Counties’ self-funded consortium. This includes Fund 855.

Fiduciary Funds

Custodial Funds

These funds are used to account for collections and disbursements of court costs, fees, fines, and other funds due to other entities for which the County serves as the fiscal agent. These include Funds 886, 888 and 890.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 25,458,635	\$ 6,127,759	\$ 4,536,577	\$ 10,008,332	\$ 16,230,319
Taxes receivable, net	2,811,742	-	-	748,951	313,813
Grants receivable	-	-	12,348	-	3,593,227
Other receivables	16,880	1,650,249	10,246	180,208	1,431
Due from other funds	-	-	5,858	1,728,636	5,160
Prepaid items	-	-	310	21	-
Total Assets	\$ 28,287,257	\$ 7,778,008	\$ 4,565,339	\$ 12,666,148	\$ 20,143,950
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	719,446
Due to other funds	511,430	53,003	3,206,724	3,393,900	3,145,644
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	511,430	53,003	3,206,724	3,393,900	3,865,090
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	748,951	313,812
Total Deferred Inflows of Resources	-	-	-	748,951	313,812
Fund Balances:					
Nonspendable	-	-	310	21	-
Restricted	27,775,827	7,725,005	1,358,305	8,523,276	15,965,048
Total Fund Balances	27,775,827	7,725,005	1,358,615	8,523,297	15,965,048
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 28,287,257	\$ 7,778,008	\$ 4,565,339	\$ 12,666,148	\$ 20,143,950

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
Assets					
Cash and cash equivalents	\$ 1,256,051	\$ 4,620	\$ 34,679	\$ 1,333,410	\$ 624,748
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	210	646	-
Due from other funds	-	-	-	38,220	690
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,256,051</u>	<u>\$ 4,620</u>	<u>\$ 34,889</u>	<u>\$ 1,372,276</u>	<u>\$ 625,438</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	52,900	14,198
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,900</u>	<u>14,198</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	1,256,051	4,620	34,889	1,319,376	611,240
Total Fund Balances	<u>1,256,051</u>	<u>4,620</u>	<u>34,889</u>	<u>1,319,376</u>	<u>611,240</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,256,051</u>	<u>\$ 4,620</u>	<u>\$ 34,889</u>	<u>\$ 1,372,276</u>	<u>\$ 625,438</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	<u>FBC Historical Commission</u>	<u>Library Donations</u>	<u>Probate Court Training</u>	<u>Juvenile Alert Program</u>	<u>Juvenile Probation Special</u>
Assets					
Cash and cash equivalents	\$ 9,643	\$ 100,141	\$ 153,704	\$ 55,813	\$ 216,657
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	148	-	-	2,743
Due from other funds	-	-	1,125	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 9,643</u>	<u>\$ 100,289</u>	<u>\$ 154,829</u>	<u>\$ 55,813</u>	<u>\$ 219,400</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	13	-	-	2,590
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>2,590</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	9,643	100,276	154,829	55,813	216,810
Total Fund Balances	<u>9,643</u>	<u>100,276</u>	<u>154,829</u>	<u>55,813</u>	<u>216,810</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,643</u>	<u>\$ 100,289</u>	<u>\$ 154,829</u>	<u>\$ 55,813</u>	<u>\$ 219,400</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Assets					
Cash and cash equivalents	\$ 37,747	\$ 4,696	\$ 8,163	\$ 287,912	\$ 5,243,419
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	28	-	-	-	200,590
Prepaid items	-	-	-	-	803
Total Assets	<u>\$ 37,775</u>	<u>\$ 4,696</u>	<u>\$ 8,163</u>	<u>\$ 287,912</u>	<u>\$ 5,444,812</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	3,919	-	-	2,140	54,666
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>3,919</u>	<u>-</u>	<u>-</u>	<u>2,140</u>	<u>54,666</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	803
Restricted	33,856	4,696	8,163	285,772	5,389,343
Total Fund Balances	<u>33,856</u>	<u>4,696</u>	<u>8,163</u>	<u>285,772</u>	<u>5,390,146</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 37,775</u>	<u>\$ 4,696</u>	<u>\$ 8,163</u>	<u>\$ 287,912</u>	<u>\$ 5,444,812</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets					
Cash and cash equivalents	\$ 94,622	\$ 410,235	\$ 6,991,280	\$ 20,883	\$ 235,335
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	9,584	25,317	-	-
Due from other funds	1,206	-	-	137	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 95,828	\$ 419,819	\$ 7,016,597	\$ 21,020	\$ 235,335
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	10	27,446	189,301	-	3,989
Due to other governments	-	-	3,716,826	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	10	27,446	3,906,127	-	3,989
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	95,818	392,373	3,110,470	21,020	231,346
Total Fund Balances	95,818	392,373	3,110,470	21,020	231,346
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 95,828	\$ 419,819	\$ 7,016,597	\$ 21,020	\$ 235,335

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Assets						
Cash and cash equivalents	\$ 409,347	\$ 99,833	\$ -	\$ 61	\$ 152,439	\$ 58,982
Taxes receivable, net	-	-	-	-	-	-
Grants receivable	-	15,186	876,009	-	-	-
Other receivables	-	-	-	-	2,473	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	900	-	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 115,019</u>	<u>\$ 876,909</u>	<u>\$ 61</u>	<u>\$ 154,912</u>	<u>\$ 58,982</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-	-
Due to other funds	-	1,688	876,909	-	-	1,847
Due to other governments	-	-	-	-	-	-
Unearned revenues	409,347	-	-	61	154,912	57,135
Total Liabilities	<u>409,347</u>	<u>1,688</u>	<u>876,909</u>	<u>61</u>	<u>154,912</u>	<u>58,982</u>
Deferred Inflows of Resources						
Unavailable revenue-property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances :						
Nonspendable	-	-	900	-	-	-
Restricted	-	113,331	(900)	-	-	-
Total Fund Balances	<u>-</u>	<u>113,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 115,019</u>	<u>\$ 876,909</u>	<u>\$ 61</u>	<u>\$ 154,912</u>	<u>\$ 58,982</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets						
Cash and cash equivalents	\$ 94,573	\$ -	\$ 1,611,443	\$ 2,949,268	\$ 2,259,116	\$ 87,120,442
Taxes receivable, net	-	-	-	-	-	3,874,506
Grants receivable	-	454,467	-	-	-	4,951,237
Other receivables	-	-	-	-	-	1,900,135
Due from other funds	-	-	84,901	157,527	-	2,224,078
Prepaid items	-	-	-	-	-	2,034
Total Assets	<u>\$ 94,573</u>	<u>\$ 454,467</u>	<u>\$ 1,696,344</u>	<u>\$ 3,106,795</u>	<u>\$ 2,259,116</u>	<u>\$ 100,072,432</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ -	\$ -	\$ 1,863	\$ 182,953	\$ -	\$ 184,816
Retainage payable	-	-	-	-	-	719,446
Due to other funds	13,382	130,643	35,567	371,241	25,378	12,118,528
Due to other governments	-	-	-	282,563	377,538	4,376,927
Unearned revenues	-	323,824	-	2,270,038	-	3,215,317
Total Liabilities	<u>13,382</u>	<u>454,467</u>	<u>37,430</u>	<u>3,106,795</u>	<u>402,916</u>	<u>20,615,034</u>
Deferred Inflows of Resources						
Unavailable revenue-property taxes	-	-	-	-	-	1,062,763
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,062,763</u>
Fund Balances:						
Nonspendable	-	-	-	-	-	2,034
Restricted	81,191	-	1,658,914	-	1,856,200	78,392,601
Total Fund Balances	<u>81,191</u>	<u>-</u>	<u>1,658,914</u>	<u>-</u>	<u>1,856,200</u>	<u>78,394,635</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 94,573</u>	<u>\$ 454,467</u>	<u>\$ 1,696,344</u>	<u>\$ 3,106,795</u>	<u>\$ 2,259,116</u>	<u>\$ 100,072,432</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2021

	FBC				
	Assistance	FBC ESD 100	Juvenile	Road and	Drainage
	Districts	Agreement	Operations	Bridge	District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 11,292,914	\$ 9,603,259
Sales taxes	15,548,188	-	-	-	-
Fines and fees	-	-	-	7,451,971	-
Intergovernmental	-	3,683,810	133,367	274,035	25,497,426
Earnings on investments	27,475	6,893	17,741	19,303	15,459
Miscellaneous	-	-	13,903	175,320	182,515
Total Revenues	<u>15,575,663</u>	<u>3,690,703</u>	<u>165,011</u>	<u>19,213,543</u>	<u>35,298,659</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	15,170,642	-	-
Construction and maintenance	3,578,783	-	-	21,792,548	8,172,128
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>8,920</u>	<u>63,431</u>	<u>60,514</u>	<u>102,017</u>	<u>25,512,006</u>
Total Expenditures	<u>3,587,703</u>	<u>63,431</u>	<u>15,231,156</u>	<u>21,894,565</u>	<u>33,684,134</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	11,987,960	3,627,272	(15,066,145)	(2,681,022)	1,614,525
Other Financing Sources (Uses)					
Transfers in	-	-	15,618,499	-	6,991,922
Transfers (out)	-	-	(101,598)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>15,516,901</u>	<u>-</u>	<u>6,991,922</u>
Net Change in Fund Balances	11,987,960	3,627,272	450,756	(2,681,022)	8,606,447
Fund Balances, Beginning of Year	<u>15,787,867</u>	<u>4,097,733</u>	<u>907,859</u>	<u>11,204,319</u>	<u>7,358,601</u>
Fund Balances, End of Year	<u>\$ 27,775,827</u>	<u>\$ 7,725,005</u>	<u>\$ 1,358,615</u>	<u>\$ 8,523,297</u>	<u>\$ 15,965,048</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2021

	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	442,432	87,410
Intergovernmental	66,631	-	-	-	158,205
Earnings on investments	2,583	7	36	2,233	789
Miscellaneous	-	-	43,584	-	-
Total Revenues	<u>69,214</u>	<u>7</u>	<u>43,620</u>	<u>444,665</u>	<u>246,404</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	451,456	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	34,060	-	-
Public safety	-	-	-	-	45,503
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	32,670
Total Expenditures	<u>-</u>	<u>-</u>	<u>34,060</u>	<u>451,456</u>	<u>78,173</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	69,214	7	9,560	(6,791)	168,231
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	69,214	7	9,560	(6,791)	168,231
Fund Balances, Beginning of Year	<u>1,186,837</u>	<u>4,613</u>	<u>25,329</u>	<u>1,326,167</u>	<u>443,009</u>
Fund Balances, End of Year	<u>\$ 1,256,051</u>	<u>\$ 4,620</u>	<u>\$ 34,889</u>	<u>\$ 1,319,376</u>	<u>\$ 611,240</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2021

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	13,511	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	16	202	274	99	-
Miscellaneous	-	4,158	-	-	12,248
Total Revenues	16	4,360	13,785	99	12,248
Expenditures					
Current:					
General administration	565	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	12,361	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	565	12,361	-	-	-
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(549)	(8,001)	13,785	99	12,248
Other Financing Sources (Uses)					
Transfers in	5,000	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	5,000	-	-	-	-
Net Change in Fund Balances	4,451	(8,001)	13,785	99	12,248
Fund Balances, Beginning of Year	5,192	108,277	141,044	55,714	204,562
Fund Balances, End of Year	\$ 9,643	\$ 100,276	\$ 154,829	\$ 55,813	\$ 216,810

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2021

	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	2,594	-	-	-	2,410,061
Intergovernmental	-	-	-	144,667	-
Earnings on investments	-	8	14	518	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>2,594</u>	<u>8</u>	<u>14</u>	<u>145,185</u>	<u>2,410,061</u>
Expenditures					
Current:					
General administration	-	-	-	72,632	1,098,550
Financial administration	-	-	-	-	-
Administration of justice	11,668	-	-	-	21,969
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	31,028
Total Expenditures	<u>11,668</u>	<u>-</u>	<u>-</u>	<u>72,632</u>	<u>1,151,547</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(9,074)	8	14	72,553	1,258,514
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,074)	8	14	72,553	1,258,514
Fund Balances, Beginning of Year	<u>42,930</u>	<u>4,688</u>	<u>8,149</u>	<u>213,219</u>	<u>4,131,632</u>
Fund Balances, End of Year	<u>\$ 33,856</u>	<u>\$ 4,696</u>	<u>\$ 8,163</u>	<u>\$ 285,772</u>	<u>\$ 5,390,146</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2021

	VII Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	1,621	-
Intergovernmental	-	-	4,700	-	51,272
Earnings on investments	5,400	517	4,890	-	584
Miscellaneous	4,319	616,650	1,048,937	-	-
Total Revenues	9,719	617,167	1,058,527	1,621	51,856
Expenditures					
Current:					
General administration	-	531,496	-	-	2,467
Financial administration	24,593	-	-	-	-
Administration of justice	-	-	117,054	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	338,549	-	115,913
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	102,048	-	-
Total Expenditures	24,593	531,496	557,651	-	118,380
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(14,874)	85,671	500,876	1,621	(66,524)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(14,874)	85,671	500,876	1,621	(66,524)
Fund Balances, Beginning of Year	110,692	306,702	2,609,594	19,399	297,870
Fund Balances, End of Year	\$ 95,818	\$ 392,373	\$ 3,110,470	\$ 21,020	\$ 231,346

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2021

	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Fines and fees	-	-	-	-	-	-
Intergovernmental	-	23,238	5,171,434	-	189,447	82,947
Earnings on investments	-	298	-	-	17,522	117
Miscellaneous	-	1,725	183,580	-	-	-
Total Revenues	-	25,261	5,355,014	-	206,969	83,064
Expenditures						
Current:						
General administration	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Administration of justice	-	-	-	-	45,085	-
Construction and maintenance	-	-	-	-	-	-
Health and human services	-	112,087	4,967,183	-	-	-
Public safety	-	-	-	-	-	83,064
Libraries and education	-	-	-	-	-	-
Capital Outlay	-	-	387,831	-	161,884	-
Total Expenditures	-	112,087	5,355,014	-	206,969	83,064
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	-	(86,826)	-	-	-	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	-	(86,826)	-	-	-	-
Fund Balances, Beginning of Year	-	200,157	-	-	-	-
Fund Balances, End of Year	\$ -	\$ 113,331	\$ -	\$ -	\$ -	\$ -

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2021

	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,896,173
Sales taxes	-	-	-	-	-	15,548,188
Fines and fees	-	-	1,108,060	1,868,545	-	13,386,205
Intergovernmental	123,264	2,418,833	-	3,719,166	-	41,742,442
Earnings on investments	-	-	-	7,725	-	130,703
Miscellaneous	-	-	8,021	4,219	1,847,454	4,146,633
Total Revenues	123,264	2,418,833	1,116,081	5,599,655	1,847,454	95,850,344
Expenditures						
Current:						
General administration	-	-	-	-	-	1,705,710
Financial administration	-	-	-	-	-	24,593
Administration of justice	107,110	2,418,833	767,011	5,433,616	-	24,544,444
Construction and maintenance	-	-	-	-	-	33,543,459
Health and human services	-	-	-	-	-	5,113,330
Public safety	-	-	-	-	1,674,134	2,257,163
Libraries and education	-	-	-	-	-	12,361
Capital Outlay	-	-	-	153,352	-	26,615,701
Total Expenditures	107,110	2,418,833	767,011	5,586,968	1,674,134	93,816,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,154	-	349,070	12,687	173,320	2,033,583
Other Financing Sources (Uses)						
Transfers in	-	-	-	346,034	-	22,961,455
Transfers (out)	-	-	-	(358,721)	-	(460,319)
Total Other Financing Sources (Uses)	-	-	-	(12,687)	-	22,501,136
Net Change in Fund Balances	16,154	-	349,070	-	173,320	24,534,719
Fund Balances, Beginning of Year (as restated)	65,037	-	1,309,844	-	1,682,880	53,859,916
Fund Balances, End of Year	\$ 81,191	\$ -	\$ 1,658,914	\$ -	\$ 1,856,200	\$ 78,394,635

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, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 11,425,353	\$ 11,425,353	\$ 11,292,914	\$ (132,439)
Fines and fees	7,030,637	7,030,637	7,451,971	421,334
Intergovernmental	303,802	303,802	274,035	(29,767)
Earnings on investments	202,359	202,359	19,303	(183,056)
Miscellaneous	336,781	336,781	175,320	(161,461)
Total Revenues	<u>19,298,932</u>	<u>19,298,932</u>	<u>19,213,543</u>	<u>(85,389)</u>
Expenditures				
Current:				
Salaries and personnel costs	10,886,492	10,631,583	9,937,439	694,144
Operating costs	13,062,794	13,387,703	11,789,645	1,598,058
Information technology costs	12,024	12,024	9,444	2,580
Capital acquisitions	142,100	72,100	158,037	(85,937)
Total Expenditures	<u>24,103,410</u>	<u>24,103,410</u>	<u>21,894,565</u>	<u>2,208,845</u>
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,804,478)	(2,681,022)	2,123,456
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	-	-
Fund Balances, Beginning of Year	11,204,319	11,204,319	11,204,319	-
Fund Balances, End of Year	<u>\$ 6,399,841</u>	<u>\$ 6,399,841</u>	<u>\$ 8,523,297</u>	<u>\$ 2,123,456</u>

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 19,213,543	\$ -	\$ 19,213,543
Expenditures	21,894,565	-	21,894,565
Net Change in Fund Balance	(2,681,022)	-	(2,681,022)
Fund Balance, Beginning of Year			11,204,319
Fund Balance, End of Year			<u>\$ 8,523,297</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>
Revenues				
Property taxes	\$ 9,785,836	\$ 9,785,836	\$ 9,603,259	\$ (182,577)
Earnings on investments	275,314	275,314	15,459	(259,855)
Miscellaneous	245,837	245,837	182,515	(63,322)
Total Revenues	<u>10,306,987</u>	<u>10,306,987</u>	<u>9,801,233</u>	<u>(505,754)</u>
Expenditures				
Current:				
Salaries and personnel costs	6,443,509	6,274,590	5,618,751	655,839
Operating costs	2,948,159	3,099,148	2,025,143	1,074,005
Information technology costs	3,550	6,900	6,303	597
Capital acquisitions	69,380	83,960	36,169	47,791
Total Expenditures	<u>9,464,598</u>	<u>9,464,598</u>	<u>7,686,366</u>	<u>1,778,232</u>
Net Change in Fund Balances - Budgetary Basis	842,389	842,389	2,114,867	1,272,478
Net Adjustment to Reflect Operations in Accordance with GAAP				
	-	-	6,491,580	-
Fund Balances, Beginning of Year	7,358,601	7,358,601	7,358,601	-
Fund Balances, End of Year	<u>\$ 8,200,990</u>	<u>\$ 8,200,990</u>	<u>\$ 15,965,048</u>	<u>\$ 7,764,058</u>

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 9,801,233	\$ 25,497,426	\$ 35,298,659
Expenditures	<u>7,686,366</u>	<u>25,997,768</u>	<u>33,684,134</u>
Excess of Revenues Over Expenditures	2,114,867	(500,342)	1,614,525
Other Financing Sources			
Transfers in	<u>-</u>	<u>6,991,922</u>	<u>6,991,922</u>
Total Other Financing Sources	<u>-</u>	<u>6,991,922</u>	<u>6,991,922</u>
Net Change in Fund Balance	2,114,867	6,491,580	8,606,447
Fund Balance, Beginning of Year			<u>7,358,601</u>
Fund Balance, End of Year			<u>\$ 15,965,048</u>

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, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	
Revenues					
Property taxes	\$ 59,621,515	\$ 59,621,515	\$ 59,570,855	\$ (50,660)	
Intergovernmental	830,000	12,830,000	12,699,711	(130,289)	
Earnings on investments	358,017	358,017	33,619	(324,398)	
Miscellaneous	1,047,048	1,047,048	1,199,614	152,566	
Total Revenues	61,856,580	73,856,580	73,503,799	(352,781)	
Expenditures					
Capital Outlay	-	99,909,125	100,349,229	(440,104)	Note 1
Debt Service:					
Principal	39,653,580	45,554,232	39,125,428	6,428,804	
Interest and fiscal charges	26,411,469	32,410,817	26,404,201	6,006,616	
Debt issuance costs	-	100,000	75,600	24,400	
Total Expenditures	66,065,049	177,974,174	165,954,458	12,019,716	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,208,469)	(104,117,594)	(92,450,659)	11,666,935	
Other Financing Sources (Uses)					
Issuance of leases	-	99,909,125	100,349,229	440,104	Note 1
Transfers in	-	570,430	672,028	101,598	
Total Other Financing Sources (Uses)	-	100,479,555	101,021,257	541,702	
Net Change in Fund Balances - Budgetary Basis	(4,208,469)	(3,638,039)	8,570,598	12,208,637	
Fund Balances, Beginning of Year	5,915,626	5,915,626	5,915,626	-	
Fund Balances, End of Year	\$ 1,707,157	\$ 2,277,587	\$ 14,486,224	\$ 12,208,637	

Note 1 – Capital financing payment of \$100,349,229 did not result in the amending of the budget for Capital outlay. Controls will be put in place to address these issues in the future.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2021

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 557,631	\$ 11,492,042	\$ 12,049,673
Prepaid expenses	-	1,699,935	1,699,935
Due from other funds	5,343,084	893,259	6,236,343
Other receivables	117,633	95,152	212,785
Total Current Assets	<u>6,018,348</u>	<u>14,180,388</u>	<u>20,198,736</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	552,421	-	552,421
Total Noncurrent Assets	<u>552,421</u>	<u>-</u>	<u>552,421</u>
Total Assets	<u>6,570,769</u>	<u>14,180,388</u>	<u>20,751,157</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Due to other funds	3,707,001	336,090	4,043,091
Total Current Liabilities	<u>3,707,001</u>	<u>3,825,687</u>	<u>7,532,688</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	4,148,564	-	4,148,564
Total Noncurrent Liabilities	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
Total Liabilities	<u>7,855,565</u>	<u>3,825,687</u>	<u>11,681,252</u>
Net Position			
Net investment in capital assets	552,421	-	552,421
Unrestricted	(1,837,217)	10,354,701	8,517,484
Total Net Position	<u>\$ (1,284,796)</u>	<u>\$ 10,354,701</u>	<u>\$ 9,069,905</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2021

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 51,395,820	\$ 8,237,398	\$ 59,633,218
Total Operating Revenues	<u>51,395,820</u>	<u>8,237,398</u>	<u>59,633,218</u>
Operating Expenses			
Contractual services	1,206,633	961,069	2,167,702
Benefits provided	47,414,032	4,068,899	51,482,931
Depreciation	31,868	-	31,868
Total Operating Expenses	<u>48,652,533</u>	<u>5,029,968</u>	<u>53,682,501</u>
Operating Income (Loss)	2,743,287	3,207,430	5,950,717
Non-Operating Revenues			
Earnings on investments	4,550	-	4,550
Total Non-Operating Revenues	<u>4,550</u>	<u>-</u>	<u>4,550</u>
Change in Net Position	2,747,837	3,207,430	5,955,267
Total Net (Deficit), Beginning of Year	<u>(4,032,633)</u>	<u>7,147,271</u>	<u>3,114,638</u>
Total Net Position, End of Year	<u>\$ (1,284,796)</u>	<u>\$ 10,354,701</u>	<u>\$ 9,069,905</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 50,320,340	\$ 8,181,945	\$ 58,502,285
Payment of benefits	(51,499,026)	(3,863,925)	(55,362,951)
Payments for services	1,731,767	(2,496,399)	(764,632)
Net Cash Provided (Used) by Operating Activities	<u>553,081</u>	<u>1,821,621</u>	<u>2,374,702</u>
Cash Flows from Investing Activities:			
Interest earned on investments	4,550	-	4,550
Net Cash Provided by Investing Activities	<u>4,550</u>	<u>-</u>	<u>4,550</u>
Net Increase (Decrease) in Cash and Cash Equivalents	557,631	1,821,621	2,379,252
Cash and Cash Equivalents, Beginning of Year	<u>-</u>	<u>9,670,421</u>	<u>9,670,421</u>
Cash and Cash Equivalents, End of Year	<u>\$ 557,631</u>	<u>\$ 11,492,042</u>	<u>\$ 12,049,673</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 2,743,287	\$ 3,207,430	\$ 5,950,717
Adjustments to operations:			
Depreciation	31,868	-	31,868
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	(1,699,935)	(1,699,935)
Decrease (Increase) in other receivables	(20,505)	(59,489)	(79,994)
Decrease (Increase) in due from other funds	(1,054,975)	4,036	(1,050,939)
Decrease (Increase) in due from component units	-	-	-
Increase (Decrease) in due to other funds	2,938,400	164,605	3,103,005
Increase (Decrease) in benefits payable	(4,084,994)	204,974	(3,880,020)
Total Adjustments	<u>(2,190,206)</u>	<u>(1,385,809)</u>	<u>(3,576,015)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 553,081</u>	<u>\$ 1,821,621</u>	<u>\$ 2,374,702</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2021

	<u>County Clerk Custodial</u>	<u>District Clerk Custodial</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Cash and cash equivalents	\$ 14,853,706	\$ 8,789,008	\$ 1,001,996	\$ 24,644,710
Total Assets	<u>14,853,706</u>	<u>8,789,008</u>	<u>1,001,996</u>	<u>24,644,710</u>
Liabilities				
Due to others	<u>344,515</u>	<u>116,282</u>	<u>-</u>	<u>460,797</u>
Total Liabilities	<u>344,515</u>	<u>116,282</u>	<u>-</u>	<u>460,797</u>
Net Position				-
Restricted for court activities	14,509,191	8,672,726	-	23,181,917
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>1,001,996</u>	<u>1,001,996</u>
Total Net Position	<u>\$ 14,509,191</u>	<u>\$ 8,672,726</u>	<u>\$ 1,001,996</u>	<u>\$ 24,183,913</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Year Ended September 30, 2021

	<u>County Clerk Custodial</u>	<u>District Clerk Custodial</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Additions				
Court collections	\$ 16,145,698	\$ 5,190,410	\$ -	\$ 21,336,108
Property tax collections	-	-	1,355,961,852	1,355,961,852
Earnings of investments	62,259	105,398	-	167,657
Total Additions	<u>16,207,957</u>	<u>5,295,808</u>	<u>1,355,961,852</u>	<u>1,377,465,617</u>
Deductions				
Court activities	16,813,824	4,830,888	-	21,644,712
Property tax disbursements	-	-	1,355,979,585	1,355,979,585
Total Deductions	<u>16,813,824</u>	<u>4,830,888</u>	<u>1,355,979,585</u>	<u>1,377,624,297</u>
Change in fiduciary net position	(605,867)	464,920	(17,733)	(158,680)
Net position - beginning (as restated)	<u>15,115,058</u>	<u>8,207,806</u>	<u>1,019,729</u>	<u>24,342,593</u>
Net position - ending	<u>\$ 14,509,191</u>	<u>\$ 8,672,726</u>	<u>\$ 1,001,996</u>	<u>\$ 24,183,913</u>



FORT BEND COUNTY, TEXAS

UNAUDITED STATISTICAL SECTION

This part of the County's Annual Comprehensive 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	Pages
Financial Trends	114-122
<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	123-141
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	142-151
<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	152-153
<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	154-163
<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 Annual Comprehensive Financial Reports for the relevant year.

FORT BEND COUNTY, TEXAS
NET POSITION BY COMPONENT - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	<u>2012</u>	<u>2013</u>	<u>Fiscal Year 2014</u>	<u>2015</u>	<u>2016</u>
Governmental Activities					
Net investment in capital assets	\$ 778,060,953	\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552	\$ 1,359,940,461
Restricted	25,297,612	26,557,346	33,701,957	45,671,162	51,713,877
Unrestricted	<u>(87,762,987)</u>	<u>(118,726,937)</u>	<u>(173,039,698)</u>	<u>(170,725,099)</u>	<u>(199,645,451)</u>
Total Governmental Activities Net Position	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>
Primary Government:					
Total Primary Government Net Position	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>

Notes:

- GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.
- GASB 68 was implemented in fiscal year 2015, and only fiscal year 2014 ending balances have been restated.
- The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.
- GASB 75 was implemented in fiscal year 2018, and only fiscal year 2017 ending balances have been restated.

FORT BEND COUNTY, TEXAS
NET POSITION BY COMPONENT - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	<u>2017</u>	<u>2018</u>	<u>Fiscal Year 2019</u>	<u>2020</u>	<u>2021</u>
Governmental Activities					
Net investment in capital assets	\$ 1,414,937,836	\$ 1,429,202,714	\$ 1,501,290,567	\$ 1,671,634,691	\$ 2,158,306,544
Restricted	69,185,967	75,145,128	69,197,307	103,899,575	120,300,758
Unrestricted	<u>(364,996,703)</u>	<u>(383,995,977)</u>	<u>(432,982,709)</u>	<u>(482,225,147)</u>	<u>(482,729,453)</u>
Total Governmental Activities Net Position	<u>\$ 1,119,127,100</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,137,505,165</u>	<u>\$ 1,293,309,119</u>	<u>\$ 1,795,877,849</u>
Primary Government:					
Total Primary Government Net Position	<u>\$ 1,119,127,100</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,137,505,165</u>	<u>\$ 1,293,309,119</u>	<u>\$ 1,795,877,849</u>

Notes:

- GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.
- GASB 68 was implemented in fiscal year 2015, and only fiscal year 2014 ending balances have been restated.
- The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.
- GASB 75 was implemented in fiscal year 2018, and only fiscal year 2017 ending balances have been restated.

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

	Fiscal Year				
	2012	2013	2014	2015	2016
Expenses					
Governmental Activities:					
General administration	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654
Financial administration	8,344,714	8,849,251	9,809,215	9,923,190	10,668,228
Administration of justice	88,819,892	94,210,925	96,510,853	97,317,659	106,035,587
Construction and maintenance	46,468,925	50,078,091	57,430,317	80,574,657	78,151,431
Health and welfare	30,677,345	34,630,163	34,976,018	36,721,273	43,153,506
Cooperative services	1,118,341	1,067,104	1,152,222	1,150,926	1,215,874
Public safety	54,954,201	55,866,404	58,412,120	63,537,941	64,704,958
Parks and recreation	2,578,555	2,069,935	3,379,366	4,133,419	4,545,562
Libraries and education	15,708,114	16,156,200	17,170,818	17,638,589	18,446,773
Interest on long-term debt	15,037,346	15,536,759	14,836,824	14,108,075	14,960,865
Total Governmental Activities Expenses	<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>
Program Revenues					
Governmental Activities:					
Charges for services:					
General administration	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186
Financial administration	4,695,710	5,762,439	6,497,643	7,541,956	8,143,353
Administration of justice	7,522,930	8,918,247	8,400,556	8,485,619	8,700,278
Construction and maintenance	7,466,798	7,562,523	6,759,102	7,078,136	7,121,643
Health and human services	6,138,679	7,047,993	7,371,859	7,762,002	10,263,992
Public safety	5,642,978	6,140,083	7,125,686	7,721,948	8,733,631
Parks and recreation	183,406	175,619	193,631	188,437	158,626
Libraries and education	269,015	279,570	276,635	280,973	288,193
Operating grants and contributions:					
General administration	4,428,089	3,597,784	3,626,019	3,849,997	4,380,173
Administration of justice	6,560,970	8,311,676	10,213,349	10,292,737	10,823,506
Construction and maintenance	949,663	293,441	372,129	1,713,376	390,265
Health and human services	10,899,781	16,191,142	14,782,021	16,106,462	18,361,326
Cooperative services	-	1,000	200	350	21,586
Public safety	6,252,054	4,758,606	3,932,646	4,427,337	3,994,478
Parks and recreation	104,002	86,260	100,286	346,283	98,583
Libraries and education	438,841	64,483	69,806	104,658	46,068
Capital grants and contributions:					
General administration	-	2,052,920	3,500,000	-	89,000
Administration of justice	27,234	-	-	-	-
Construction and maintenance	23,872,205	28,068,322	32,683,107	32,920,374	125,334,640
Cooperative services	-	-	-	-	-
Public safety	-	10,965	357,373	64,000	28,000
Parks and recreation	-	-	-	-	1,403,990
Total Governmental Activities Program Revenues	<u>\$ 93,011,110</u>	<u>\$ 107,504,624</u>	<u>\$ 114,585,696</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>

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

	Fiscal Year				
	2017	2018	2019	2020	2021
Expenses					
Governmental Activities:					
General administration	\$ 67,517,810	\$ 73,299,757	\$ 71,942,719	\$ 69,096,762	\$ 70,057,779
Financial administration	11,263,933	10,834,176	12,209,863	12,695,398	12,423,350
Administration of justice	115,538,871	117,331,362	135,251,870	143,100,096	132,767,775
Construction and maintenance	124,080,248	158,535,405	126,659,106	123,763,856	117,041,221
Health and welfare	47,679,907	49,429,132	55,242,816	119,266,442	199,711,786
Cooperative services	1,210,100	1,182,279	1,256,722	1,219,305	1,251,596
Public safety	69,963,634	71,090,108	79,077,588	87,238,983	80,189,884
Parks and recreation	5,217,764	4,116,418	6,236,212	6,021,435	8,412,436
Libraries and education	19,285,563	19,954,027	23,395,545	22,954,100	22,405,966
Interest on long-term debt	16,192,299	18,187,015	18,036,750	18,702,517	21,417,930
Total Governmental Activities Expenses	\$ 477,950,129	\$ 523,959,679	\$ 529,309,191	\$ 604,058,894	\$ 665,679,723
Program Revenues					
Governmental Activities:					
Charges for services:					
General administration	\$ 8,751,604	\$ 9,098,347	\$ 9,534,888	\$ 10,413,528	\$ 14,847,661
Financial administration	7,975,576	8,421,651	8,337,603	8,276,504	8,262,000
Administration of justice	8,566,204	10,085,158	9,264,252	7,679,352	8,472,129
Construction and maintenance	6,547,329	7,164,117	7,573,841	8,824,132	8,153,996
Health and human services	9,615,495	15,241,132	13,999,882	10,317,987	19,694,038
Public safety	9,538,600	10,308,635	11,266,833	11,593,481	13,016,908
Parks and recreation	145,150	201,478	219,198	78,537	104,317
Libraries and education	261,257	260,911	269,824	134,905	62,983
Operating grants and contributions:					
General administration	5,550,961	9,882,516	11,659,519	10,267,915	18,412,847
Administration of justice	10,566,287	9,413,315	10,822,285	10,895,871	10,339,792
Construction and maintenance	4,678,766	230,570	10,551,347	478,730	4,637,405
Health and human services	18,966,638	19,031,432	33,003,612	68,800,392	135,804,095
Cooperative services	-	-	-	-	500
Public safety	3,760,913	5,118,910	5,382,041	5,730,217	5,421,561
Parks and recreation	95,821	104,711	230,444	-	-
Libraries and education	62,278	78,841	56,932	40,760	15,616
Capital grants and contributions:					
General administration	175,000	-	-	-	-
Administration of justice	-	-	-	-	12,000
Construction and maintenance	120,203,650	97,674,810	86,276,517	258,608,324	553,013,285
Cooperative services	15,327	-	-	-	-
Public safety	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Total Governmental Activities Program Revenues	\$ 215,476,856	\$ 202,316,534	\$ 218,449,018	\$ 412,140,635	\$ 800,271,133

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

	Fiscal Year				
	2012	2013	2014	2015	2016
Net (Expense)/Revenue					
Governmental Activities	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>
Total Primary Government Net (Expense)/Revenue	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property taxes, penalties, and interest	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769
Sales taxes	1,099,103	2,956,560	4,214,553	5,789,362	6,958,956
Earnings on investments	2,584,776	963,652	880,712	904,359	1,761,994
Miscellaneous	6,745,855	5,537,404	4,373,699	7,138,231	7,520,474
Special Item - Conveyance of property	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities/Primary Government	<u>\$ 209,643,431</u>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>	<u>\$ 278,573,878</u>	<u>\$ 286,591,193</u>
Change in Net Position Total Governmental Activities/Primary Government	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>

Note: GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

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

	Fiscal Year				
	2017	2018	2019	2020	2021
Net (Expense)/Revenue					
Governmental Activities	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (310,860,173)</u>	<u>\$ (191,918,259)</u>	<u>\$ 134,591,410</u>
Total Primary Government Net (Expense)/Revenue	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (310,860,173)</u>	<u>\$ (191,918,259)</u>	<u>\$ 134,591,410</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property taxes, penalties, and interest	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069	\$ 325,665,828	\$ 341,559,278
Sales taxes	6,858,009	8,681,101	10,053,417	11,311,261	15,548,188
Earnings on investments	3,460,544	7,033,371	8,005,860	4,497,484	1,344,997
Miscellaneous	8,503,412	8,301,082	7,626,561	6,247,640	7,841,977
Special Item - Conveyance of property	-	-	(7,312,434)	-	-
Total Governmental Activities/Primary Government	<u>\$ 307,410,771</u>	<u>\$ 322,867,910</u>	<u>\$ 328,013,473</u>	<u>\$ 347,722,213</u>	<u>\$ 366,294,440</u>
Change in Net Position Total Governmental Activities/Primary Government	<u>\$ 44,937,498</u>	<u>\$ 1,224,765</u>	<u>\$ 17,153,300</u>	<u>\$ 155,803,954</u>	<u>\$ 500,885,850</u>

Note: GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

FORT BEND COUNTY, TEXAS**FUND BALANCES OF GOVERNMENTAL FUNDS - MODIFIED ACCRUAL****BASIS OF ACCOUNTING****LAST TEN FISCAL YEARS****(UNAUDITED)**

	Fiscal Year				
	2012	2013	2014	2015	2016
General Fund					
Nonspendable	\$ 36,826	\$ 1,233,591	\$ 386,965	\$ 359,792	\$ 270,023
Restricted	246,021	277,783	209,080	217,488	257,923
Committed	24,179,874	22,857,602	22,676,941	14,766,773	8,278,285
Unassigned	11,563,846	13,037,646	14,251,514	30,590,003	37,882,243
Total General Fund	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>
All Other Governmental Funds					
Nonspendable	\$ 54,201	\$ 10,963	\$ 45,408	\$ 44,468	\$ 28,044
Restricted	78,702,294	55,371,174	41,583,667	58,412,209	142,212,451
Unassigned	-	(1,663)	(3,169)	(1,883)	(12,510)
Total All Other Governmental Funds	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>

FORT BEND COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS - MODIFIED ACCRUAL

BASIS OF ACCOUNTING

LAST TEN FISCAL YEARS

(UNAUDITED)

	Fiscal Year				
	2017	2018	2019	2020	2021
General Fund					
Nonspendable	\$ 152,920	\$ 39,310	\$ 101,361	\$ 23,812	\$ 59,699
Restricted	3,736,150	3,887,613	4,348,628	5,682,684	302,846
Committed	11,792,299	32,390,827	5,297,450	14,516,854	23,585,773
Unassigned	44,717,250	26,972,412	55,333,762	64,374,205	68,429,769
Total General Fund	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 65,081,201</u>	<u>\$ 84,597,555</u>	<u>\$ 92,378,087</u>
All Other Governmental Funds					
Nonspendable	\$ 21,314	\$ 45,409	\$ 5,879	\$ 145	\$ 2,034
Restricted	143,745,555	111,570,900	89,579,724	117,116,844	107,155,199
Unassigned	(127,583)	(201,790)	(26,515)	-	-
Total All Other Governmental Funds	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 89,559,088</u>	<u>\$ 117,116,989</u>	<u>\$ 107,157,233</u>

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

	Fiscal Year				
	2012	2013	2014	2015	2016
Revenues					
Property taxes	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401
Sales taxes	1,099,103	2,956,559	4,214,553	5,789,362	6,958,956
Fees and fines	39,598,440	44,177,263	45,106,533	47,803,283	50,231,963
Intergovernmental	29,377,233	42,565,592	36,899,095	39,904,787	39,673,097
Earnings on investments	2,451,577	930,273	848,534	878,980	1,750,631
Miscellaneous	7,175,498	5,988,682	8,243,270	7,545,715	7,913,682
Total Revenues	279,758,358	304,760,708	318,304,292	344,366,239	377,500,730
Expenditures					
Current:					
General administration	37,792,578	37,437,702	41,478,910	44,698,720	56,093,978
Financial administration	7,221,313	7,180,608	7,891,034	8,369,921	9,063,587
Administration of justice	73,198,325	73,839,598	77,242,153	81,411,531	89,715,917
Construction and maintenance	28,214,027	27,403,229	35,374,943	59,785,401	43,275,592
Health and human services	27,835,260	30,403,209	30,267,231	32,436,431	38,314,627
Cooperative services	960,392	883,324	944,039	973,026	1,050,282
Public safety	45,463,593	44,991,489	46,688,895	53,652,220	54,393,589
Parks and recreation	1,957,044	1,979,888	2,411,558	3,051,927	3,307,538
Libraries and education	13,012,700	13,034,163	13,613,875	14,460,419	15,215,877
Capital Outlay	44,845,671	57,223,885	40,964,586	28,911,628	61,611,363
Debt Service:					
Principal	13,300,000	15,630,000	16,250,000	16,750,000	18,480,000
Interest and fiscal charges	15,571,727	16,749,579	15,893,399	14,391,964	15,506,610
Bond issuance costs	541,944	-	234,472	1,207,260	1,316,238
Total Expenditures	309,914,574	326,756,674	329,255,095	360,100,448	407,345,198
(Deficiency) of Revenues					
(Under) Expenditures	(30,156,216)	(21,995,966)	(10,950,803)	(15,734,209)	(29,844,468)
Other Financing Sources (Uses)					
Transfers in	13,258,127	11,521,941	11,771,144	13,517,505	13,780,670
Transfers (out)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)
Bonds issued	58,220,000	-	-	37,365,000	96,640,000
Refunding bonds issued	-	-	18,900,000	108,225,000	73,120,000
Premium on bonds issued	-	-	-	3,944,496	18,416,480
Premium on refunding bonds issued	7,326,639	-	2,202,026	18,114,658	15,739,791
Payments to current refunding bond agent	-	-	(21,065,913)	(126,676,501)	(89,544,194)
Tax Notes/ Capital Leases issued	-	-	-	-	-
Total Other Financing Sources (Uses)	65,546,639	-	(2,685,887)	40,972,653	114,372,077
Net Change in Fund Balances	\$ 35,390,423	\$ (21,995,966)	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609
Debt Service as a Percentage of					
Noncapital Expenditures	10.89%	12.01%	11.15%	9.40%	9.83%

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

	Fiscal Year				
	2017	2018	2019	2020	2021
Revenues					
Property taxes	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478
Sales taxes	6,858,009	8,681,101	10,053,417	11,311,261	15,548,188
Fees and fines	51,736,504	54,687,700	56,771,556	54,616,040	62,746,442
Intergovernmental	47,734,683	46,630,942	73,767,851	117,990,600	211,214,727
Earnings on investments	3,434,897	6,977,865	7,928,027	4,465,242	1,340,447
Miscellaneous	9,223,274	9,275,553	8,688,396	33,493,967	11,515,646
Total Revenues	406,970,399	424,523,269	466,602,337	546,692,991	643,321,928
Expenditures					
Current:					
General administration	60,669,054	67,799,061	64,552,332	94,150,791	61,077,477
Financial administration	9,451,425	9,306,005	9,710,496	9,750,632	10,609,737
Administration of justice	96,057,172	99,960,008	108,300,831	100,575,084	112,256,330
Construction and maintenance	73,924,220	88,168,071	80,471,847	70,286,117	61,002,603
Health and human services	41,805,244	43,628,300	46,203,981	98,986,030	190,368,247
Cooperative services	1,048,609	1,113,328	1,179,033	1,127,235	1,179,974
Public safety	58,152,633	61,416,316	63,721,924	49,965,530	69,554,154
Parks and recreation	3,701,092	3,576,272	4,304,281	3,588,017	4,446,139
Libraries and education	15,889,947	16,989,644	18,626,830	17,822,524	18,510,542
Capital Outlay	66,540,199	78,787,370	80,497,157	101,302,683	232,434,131
Debt Service:					
Principal	21,420,000	25,931,000	28,071,000	43,197,215	39,125,428
Interest and fiscal charges	18,914,424	22,108,123	22,225,013	23,505,432	26,669,690
Bond issuance costs	599,813	558,469	355,887	1,094,531	397,559
Total Expenditures	468,173,832	519,341,967	528,220,612	615,351,821	827,632,011
(Deficiency) of Revenues					
(Under) Expenditures	(61,203,433)	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)
Other Financing Sources (Uses)					
Transfers in	19,734,628	14,559,002	16,290,672	23,637,372	23,747,768
Transfers (out)	(19,734,628)	(14,559,002)	(16,290,672)	(23,637,372)	(23,747,768)
Bonds issued	64,550,000	58,467,549	34,655,000	85,690,000	71,615,000
Refunding bonds issued	-	-	-	36,540,000	-
Premium on bonds issued	7,965,901	7,313,675	6,899,883	24,507,932	8,483,750
Premium on refunding bonds issued	-	-	-	-	-
Payments to current refunding bond agent	-	-	-	(40,355,628)	-
Tax Notes/ Capital Leases issued	3,808,978	-	-	9,349,781	100,349,229
Total Other Financing Sources (Uses)	76,324,879	65,781,224	41,554,883	115,732,085	180,447,979
Net Change in Fund Balances	\$ 15,121,446	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)
Debt Service as a Percentage of					
Noncapital Expenditures	10.04%	10.90%	11.23%	12.98%	11.05%

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

Category	2011	2012	2013	2014	2015
Real, Residential, Single-family	\$ 31,039,400,739	\$ 32,696,769,609	\$ 34,939,222,040	\$ 38,197,156,012	\$ 48,210,660,622
Real, Residential, Multi-family	985,883,440	1,038,540,000	1,223,124,193	1,492,817,879	1,825,084,868
Real, Vacant Lots/Tracts	982,287,088	961,783,939	910,690,568	854,963,794	846,058,635
Real, Acreage (Land only)	2,536,288,590	2,535,052,048	2,405,933,092	2,455,020,886	2,375,050,069
Real, Farm and Ranch Improvement	331,068,370	348,241,112	368,553,330	380,697,030	403,688,459
Real, Commercial and Industrial	7,050,117,340	7,134,533,264	7,241,630,477	7,759,852,998	8,082,106,852
Real, Oil, Gas, and Other Mineral Reserves	273,529,460	333,441,300	262,592,210	256,495,180	129,149,800
Real & Intangible Personal, Utilities	661,509,515	615,750,037	627,521,930	754,452,129	808,967,279
Tangible Personal, Business	3,611,035,498	3,599,878,815	3,979,309,449	4,181,424,859	4,239,563,234
Tangible Other Personal, Other	55,860,570	55,486,280	60,883,115	62,049,925	66,002,285
Intangible Personal	10,398,285	10,398,285	11,233,017	13,398,220	16,435,550
Real, Inventory	729,776,091	730,016,310	793,911,390	999,071,390	1,082,771,520
Special Inventory	74,140,120	84,571,490	102,899,736	109,766,186	127,126,210
Total Exempt Property	2,782,972,308	3,243,813,982	3,558,753,941	3,677,487,845	3,808,991,325
Unidentified Category/Error	-	-	-	-	-
Total Assessed Value per Tax Year	\$ 51,124,267,414	\$ 53,388,276,471	\$ 56,486,258,488	\$ 61,194,654,333	\$ 72,021,656,708

Source of data: Fort Bend County Central Appraisal District Certified Comptrollers Audit Report.

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

Category	2016	2017	2018	2019	2020
Real, Residential, Single-family	\$ 52,803,517,963	\$ 56,744,548,871	\$ 61,052,068,133	\$ 64,593,052,239	\$ 68,205,916,028
Real, Residential, Multi-family	1,905,243,783	2,061,490,102	2,161,153,828	2,369,759,669	2,663,791,124
Real, Vacant Lots/Tracts	893,236,838	1,166,585,882	1,181,705,109	1,292,780,802	1,201,429,498
Real, Acreage (Land only)	2,807,243,913	2,917,674,336	2,885,267,161	2,898,697,080	2,981,204,271
Real, Farm and Ranch Improvement	417,241,559	466,616,885	737,288,887	748,246,866	757,288,250
Real, Commercial and Industrial	8,843,529,264	9,135,287,545	9,611,337,549	10,255,498,292	11,555,208,518
Real, Oil, Gas, and Other Mineral Reserves	41,228,090	23,652,310	66,100	71,313,620	55,943,430
Real & Intangible Personal, Utilities	781,178,457	912,595,475	937,354,013	1,079,493,946	1,158,374,833
Tangible Personal, Business	3,934,401,978	5,021,803,377	4,575,077,759	5,405,481,004	4,667,473,503
Tangible Other Personal, Other	66,519,420	68,478,157	69,792,956	74,389,823	81,681,685
Intangible Personal	19,162,420	11,011,480	22,702,041	8,818,540	11,741,543
Real, Inventory	1,221,511,856	1,158,981,351	890,083,194	1,166,017,250	1,287,588,429
Special Inventory	136,751,320	162,447,425	143,609,170	154,599,961	177,426,270
Total Exempt Property	4,471,760,395	5,118,700,572	5,369,442,831	5,648,260,887	6,396,807,390
Unidentified Category/Error	99,060	-	-	-	-
Total Assessed Value per Tax Year	\$ 78,342,626,316	\$ 84,969,873,768	\$ 89,636,948,731	\$ 95,766,409,979	\$ 101,201,874,772

Source of data: Fort Bend County Central Appraisal District Certified Comptrollers Audit Report.



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

Tax Year	Fiscal Year	Estimated Actual Value	Less Exemptions	Net Assessed Value	Assessment Ratio	Total Direct Tax Rate
2011	2012	\$ 45,964,582,256	\$ 7,930,095,144	\$ 38,034,487,112	82.7%	\$ 0.480960
2012	2013	47,665,443,449	8,225,496,395	39,439,947,054	82.7%	0.480760
2013	2014	50,586,160,527	8,608,492,257	41,977,668,270	83.0%	0.484760
2014	2015	54,808,002,219	9,231,100,402	45,576,901,817	83.2%	0.472760
2015	2016	64,167,624,512	10,809,541,312	53,358,083,200	83.2%	0.465000
2016	2017	70,300,373,324	12,053,160,901	58,247,212,423	82.9%	0.458000
2017	2018	78,482,251,532	15,180,651,983	63,301,599,549	80.7%	0.453000
2018	2019	81,977,824,544	15,611,667,035	66,366,157,509	81.0%	0.445000
2019	2020	87,083,494,821	16,564,606,746	70,518,888,075	81.0%	0.444700
2020	2021	93,091,240,531	17,764,433,204	75,326,807,327	80.9%	0.435876

Source of data: Fort Bend County Central Appraisal District.

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
(UNAUDITED)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Fort Bend County	\$0.480960	\$0.480760	\$0.484760	\$0.472760	\$0.465000
Fort Bend County Drainage District	0.018800	0.019000	0.015000	0.022000	0.021000
Political Subdivision:					
Arcola, City of	0.95426	0.95426	0.95426	0.91000	0.91000
Beasley, City of	0.49314	0.49913	0.49913	0.49913	0.49913
Big Oaks MUD	0.79000	0.85000	0.85000	0.85000	0.79000
Blue Ridge West MUD	0.41000	0.41000	0.41000	0.41000	0.42500
Brazoria-Fort Bend MUD 1	0.90000	0.85000	0.85000	0.85000	0.85000
Brazoria-Fort Bend MUD 3	**N/A	**N/A	**N/A	**N/A	**N/A
Brazoria MUD 22	**N/A	**N/A	**N/A	**N/A	**N/A
Brazos ISD	1.43285	1.40115	1.39966	1.42172	1.42410
Burney Road MUD	0.26750	0.26750	0.26000	0.26000	0.25500
Charleson MUD	**N/A	**N/A	**N/A	**N/A	**N/A
Chelford City MUD	0.43000	0.43000	0.43000	0.42500	0.42500
Cimarron MUD	0.57000	0.57000	0.57000	0.57000	0.42000
Cinco MUD 1	0.59500	0.55000	0.50000	0.48000	0.44000
Cinco MUD 2	0.47500	0.47500	0.47500	0.47000	0.45000
Cinco MUD 3	0.48000	0.45000	0.42000	0.42000	0.40000
Cinco MUD 5	0.49500	0.47500	0.44500	0.41500	0.38000
Cinco MUD 6	0.48000	0.48000	0.41000	0.39500	0.35500
Cinco MUD 7	0.49000	0.48500	0.48500	0.48000	0.46500
Cinco MUD 8	0.59500	0.82000	0.76000	0.71000	0.64000
Cinco MUD 9	0.59500	0.59500	0.57000	0.53000	0.43000
Cinco MUD 10	0.59000	0.59000	0.58000	0.58000	0.53000
Cinco MUD 12	0.43000	0.36000	0.36000	0.30000	0.27000
Cinco MUD 14	0.59500	0.55500	0.54500	0.53500	0.52000
Cinco Southwest MUD 1	1.50000	1.50000	1.29000	1.01000	0.90500
Cinco Southwest MUD 2	1.50000	1.44500	1.34500	1.20000	1.04000
Cinco Southwest MUD 3	1.50000	1.50000	1.50000	1.44000	1.03000
Cinco Southwest MUD 4	1.50000	1.48000	1.40000	1.20000	1.03000
Cornerstone MUD	0.36000	0.36000	0.36000	0.34000	0.33000
First Colony LID	0.19460	0.19460	0.15500	0.15500	0.15250
First Colony LID 2	0.27500	0.27500	0.27500	0.25000	0.25000
First Colony MUD 9	0.32000	0.32000	0.31500	0.30000	0.28000
First Colony MUD 10	0.49000	0.49000	0.47000	0.41000	0.25000
Fort Bend County LID 2	0.13400	0.12900	0.12900	0.12000	0.11000
Fort Bend County LID 6	0.50000	0.50000	0.50000	0.50000	0.50000
Fort Bend County LID 7	0.21000	0.20500	0.20500	0.23500	0.23500
Fort Bend County LID 10	0.47500	0.62000	0.62000	0.64300	0.64300
Fort Bend County LID 11	0.28000	0.26000	0.25000	0.22500	0.20500
Fort Bend County LID 12	0.13000	0.12500	0.12500	0.11500	0.10000
Fort Bend County LID 14	0.20500	0.20500	0.20500	0.20000	0.19500
Fort Bend County LID 15	0.80000	0.80000	0.80000	0.80000	0.75000
Fort Bend County LID 17	0.63000	0.65000	0.65000	0.63000	0.61000
Fort Bend County LID 19	0.80000	0.80000	0.80000	0.80000	0.72000
Fort Bend County LID 20	0.45000	0.45000	0.55000	0.55000	0.55000
Fort Bend Co Management District 1	**N/A	**N/A	**N/A	**N/A	**N/A

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
(UNAUDITED)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Fort Bend County	\$0.458000	\$0.453000	\$ 0.445000	\$ 0.444700	\$ 0.435876
Fort Bend County Drainage District	0.016000	0.016000	0.019000	0.015300	0.017331
Political Subdivision:					
Arcola, City of	0.86710	0.84000	0.87700	0.84700	0.77338
Beasley, City of	0.46714	0.36526	0.40280	0.38287	0.37990
Big Oaks MUD	0.75000	0.75000	0.81000	0.77000	0.75000
Blue Ridge West MUD	0.41600	0.40500	0.39500	0.39500	0.37500
Brazoria-Fort Bend MUD 1	0.84800	0.84800	0.84800	0.84800	0.84800
Brazoria-Fort Bend MUD 3	**N/A	**N/A	**N/A	**N/A	1.50000
Brazoria MUD 22	**N/A	1.40000	1.40000	1.40000	1.30000
Brazos ISD	1.49980	1.43000	1.44000	1.34000	1.21582
Burney Road MUD	0.25000	0.23000	0.22000	0.22000	0.22000
Charleson MUD	**N/A	**N/A	**N/A	**N/A	1.50000
Chelford City MUD	0.40000	0.39000	0.37000	0.36500	0.35000
Cimarron MUD	0.38500	0.36500	0.36500	0.36500	0.36500
Cinco MUD 1	0.44000	0.43000	0.42780	0.44500	0.44500
Cinco MUD 2	0.34000	0.28000	0.31000	0.37000	0.36000
Cinco MUD 3	0.37000	0.35500	0.35500	0.34500	0.34500
Cinco MUD 5	0.37000	0.37000	0.49000	0.44000	0.42000
Cinco MUD 6	0.33000	0.33000	0.38500	0.33000	0.33000
Cinco MUD 7	0.44000	0.42000	0.48000	0.42000	0.40500
Cinco MUD 8	0.59000	0.58000	0.96000	0.62000	0.61500
Cinco MUD 9	0.40500	0.39500	0.39500	0.39500	0.39500
Cinco MUD 10	0.49500	0.49500	0.50500	0.53000	0.55000
Cinco MUD 12	0.25000	0.25000	0.25000	0.25000	0.25000
Cinco MUD 14	0.50000	0.49000	0.49000	0.52500	0.53500
Cinco Southwest MUD 1	0.85000	0.76000	0.68000	0.66000	0.64000
Cinco Southwest MUD 2	0.98500	0.94000	0.91000	0.93000	0.90000
Cinco Southwest MUD 3	1.12000	1.00000	0.93500	0.93000	0.92000
Cinco Southwest MUD 4	0.96000	0.91000	0.83000	0.83790	0.82500
Cornerstone MUD	0.34000	0.30000	0.30000	0.30000	0.30000
First Colony LID	0.15000	0.14620	0.14620	0.15000	0.15000
First Colony LID 2	0.20000	0.20000	0.20000	0.20000	0.20000
First Colony MUD 9	0.25500	0.24000	0.22000	0.22000	0.22000
First Colony MUD 10	0.20000	0.19000	0.17000	0.16000	0.15000
Fort Bend County LID 2	0.10670	0.11100	0.14500	0.14900	0.14900
Fort Bend County LID 6	0.50000	0.50000	0.50000	0.50000	0.50000
Fort Bend County LID 7	0.22500	0.32000	0.32000	0.43000	0.43000
Fort Bend County LID 10	0.64300	0.69000	0.69000	0.69000	0.68240
Fort Bend County LID 11	0.20000	0.20500	0.23850	0.26500	0.26500
Fort Bend County LID 12	0.09000	0.09000	0.08500	0.08000	0.07500
Fort Bend County LID 14	0.19500	0.19500	0.20950	0.15000	0.11850
Fort Bend County LID 15	0.73000	0.69000	0.62000	0.53000	0.44000
Fort Bend County LID 17	0.57000	0.57000	0.57000	0.56000	0.56000
Fort Bend County LID 19	0.68000	0.68000	0.68000	0.68000	0.56000
Fort Bend County LID 20	0.55000	0.55000	0.55000	0.55000	0.50000
Fort Bend Co Management District 1	0.45000	0.45000	0.45000	0.45000	0.45000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
(UNAUDITED)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Political Subdivision: (continued)					
Fort Bend County MUD 1	0.65000	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 2	0.65000	0.63000	0.65000	0.68000	0.66000
Fort Bend County MUD 5	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 19	1.38000	1.89940	1.51500	1.40000	1.40000
Fort Bend County MUD 21	0.26000	0.24000	**N/A	**N/A	**N/A
Fort Bend County MUD 23	1.03000	1.07000	1.05000	1.05000	0.95000
Fort Bend County MUD 24	1.35000	1.43000	1.36000	1.35000	1.30000
Fort Bend County MUD 25	0.82000	0.85000	0.86000	0.86500	0.84500
Fort Bend County MUD 26	0.86250	0.86250	0.90850	0.87500	0.84000
Fort Bend County MUD 30	1.02000	1.00000	1.00000	0.97000	0.92000
Fort Bend County MUD 34	0.68000	0.68000	0.68000	0.68000	0.63000
Fort Bend County MUD 35	0.63000	0.63000	0.62000	0.57000	0.51500
Fort Bend County MUD 37	0.52000	0.52000	0.52000	0.52000	0.50000
Fort Bend County MUD 41	0.55000	0.55000	0.55000	0.55000	0.54000
Fort Bend County MUD 42	0.43000	0.43000	0.43000	0.43000	0.42000
Fort Bend County MUD 46	0.88000	0.89500	0.89500	0.89500	0.90250
Fort Bend County MUD 47	1.04000	1.17000	1.12000	1.07000	0.95000
Fort Bend County MUD 48	0.88000	0.88000	0.88000	0.98000	0.98000
Fort Bend County MUD 49	0.95000	0.95000	0.95000	0.95000	0.94000
Fort Bend County MUD 50	0.90000	0.91000	0.91000	0.91000	0.91000
Fort Bend County MUD 57	1.45000	1.45000	1.40000	1.27000	1.05000
Fort Bend County MUD 58	1.50000	1.50000	1.45000	1.28000	1.16000
Fort Bend County MUD 66	1.50000	1.50000	1.47000	1.39000	1.25000
Fort Bend County MUD 67	0.46500	0.44500	0.41000	0.36000	0.22250
Fort Bend County MUD 68	0.40000	0.40000	0.40000	0.40000	0.39345
Fort Bend County MUD 69	0.40000	0.40000	0.38500	0.38500	0.35500
Fort Bend County MUD 81	0.37000	0.35000	0.33000	0.33000	0.32000
Fort Bend County MUD 94	0.77000	0.77000	0.71000	0.66000	0.58000
Fort Bend County MUD 106	0.52000	0.50000	0.49000	0.46000	0.34500
Fort Bend County MUD 108	0.44000	0.44000	0.44000	0.41000	0.29000
Fort Bend County MUD 109	0.66000	0.65000	0.65000	0.62000	0.44000
Fort Bend County MUD 111	0.30000	0.30000	0.30000	0.30000	0.30000
Fort Bend County MUD 112	0.38000	0.38000	0.37000	0.34000	0.34000
Fort Bend County MUD 115	0.50000	0.50000	0.50000	0.48000	0.46000
Fort Bend County MUD 116	1.22000	1.21000	1.18000	1.14000	1.08000
Fort Bend County MUD 117	0.69000	0.68000	0.68000	0.65000	0.48000
Fort Bend County MUD 118	0.77000	0.77000	0.77000	0.75000	0.70000
Fort Bend County MUD 119	0.71000	0.71000	0.71000	0.70000	0.64000
Fort Bend County MUD 121	1.20000	1.20000	1.20000	1.17000	1.12000
Fort Bend County MUD 122	1.00000	1.04000	1.04000	1.01500	0.99000
Fort Bend County MUD 123	1.15000	1.15500	1.15500	1.15500	1.10000
Fort Bend County MUD 124	0.99000	0.99000	0.99000	0.95000	0.95000
Fort Bend County MUD 128	0.70000	0.70000	0.70000	0.70000	0.70000
Fort Bend County MUD 129	0.67000	0.67000	0.65000	0.57000	0.42000
Fort Bend County MUD 130	0.75000	0.74000	0.73000	0.72000	0.66000
Fort Bend County MUD 130 Defined Area	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 131	1.01000	1.01000	1.01000	1.01000	1.01000
Fort Bend County MUD 132	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 133	1.50000	1.50000	1.50000	1.50000	1.43000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
(UNAUDITED)

	2016	2017	2018	2019	2020
Political Subdivision: (continued)					
Fort Bend County MUD 1	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 2	0.59000	0.56000	0.56000	0.63000	0.60000
Fort Bend County MUD 5	1.48000	1.48000	1.43000	1.41000	1.41000
Fort Bend County MUD 19	1.27000	1.25000	1.20000	1.20000	0.95000
Fort Bend County MUD 21	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 23	0.89000	0.82000	0.80000	0.78000	0.75000
Fort Bend County MUD 24	1.26000	1.26000	1.26000	1.26000	1.26000
Fort Bend County MUD 25	0.84000	0.84000	0.84000	0.84000	0.84000
Fort Bend County MUD 26	0.82250	0.80250	0.78320	0.78320	0.78320
Fort Bend County MUD 30	0.84000	0.80000	0.76000	0.74000	0.70000
Fort Bend County MUD 34	0.62000	0.61000	0.61000	0.61000	0.61000
Fort Bend County MUD 35	0.44000	0.43000	0.42500	0.42500	0.42500
Fort Bend County MUD 37	0.49000	0.49000	0.49000	0.49000	0.49000
Fort Bend County MUD 41	0.49000	0.49000	0.49000	0.49000	0.49000
Fort Bend County MUD 42	0.40000	0.38000	0.38000	0.38000	0.38000
Fort Bend County MUD 46	0.90000	0.90000	0.90000	0.91000	0.86000
Fort Bend County MUD 47	0.94500	0.92300	0.92300	0.85400	0.84800
Fort Bend County MUD 48	0.96000	0.96000	0.95000	0.90000	0.86000
Fort Bend County MUD 49	0.84000	0.61500	0.61500	0.61500	0.59700
Fort Bend County MUD 50	0.91000	0.91000	0.91000	0.91000	0.91000
Fort Bend County MUD 57	0.94000	0.92000	0.90000	0.90000	0.89000
Fort Bend County MUD 58	1.07000	1.02000	0.95000	0.95000	0.90000
Fort Bend County MUD 66	1.21000	1.19000	1.19000	1.19000	1.17000
Fort Bend County MUD 67	0.10000	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 68	0.39000	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 69	0.08000	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 81	0.32930	0.33000	0.34500	0.34500	0.36000
Fort Bend County MUD 94	0.50000	0.47000	0.44000	0.43000	0.42265
Fort Bend County MUD 106	0.30000	0.30000	**N/A	**N/A	**N/A
Fort Bend County MUD 108	0.19000	0.17500	**N/A	**N/A	**N/A
Fort Bend County MUD 109	0.34000	0.30000	**N/A	**N/A	**N/A
Fort Bend County MUD 111	0.29000	0.14500	**N/A	**N/A	**N/A
Fort Bend County MUD 112	0.29000	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 115	0.44000	0.44000	0.44000	0.43000	0.41000
Fort Bend County MUD 116	1.07000	1.05000	1.03000	1.01000	0.99000
Fort Bend County MUD 117	0.43000	0.31595	**N/A	**N/A	**N/A
Fort Bend County MUD 118	0.70000	0.68000	0.68000	0.68000	0.65000
Fort Bend County MUD 119	0.60000	0.57000	0.55000	0.55000	0.53000
Fort Bend County MUD 121	1.12000	1.14500	1.17000	1.19000	1.18000
Fort Bend County MUD 122	0.97500	0.97500	0.97500	0.97500	0.97000
Fort Bend County MUD 123	1.09900	1.09000	1.08000	1.08000	1.08000
Fort Bend County MUD 124	0.86000	0.86000	0.86000	0.86000	0.86000
Fort Bend County MUD 128	0.70000	0.65000	0.60000	0.49000	0.43000
Fort Bend County MUD 129	0.34000	0.34000	0.33000	0.32000	0.29250
Fort Bend County MUD 130	0.63000	0.63000	0.63000	0.63000	0.53000
Fort Bend County MUD 130 Defined Area	**N/A	**N/A	0.87000	0.87000	0.87000
Fort Bend County MUD 131	1.03000	1.05000	1.05000	1.05000	1.02000
Fort Bend County MUD 132	**N/A	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 133	1.43000	1.41000	1.39000	1.36000	1.29000

FORT BEND COUNTY, TEXAS

PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN TAX YEARS

(UNAUDITED)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Political Subdivision: (continued)					
Fort Bend County MUD 134 B	**N/A	**N/A	**N/A	1.45000	1.45000
Fort Bend County MUD 134 C	1.30000	1.35000	1.35000	1.35000	1.30000
Fort Bend County MUD 134 D	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 134 E	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 136	0.57000	0.54000	0.54000	0.50000	0.43000
Fort Bend County MUD 137	0.57000	0.54000	0.48000	0.43000	0.42000
Fort Bend County MUD 138	0.57000	0.54000	0.48000	0.44500	0.43500
Fort Bend County MUD 139	0.57000	0.54000	0.54000	0.44000	0.41000
Fort Bend County MUD 140	1.25000	1.34000	1.34000	1.34000	1.25000
Fort Bend County MUD 141	**N/A	**N/A	**N/A	1.15000	1.15000
Fort Bend County MUD 142	1.32000	1.27000	1.17000	0.95000	0.85000
Fort Bend County MUD 143	1.36000	1.34000	1.30000	1.26000	1.26000
Fort Bend County MUD 144	0.80000	0.80000	0.80000	0.80000	0.80000
Fort Bend County MUD 145	1.25000	1.25000	1.25000	1.25000	1.23000
Fort Bend County MUD 146	1.15000	1.10000	1.02000	1.01000	0.94000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 148	0.90000	0.90000	0.90000	0.90000	0.88000
Fort Bend County MUD 149	0.70000	0.70000	0.70000	0.70000	0.65000
Fort Bend County MUD 151	1.26000	1.26000	1.26000	1.22000	1.11000
Fort Bend County MUD 152	1.45000	1.45000	1.45000	1.45000	1.37000
Fort Bend County MUD 155	1.39000	1.39000	1.39000	1.29000	1.14000
Fort Bend County MUD 156	**N/A	**N/A	1.50000	1.45000	1.25000
Fort Bend County MUD 158	1.45000	1.45000	1.45000	1.39000	1.25000
Fort Bend County MUD 159	0.84000	0.84000	0.84000	0.78000	0.72000
Fort Bend County MUD 161	**N/A	**N/A	0.90620	0.90620	0.90000
Fort Bend County MUD 162	1.00000	1.12000	1.12000	1.12000	1.09000
Fort Bend County MUD 163	**N/A	**N/A	0.90000	0.90000	0.90000
Fort Bend County MUD 165	1.37000	1.37000	1.37000	1.37000	1.32000
Fort Bend County MUD 167	0.89000	0.87000	0.89000	0.89000	0.85000
Fort Bend County MUD 169	1.29500	1.29727	1.30380	1.32260	1.33926
Fort Bend County MUD 170	1.29500	1.29727	1.30380	1.32260	1.33926
Fort Bend County MUD 171	1.29500	1.28328	1.26500	1.22000	1.16000
Fort Bend County MUD 172	1.29500	1.29727	1.30380	1.32260	1.28180
Fort Bend County MUD 173	1.29500	1.29727	1.30380	1.32260	1.33926
Fort Bend County MUD 174	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 176	0.65000	0.65000	0.55000	0.55000	0.55000
Fort Bend County MUD 182	**N/A	**N/A	**N/A	1.50000	1.50000
Fort Bend County MUD 184	**N/A	**N/A	**N/A	1.40000	1.50000
Fort Bend County MUD 185	1.25000	1.25000	1.20000	1.17000	1.04000
Fort Bend County MUD 187	1.00000	1.00000	1.00000	1.00000	0.97000
Fort Bend County MUD 189	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 190	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 192	**N/A	**N/A	**N/A	1.50000	1.50000
Fort Bend County MUD 194	1.25000	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 199	0.60000	0.60000	0.60000	0.60000	0.60000
Fort Bend County MUD 206	**N/A	**N/A	**N/A	1.40000	1.40000
Fort Bend County MUD 207	**N/A	**N/A	**N/A	1.00000	1.00000
Fort Bend County MUD 215	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 218	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 220	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 225	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 229	**N/A	**N/A	**N/A	**N/A	**N/A

FORT BEND COUNTY, TEXAS

PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN TAX YEARS

(UNAUDITED)

	2016	2017	2018	2019	2020
Political Subdivision: (continued)					
Fort Bend County MUD 134 B	1.45000	1.45000	1.45000	1.45000	1.38500
Fort Bend County MUD 134 C	1.30000	1.29000	1.28000	1.28000	1.23500
Fort Bend County MUD 134 D	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 134 E	**N/A	**N/A	1.00000	1.00000	1.00000
Fort Bend County MUD 136	0.42000	0.42000	0.42000	0.42000	0.42000
Fort Bend County MUD 137	0.41500	0.41500	0.41000	0.41000	0.37500
Fort Bend County MUD 138	0.41500	0.41500	0.40860	0.41000	0.35000
Fort Bend County MUD 139	0.41000	0.41000	0.41000	0.41000	0.40500
Fort Bend County MUD 140	1.25000	1.25000	1.25000	1.22000	1.21000
Fort Bend County MUD 141	1.35000	1.35000	1.35000	1.35000	1.35000
Fort Bend County MUD 142	0.77000	0.75000	0.75000	0.75000	0.75000
Fort Bend County MUD 143	1.24000	1.24000	1.24000	1.21000	1.17000
Fort Bend County MUD 144	0.80000	0.80000	0.79000	0.79000	0.79000
Fort Bend County MUD 145	1.21500	1.21500	1.25000	1.25000	1.25000
Fort Bend County MUD 146	0.87000	0.85000	0.85000	0.85000	0.81500
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 148	0.83000	0.76000	0.66000	0.66000	0.63000
Fort Bend County MUD 149	0.50000	0.50000	0.50000	0.50000	0.45000
Fort Bend County MUD 151	1.00000	0.97000	0.95000	0.93000	0.89000
Fort Bend County MUD 152	1.28000	1.28000	1.28000	1.28000	1.28000
Fort Bend County MUD 155	1.04000	1.02000	1.00000	1.00000	1.00000
Fort Bend County MUD 156	1.05000	1.05000	1.05000	1.01000	0.99000
Fort Bend County MUD 158	1.12000	1.09000	1.05000	1.05000	1.04500
Fort Bend County MUD 159	0.72000	0.72000	0.72000	0.72000	0.71000
Fort Bend County MUD 161	0.90000	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 162	1.09000	1.09000	1.09000	1.09000	1.10000
Fort Bend County MUD 163	0.90000	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 165	1.25000	1.25000	1.19000	1.18500	1.14000
Fort Bend County MUD 167	0.85000	0.85000	0.85000	0.82000	0.75000
Fort Bend County MUD 169	1.34399	1.34220	1.33838	1.33838	1.33838
Fort Bend County MUD 170	1.34399	1.34220	1.33838	1.33838	1.33838
Fort Bend County MUD 171	1.12000	1.11750	1.10650	1.07420	1.07000
Fort Bend County MUD 172	1.21500	1.18500	1.16000	1.13500	1.09000
Fort Bend County MUD 173	1.34220	1.34220	1.33838	1.33838	1.27000
Fort Bend County MUD 174	**N/A	**N/A	1.07000	1.28000	1.28000
Fort Bend County MUD 176	0.55000	0.55000	0.55000	0.55000	0.60000
Fort Bend County MUD 182	1.50000	1.50000	1.35000	1.30000	1.27000
Fort Bend County MUD 184	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 185	1.03000	1.02000	1.00000	0.96000	0.93000
Fort Bend County MUD 187	0.93000	0.91000	0.88000	0.86000	0.81500
Fort Bend County MUD 189	**N/A	**N/A	1.50000	1.50000	1.50000
Fort Bend County MUD 190	**N/A	1.35000	1.35000	1.35000	1.35000
Fort Bend County MUD 192	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 194	1.25000	1.25000	1.25000	1.25000	1.21000
Fort Bend County MUD 199	0.60000	0.60000	0.60000	0.60000	0.60000
Fort Bend County MUD 206	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 207	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 215	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 218	**N/A	**N/A	1.28000	1.28000	1.28000
Fort Bend County MUD 220	**N/A	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 225	**N/A	**N/A	**N/A	**N/A	1.08500
Fort Bend County MUD 229	**N/A	**N/A	**N/A	**N/A	1.35000

FORT BEND COUNTY, TEXAS

**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
(UNAUDITED)**

	2011	2012	2013	2014	2015
Political Subdivision: (continued)					
Fort Bend County MUD 233	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 2	0.18000	0.18000	0.18000	0.18000	0.18000
Fort Bend County WC&ID 2 Area 1	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 3	0.45000	0.45000	0.45000	0.45000	0.44000
Fort Bend County WC&ID 8	0.95000	1.05000	1.18000	1.10000	1.07000
Fort Bend County WID 24	**N/A	**N/A	1.45000	1.45000	**N/A
Fort Bend ESD 1	0.07500	0.07500	0.07500	0.07500	0.07500
Fort Bend ESD 2	0.09800	0.09800	0.09800	0.09800	0.09800
Fort Bend ESD 3	0.09100	0.09100	0.09100	0.09100	0.10000
Fort Bend ESD 4	0.07827	0.08103	0.07964	0.09000	0.10000
Fort Bend ESD 5	0.08298	0.08553	0.08341	0.07904	0.07135
Fort Bend ESD 6	**N/A	**N/A	**N/A	**N/A	0.10000
Fort Bend ESD 7	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD 8	**N/A	**N/A	**N/A	**N/A	0.10000
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.51000	0.54000	0.54000	0.56000	0.55700
Fort Bend-Harris ESD 100	0.09000	0.09000	0.08840	0.08840	0.07951
Fort Bend-Waller MUD 2	**N/A	**N/A	0.80000	0.80000	0.80000
Fort Bend-Waller MUD 3	**N/A	**N/A	**N/A	**N/A	0.93000
Fort Bend Independent School District	1.34000	1.34000	1.34000	1.34000	1.34000
Fort Bend Parkway Road District	**N/A	**N/A	**N/A	**N/A	**N/A
Fulshear, City of	0.20592	0.20366	0.19713	0.17829	0.16163
Fulshear MUD 1	1.19000	1.19000	1.19000	1.19000	1.19000
Fulshear MUD 2	**N/A	**N/A	**N/A	**N/A	1.20000
Fulshear MUD 3A	**N/A	**N/A	**N/A	**N/A	1.50000
Grand Mission MUD 1	1.10000	1.15000	1.12000	1.02000	0.90000
Grand Mission MUD 2	1.31000	1.31000	1.31000	1.30000	1.25000
Grand Lakes MUD 1	0.54000	0.54000	0.54000	0.54000	0.51500
Grand Lakes MUD 2	0.44500	0.43750	0.36950	0.35000	0.32000
Grand Lakes MUD 4	0.77000	0.76000	0.73000	0.68000	0.60000
Grand Lakes WCID	0.08250	0.08250	0.07850	0.07300	0.06650
Harris County MUD 393	**N/A	**N/A	1.02000	0.91000	0.86000
Harris-Fort Bend MUD 1	0.73000	0.70000	0.68500	0.68500	0.65500
Harris-Fort Bend MUD 3	1.25000	1.24000	1.19000	1.07000	0.97000
Harris-Fort Bend MUD 4	0.95000	0.88000	0.82000	0.82000	0.82000
Harris-Fort Bend MUD 5	0.71000	0.71000	0.70000	0.65000	0.59000
Houston, City of	0.63875	0.63875	0.63875	0.63108	0.60112
HCC Stafford	0.09722	0.09717	0.09717	0.10689	0.10194
HCC Missouri City	0.09722	0.09717	0.09717	0.10689	0.10194
Imperial Redevelopment District	**N/A	**N/A	1.10000	1.10000	1.10000
Katy, City of	0.59372	0.58672	0.56672	0.54672	0.52672
Katy ISD	1.52660	1.52660	1.52660	1.52660	1.51660
Katy Management Dist 1	**N/A	**N/A	**N/A	**N/A	**N/A
Kendleton, City of	0.69923	0.63933	0.66908	0.69771	0.78500
Kendleton ISD	1.20830	**N/A	**N/A	**N/A	**N/A
Kingsbridge MUD	0.78000	0.78000	0.78000	0.78000	0.71000
Lamar Consolidated I.S.D.	1.39005	1.39005	1.39005	1.39005	1.39005
Meadowcreek MUD	0.10000	0.10000	0.10000	0.10000	0.10000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
(UNAUDITED)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Political Subdivision: (continued)					
Fort Bend County MUD 233	**N/A	**N/A	**N/A	**N/A	0.90000
Fort Bend County WC&ID 2	0.21250	0.21250	0.21250	0.21250	0.21250
Fort Bend County WC&ID 2 Area 1	**N/A	0.51500	0.51500	0.51500	0.51500
Fort Bend County WC&ID 3	0.44000	0.46000	0.46000	0.46000	0.47000
Fort Bend County WC&ID 8	1.07000	1.05000	1.05000	1.05000	1.05000
Fort Bend County WID 24	**N/A	1.45000	1.45000	1.45000	**N/A
Fort Bend ESD 1	0.07500	0.07551	0.08988	0.08988	0.08725
Fort Bend ESD 2	0.09800	0.09800	0.10000	0.10000	0.10000
Fort Bend ESD 3	0.10000	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 4	0.10000	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 5	0.07900	0.07900	0.07906	0.10000	0.10000
Fort Bend ESD 6	0.10000	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 7	**N/A	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 8	0.10000	0.10000	0.10000	0.10000	0.10000
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.55210	0.55210	0.55210	0.53000	0.53000
Fort Bend-Harris ESD 100	0.07321	0.07058	0.06800	0.10000	0.08500
Fort Bend-Waller MUD 2	0.80000	0.80000	0.80000	0.80000	0.80000
Fort Bend-Waller MUD 3	0.93000	0.93000	0.93000	0.93000	0.93000
Fort Bend Independent School District	1.34000	1.32000	1.32000	1.27000	1.24020
Fort Bend Parkway Road District	**N/A	**N/A	**N/A	**N/A	**N/A
Fulshear, City of	0.15690	0.15869	0.16251	0.21851	0.20707
Fulshear MUD 1	1.17000	1.17000	1.16000	1.12000	1.09000
Fulshear MUD 2	1.20000	1.20000	1.20000	1.20000	1.20000
Fulshear MUD 3A	1.50000	1.50000	1.50000	1.50000	1.45000
Grand Mission MUD 1	0.82000	0.77000	0.77000	0.54000	0.72000
Grand Mission MUD 2	1.20000	1.15000	1.15000	0.24000	1.05000
Grand Lakes MUD 1	0.49500	0.49500	0.57000	0.50000	0.54000
Grand Lakes MUD 2	0.30750	0.30000	0.26500	0.07000	0.18000
Grand Lakes MUD 4	0.57250	0.55250	0.50000	0.76000	0.50000
Grand Lakes WCID	0.06500	0.06500	0.06500	1.10000	0.07000
Harris County MUD 393	0.75000	0.70000	0.70000	0.68000	0.64000
Harris-Fort Bend MUD 1	0.61000	0.62000	0.62000	0.64000	0.64000
Harris-Fort Bend MUD 3	0.92000	0.82000	0.81000	0.73000	0.70000
Harris-Fort Bend MUD 4	0.80000	**N/A	**N/A	**N/A	**N/A
Harris-Fort Bend MUD 5	0.54000	0.51500	0.50500	0.48000	0.46000
Houston, City of	0.58642	0.58421	0.58831	0.56792	0.56184
HCC Stafford	0.10026	0.10026	0.10026	0.10026	0.10026
HCC Missouri City	0.10026	0.10026	0.10026	0.10026	0.10026
Imperial Redevelopment District	1.10000	1.10000	1.10000	1.10000	1.10000
Katy, City of	0.50672	0.48672	0.48672	0.48000	0.36494
Katy ISD	1.51660	1.51660	1.51660	1.44310	1.38880
Katy Management Dist 1	**N/A	0.80000	0.80000	0.80000	0.80000
Kendleton, City of	0.78500	0.79442	0.84569	0.66014	0.82950
Kendleton ISD	**N/A	**N/A	**N/A	**N/A	**N/A
Kingsbridge MUD	0.66000	0.60000	0.56000	0.55000	0.51000
Lamar Consolidated I.S.D.	1.39005	1.39005	1.39000	1.32000	1.26910
Meadowcreek MUD	0.10000	0.10000	0.10000	0.25000	0.24900

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
(UNAUDITED)

	2011	2012	2013	2014	2015
Political Subdivision: (continued)					
Meadows Place, City of	0.89869	0.89500	0.89500	0.89500	0.86800
Memorial MUD	0.55000	0.54000	0.54000	0.51000	0.48000
Mission Bend MUD 1	0.25000	0.25000	0.28000	0.28000	0.27750
Missouri City, City of	0.52840	0.54480	0.57375	0.56500	0.54468
Missouri City MGNT DST 1	**N/A	**N/A	**N/A	**N/A	**N/A
Needville, City of	0.39779	0.40121	0.38551	0.37359	0.38117
Needville Independent School District	1.57958	1.64958	1.64958	1.59995	1.57300
North Mission Glen MUD	0.64110	0.65110	0.65110	0.60000	0.55000
Orchard, City of	0.42380	0.39475	0.37887	0.37887	0.37153
Palmer Plantation MUD 1	0.73500	0.73500	0.75500	0.75500	0.56000
Palmer Plantation MUD 2	0.51500	0.54000	0.54000	0.53000	0.49000
Pearland, City of	0.68510	0.70500	0.70510	0.71210	0.70530
Pecan Grove MUD	0.55000	0.56000	0.65500	0.65500	0.64000
Plantation MUD	0.74000	0.74000	0.74000	0.74000	0.68500
Renn Road MUD	0.69000	0.76000	0.76000	0.75000	0.75000
Richmond, City of	0.78650	0.78650	0.78000	0.77000	0.75500
Rosenberg, City of	0.50000	0.51000	0.50000	0.49000	0.47000
Sienna Plantation LID	0.49000	0.49000	0.49000	0.49000	0.47000
Sienna Plantation Management	1.01000	1.01000	1.01000	1.01000	1.03000
Sienna Plantation MUD 2	0.71000	0.71000	0.71000	0.71000	0.65000
Sienna Plantation MUD 3	0.72000	0.72000	0.71000	0.71000	0.63000
Sienna Plantation MUD 4	**N/A	**N/A	**N/A	1.01000	1.03000
Sienna Plantation MUD 6	**N/A	**N/A	**N/A	**N/A	**N/A
Sienna Plantation MUD 10	0.94000	0.94000	0.94000	0.94000	0.94000
Sienna Plantation MUD 12	0.94000	0.94000	0.94000	0.94000	0.94000
Simonton, City of	0.27000	0.27000	0.26000	0.26000	0.24000
Stafford Municipal School District	1.22000	1.25000	1.25000	1.24005	1.23005
Sugar Land, City of	0.30245	0.30895	0.30895	0.31595	0.31595
Village at Katy Development	**N/A	**N/A	**N/A	**N/A	**N/A
West Keegans Bayou I.D.	0.11100	0.10000	0.10000	0.10000	0.09500
West Harris County MUD 4	1.06000	1.09000	1.09000	1.09000	1.08000
Wharton County Junior College	0.14414	0.13821	0.13419	0.12656	0.13028
Williams Ranch MUD No 1	**N/A	**N/A	**N/A	**N/A	**N/A
Willow Creek Farms MUD	1.25000	1.25000	1.25000	1.25000	1.15000
Willow Fork Drainage District	0.19000	0.19000	0.19000	0.19000	0.18500
Willow Point MUD	**N/A	**N/A	1.50000	1.50000	1.50000
Woodcreek Reserve MUD	0.60000	0.60000	0.60000	0.60000	0.60000

Source of data: Fort Bend County Central 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.

2020 Tax Rates from CAD website
<https://www.fbcad.org/tax-rates/>

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
(UNAUDITED)

	2016	2017	2018	2019	2020
Political Subdivision: (continued)					
Meadows Place, City of	0.83200	0.83200	0.83200	0.83200	0.83200
Memorial MUD	0.44000	0.41500	0.41500	0.40500	0.40000
Mission Bend MUD 1	0.26000	0.25800	0.24000	0.23800	0.23000
Missouri City, City of	0.56010	0.60000	0.63000	0.63000	0.59804
Missouri City MGNT DST 1	**N/A	**N/A	0.90000	0.90000	0.90000
Needville, City of	0.39999	0.39751	0.41809	0.39552	0.35864
Needville Independent School District	1.54000	1.54000	1.53952	1.46626	1.46300
North Mission Glen MUD	0.52000	0.52000	0.52000	0.51000	0.47000
Orchard, City of	0.34788	0.35668	0.39534	0.39475	0.35273
Palmer Plantation MUD 1	0.48000	0.48000	0.48000	0.47000	0.47000
Palmer Plantation MUD 2	0.46000	0.45000	0.45000	0.45000	0.45000
Pearland, City of	0.68120	0.68506	0.70916	0.74121	0.72000
Pecan Grove MUD	0.62500	0.61500	0.61500	0.63500	0.63500
Plantation MUD	0.64500	0.61500	0.61000	0.61000	0.61000
Renn Road MUD	0.72000	0.70000	0.70000	0.71000	0.71000
Richmond, City of	0.73500	0.71000	0.69990	0.69990	0.68777
Rosenberg, City of	0.47000	0.46200	0.43000	0.41500	0.40000
Sienna Plantation LID	0.45000	0.45000	0.45000	0.45000	0.45000
Sienna Plantation Management	1.05000	1.05000	1.05000	1.05000	1.05000
Sienna Plantation MUD 2	0.59000	0.51000	0.46000	0.46000	0.46000
Sienna Plantation MUD 3	0.59000	0.56000	0.51000	0.51000	0.51000
Sienna Plantation MUD 4	1.05000	1.05000	1.05000	1.05000	1.05000
Sienna Plantation MUD 6	**N/A	**N/A	1.05000	1.05000	1.05000
Sienna Plantation MUD 10	0.84000	0.80000	0.75000	0.73000	0.72000
Sienna Plantation MUD 12	0.88000	0.87000	0.77000	0.74000	0.72000
Simonton, City of	0.23000	0.22000	0.24000	0.23002	0.22000
Stafford Municipal School District	1.23005	1.23005	1.32505	1.25005	1.22231
Sugar Land, City of	0.31595	0.31762	0.31762	0.33200	0.33650
Village at Katy Development	**N/A	**N/A	**N/A	**N/A	1.00000
West Keegans Bayou I.D.	0.09400	0.09400	0.09400	0.09400	0.09100
West Harris County MUD 4	1.00000	1.00000	1.00000	1.00000	1.00000
Wharton County Junior College	0.13706	0.13550	0.14346	0.13934	0.13684
Williams Ranch MUD No 1	**N/A	1.00000	1.00000	1.00000	1.00000
Willow Creek Farms MUD	1.09500	1.01000	1.04000	1.14000	1.14000
Willow Fork Drainage District	0.18500	0.18500	0.18500	0.18500	0.18500
Willow Point MUD	1.50000	1.50000	1.48000	1.46000	1.43000
Woodcreek Reserve MUD	0.60000	0.60000	0.60000	0.59000	0.58500

Source of data: Fort Bend County Central 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.



FORT BEND COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

Taxpayer	Fiscal Year 2021			Fiscal Year 2012		
	Assessed Value	Rank	Percentage of Total Net Assessed Valuation	Assessed Value	Rank	Percentage of Total Net Assessed Valuation
Centerpoint Energy Electric	\$ 382,458,240	1	0.51%	\$ 237,460,690	2	0.62%
NRG Texas Power LLC	372,314,960	2	0.49%	1,421,179,330	1	3.74%
Mall at Katy Mills LP	170,600,259	3	0.23%	100,168,290	3	0.26%
LCFRE Sugar Land Town Square LLC	147,208,430	4	0.20%			
Comcast of Houston LLC	128,243,470	5	0.17%			
Seaway Crude Pipeline Company	121,777,250	6	0.16%			
Cardinal Health 110 LLC	117,844,780	7	0.16%			
First Colony Mall LLC	109,758,476	8	0.15%	94,024,230	4	0.25%
PR II Lacenterra LP	103,108,210	9	0.14%			
Lakepointe Assets LLC	90,000,000	10	0.12%	74,000,000	8	0.19%
Inova Geophysical Equipment LTD				84,725,890	5	0.22%
Tramontina USA Inc				83,604,240	6	0.22%
Cardinal Health 411 Inc				78,578,240	7	0.21%
Fountains Dunhill LLC				70,886,673	9	0.19%
Medistar Suager Land Medical Center, Ltd				70,524,870	10	0.19%
Subtotal	<u>1,743,314,075</u>		<u>2.31%</u>	<u>2,315,152,453</u>		<u>6.09%</u>
Other taxpayers	<u>73,583,493,252</u>		<u>97.69%</u>	<u>35,719,334,659</u>		<u>93.91%</u>
Total	<u>\$ 75,326,807,327</u>		<u>100.00%</u>	<u>\$ 38,034,487,112</u>		<u>100.00%</u>

Source of data: Fort Bend County Central Appraisal District.

FORT BEND COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
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 Adjusted Levy Collected
2011	2012	\$ 197,913,656	\$ 512,357	\$ 198,426,013	\$ 196,106,467	98.83%
2012	2013	198,853,734	7,719,175	206,572,909	204,426,149	98.96%
2013	2014	220,732,237	484,509	221,216,747	219,405,724	99.18%
2014	2015	231,440,796	9,925,562	241,366,358	239,321,688	99.15%
2015	2016	261,554,958	7,463,990	269,018,948	267,472,379	99.43%
2016	2017	289,365,323	(3,118,027)	286,247,296	284,725,066	99.47%
2017	2018	300,652,187	(4,642,981)	296,009,206	295,032,028	99.67%
2018	2019	309,764,541	(2,842,136)	306,922,405	305,956,939	99.69%
2019	2020	327,222,445	(3,985,878)	323,236,567	322,089,232	99.65%
2020	2021	340,368,134	1,042,171	341,410,305	338,683,994	99.20%

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

Tax Year	Fiscal Year	Collections in Subsequent Years	Total Tax Collections	Total Tax Collections as a Percentage of Adjusted Levy	Outstanding Delinquent Taxes	Delinquent Taxes as a Percentage of Adjusted Levy
2011	2012	\$ 2,154,340	\$ 198,260,807	99.92%	\$ 165,206	0.08%
2012	2013	2,006,868	206,433,017	99.93%	139,892	0.07%
2013	2014	1,646,034	221,051,758	99.93%	164,988	0.07%
2014	2015	1,858,325	241,180,013	99.92%	186,345	0.08%
2015	2016	1,331,105	268,803,484	99.92%	215,464	0.08%
2016	2017	1,248,302	285,973,368	99.90%	273,927	0.10%
2017	2018	576,642	295,608,670	99.86%	400,536	0.14%
2018	2019	179,160	306,136,099	99.74%	786,306	0.26%
2019	2020	13,537	322,102,769	99.65%	1,133,798	0.35%
2020	2021		338,683,994	99.20%	2,726,311	0.80%

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

Tax Year	Fiscal Year	Population (1)	Net Assessed Value	Tax Notes	General Obligation Bonds (2)	Total Long-Term Debt (2)
2011	2012	639,969	\$ 38,034,487,112	\$ -	\$ 381,602,454	\$ 381,602,454
2012	2013	643,408	39,439,947,054	-	364,812,865	364,812,865
2013	2014	652,365	41,977,668,270	-	347,708,537	347,708,537
2014	2015	685,345	45,576,901,817	-	376,265,782	376,265,782
2015	2016	716,087	53,358,083,200	-	473,004,495	473,004,495
2016	2017	741,237	58,247,212,423	3,808,978	520,033,007	523,841,985
2017	2018	764,828	63,301,599,549	3,302,978	554,929,006	558,231,984
2018	2019	787,858	66,366,157,509	2,786,978	563,797,101	566,584,079
2019	2020	831,870	70,518,888,075	2,259,978	620,942,114	623,202,092
2020	2021	839,706	75,326,807,327	24,842,978	603,682,459	628,525,437

- (1) Source of data: 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.

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

Tax Year	Fiscal Year	Amounts Available in Debt Service Fund (2)	Net Long-Term Debt	Personal Income	Percent of Personal Income	Long-Term Debt to Assessed Value	Long-Term Debt Per Capita
2011	2012	\$ 3,977,092	\$ 377,625,362	\$27,002,708,000	1.41%	0.99%	\$ 596
2012	2013	2,461,472	362,351,393	29,242,120,000	1.25%	0.92%	567
2013	2014	2,739,786	344,968,751	30,215,817,000	1.15%	0.82%	533
2014	2015	2,764,772	373,501,010	32,349,654,690	1.16%	0.82%	549
2015	2016	1,071,278	471,933,217	40,162,314,000	1.18%	0.88%	661
2016	2017	9,837,541	514,004,444	43,394,237,691	1.21%	0.88%	707
2017	2018	10,968,849	547,263,135	41,690,472,000	1.34%	0.86%	730
2018	2019	10,487,617	556,096,462	45,333,473,000	1.25%	0.84%	719
2019	2020	4,643,110	618,558,982	49,623,451,110	1.26%	0.88%	749
2020	2021	10,676,842	617,848,595	51,886,703,000	1.21%	0.82%	749

- (1) Source of data: 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.



FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2021
(UNAUDITED)

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
Fort Bend County	\$ 628,525,437 ⁽¹⁾	100.00%	\$ 628,525,437
Special Districts:			
Big Oaks MUD	16,165,000	100.00%	16,165,000
Blue Ridge West MUD	6,455,000	100.00%	6,455,000
Burney Road MUD	5,765,000	100.00%	5,765,000
Cinco MUD # 1	4,602,645	100.00%	4,602,645
Cinco MUD # 2	11,353,405	100.00%	11,353,405
Cinco MUD # 5	7,064,395	100.00%	7,064,395
Cinco MUD # 7	9,865,375	100.00%	9,865,375
Cinco MUD # 8	11,984,220	100.00%	11,984,220
Cinco MUD # 10	9,571,015	100.00%	9,571,015
Cinco MUD # 12	8,739,500	100.00%	8,739,500
Cinco MUD # 14	18,350,720	100.00%	18,350,720
Cinco Southwest MUD # 1	1,141,600	100.00%	1,141,600
Cinco Southwest MUD # 2	61,587,864	100.00%	61,587,864
Cinco Southwest MUD # 3	49,663,872	100.00%	49,663,872
Cinco Southwest MUD # 4	59,931,664	100.00%	59,931,664
First Colony MUD # 9	10,025,000	100.00%	10,025,000
First Colony MUD # 10	10,575,000	100.00%	10,575,000
Fort Bend Co Drainage District	25,405,000	100.00%	25,405,000
Fort Bend Co FWSD # 1	25,260,000	100.00%	25,260,000
Fort Bend Co ID # 24	9,010,000	100.00%	9,010,000
Fort Bend Co LID # 2	85,970,000	100.00%	85,970,000
Fort Bend Co LID # 6	35,420,000	100.00%	35,420,000
Fort Bend Co LID # 7	90,970,000	100.00%	90,970,000
Fort Bend Co LID # 10	12,515,000	100.00%	12,515,000
Fort Bend Co LID # 11	24,830,000	100.00%	24,830,000
Fort Bend Co LID # 12	10,075,000	100.00%	10,075,000
Fort Bend Co LID # 15	100,635,000	100.00%	100,635,000
Fort Bend Co LID # 17	60,825,000	100.00%	60,825,000
Fort Bend Co LID # 19	37,635,000	100.00%	37,635,000
Fort Bend Co LID # 20	4,405,000	100.00%	4,405,000
Fort Bend Co Municipal Mgmt # 1	33,700,000	100.00%	33,700,000
Fort Bend Co MUD # 2	20,305,000	100.00%	20,305,000
Fort Bend Co MUD # 5	27,510,000	100.00%	27,510,000
Fort Bend Co MUD # 19	4,530,000	100.00%	4,530,000
Fort Bend Co MUD # 23	52,310,000	100.00%	52,310,000
Fort Bend Co MUD # 24	18,615,000	100.00%	18,615,000
Fort Bend Co MUD # 25	105,485,000	100.00%	105,485,000
Fort Bend Co MUD # 26	31,585,000	100.00%	31,585,000
Fort Bend Co MUD # 30	97,550,000	99.49%	97,052,495
Fort Bend Co MUD # 34	12,880,000	100.00%	12,880,000
Fort Bend Co MUD # 35	26,225,000	100.00%	26,225,000
Fort Bend Co MUD # 41	225,000	100.00%	225,000
Fort Bend Co MUD # 42	4,060,000	100.00%	4,060,000
Fort Bend Co MUD # 46	9,525,000	100.00%	9,525,000
Fort Bend Co MUD # 47	13,215,000	100.00%	13,215,000
Fort Bend Co MUD # 48	26,880,000	100.00%	26,880,000
Fort Bend Co MUD # 49	400,000	100.00%	400,000

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2021
(UNAUDITED)

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
Fort Bend Co MUD # 50	70,930,000	100.00%	70,930,000
Fort Bend Co MUD # 57	43,875,000	100.00%	43,875,000
Fort Bend Co MUD # 58	121,340,000	100.00%	121,340,000
Fort Bend Co MUD # 66	1,400,000	100.00%	1,400,000
Fort Bend Co MUD # 81	15,985,000	100.00%	15,985,000
Fort Bend Co MUD # 94	3,630,000	100.00%	3,630,000
Fort Bend Co MUD # 115	4,890,000	100.00%	4,890,000
Fort Bend Co MUD # 116	19,680,000	100.00%	19,680,000
Fort Bend Co MUD # 118	32,035,000	100.00%	32,035,000
Fort Bend Co MUD # 119	10,335,000	100.00%	10,335,000
Fort Bend Co MUD # 121	34,005,000	100.00%	34,005,000
Fort Bend Co MUD # 122	14,810,000	100.00%	14,810,000
Fort Bend Co MUD # 123	28,780,000	100.00%	28,780,000
Fort Bend Co MUD # 124	7,385,000	100.00%	7,385,000
Fort Bend Co MUD # 128	84,140,000	100.00%	84,140,000
Fort Bend Co MUD # 129	16,270,000	100.00%	16,270,000
Fort Bend Co MUD # 130	8,510,000	100.00%	8,510,000
Fort Bend Co MUD # 130D	7,450,000	100.00%	7,450,000
Fort Bend Co MUD # 131	19,020,000	100.00%	19,020,000
Fort Bend Co MUD # 132	17,680,000	100.00%	17,680,000
Fort Bend Co MUD # 133	77,895,000	100.00%	77,895,000
Fort Bend Co MUD # 134B	115,145,000	100.00%	115,145,000
Fort Bend Co MUD # 134C	86,770,000	100.00%	86,770,000
Fort Bend Co MUD # 134D	41,275,000	100.00%	41,275,000
Fort Bend Co MUD # 134E	39,770,000	100.00%	39,770,000
Fort Bend Co MUD # 136	5,980,000	100.00%	5,980,000
Fort Bend Co MUD # 137	20,995,000	100.00%	20,995,000
Fort Bend Co MUD # 138	31,565,000	100.00%	31,565,000
Fort Bend Co MUD # 139	11,490,000	100.00%	11,490,000
Fort Bend Co MUD # 140	18,910,000	100.00%	18,910,000
Fort Bend Co MUD # 141	2,590,000	100.00%	2,590,000
Fort Bend Co MUD # 142	108,550,000	100.00%	108,550,000
Fort Bend Co MUD # 143	59,610,000	100.00%	59,610,000
Fort Bend Co MUD # 144	35,630,000	100.00%	35,630,000
Fort Bend Co MUD # 145	6,260,000	100.00%	6,260,000
Fort Bend Co MUD # 146	35,095,000	100.00%	35,095,000
Fort Bend Co MUD # 147	7,225,000	100.00%	7,225,000
Fort Bend Co MUD # 148	5,530,000	100.00%	5,530,000
Fort Bend Co MUD # 149	22,525,000	100.00%	22,525,000
Fort Bend Co MUD # 151	63,420,000	100.00%	63,420,000
Fort Bend Co MUD # 152	30,215,000	100.00%	30,215,000
Fort Bend Co MUD # 155	35,320,000	100.00%	35,320,000
Fort Bend Co MUD # 156	18,070,000	100.00%	18,070,000
Fort Bend Co MUD # 158	11,375,000	100.00%	11,375,000
Fort Bend Co MUD # 159	4,330,000	100.00%	4,330,000
Fort Bend Co MUD # 161	24,005,000	100.00%	24,005,000
Fort Bend Co MUD # 162	17,145,000	100.00%	17,145,000
Fort Bend Co MUD # 163	13,070,000	100.00%	13,070,000

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2021
(UNAUDITED)

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
Fort Bend Co MUD # 165	29,850,000	100.00%	29,850,000
Fort Bend Co MUD # 167	26,530,000	100.00%	26,530,000
Fort Bend Co MUD # 169	689,481	100.00%	689,481
Fort Bend Co MUD # 170	42,547,760	100.00%	42,547,760
Fort Bend Co MUD # 171	49,528,752	100.00%	49,528,752
Fort Bend Co MUD # 172	96,551,423	100.00%	96,551,423
Fort Bend Co MUD # 173	68,557,584	100.00%	68,557,584
Fort Bend Co MUD # 174	4,510,000	100.00%	4,510,000
Fort Bend Co MUD # 176	6,095,000	100.00%	6,095,000
Fort Bend Co MUD # 182	53,095,000	100.00%	53,095,000
Fort Bend Co MUD # 184	7,995,000	100.00%	7,995,000
Fort Bend Co MUD # 185	32,615,000	100.00%	32,615,000
Fort Bend Co MUD # 187	38,905,000	100.00%	38,905,000
Fort Bend Co MUD # 189	2,735,000	100.00%	2,735,000
Fort Bend Co MUD # 190	17,815,000	100.00%	17,815,000
Fort Bend Co MUD # 192	4,165,000	100.00%	4,165,000
Fort Bend Co MUD # 194	52,025,000	100.00%	52,025,000
Fort Bend Co MUD # 199	3,080,000	100.00%	3,080,000
Fort Bend Co MUD # 206	12,875,000	100.00%	12,875,000
Fort Bend Co MUD # 215	49,080,000	100.00%	49,080,000
Fort Bend Co MUD # 220	6,795,000	100.00%	6,795,000
Fort Bend Co WC&ID # 2 (Defined Area)	4,450,000	100.00%	4,450,000
Fort Bend Co WC&ID # 3	2,000,000	100.00%	2,000,000
Fort Bend Co WC&ID # 8	1,610,000	100.00%	1,610,000
Fulshear MUD # 1	26,850,000	100.00%	26,850,000
Fulshear MUD # 2	4,330,000	100.00%	4,330,000
Fulshear MUD # 3A	30,460,000	95.24%	29,010,104
Grand Lakes MUD # 1	6,560,000	100.00%	6,560,000
Grand Lakes MUD # 4	8,680,000	100.00%	8,680,000
Grand Lakes WC&ID	4,500,000	100.00%	4,500,000
Grand Mission MUD # 1	30,690,000	100.00%	30,690,000
Grand Mission MUD # 2	40,730,000	100.00%	40,730,000
Imperial Redevelopment Dist	42,620,000	100.00%	42,620,000
Missouri City Management Dist # 1	4,000,000	100.00%	4,000,000
Palmer Plantation MUD # 2	3,095,000	100.00%	3,095,000
Pecan Grove MUD	53,915,000	100.00%	53,915,000
Plantation MUD	3,225,000	100.00%	3,225,000
Sienna Plantation Levee Improvement Dist	151,220,000	100.00%	151,220,000
Sienna Plantation Management District	54,414,452	100.00%	54,414,452
Sienna Plantation MUD # 2	10,510,000	100.00%	10,510,000
Sienna Plantation MUD # 3	27,985,000	100.00%	27,985,000
Sienna Plantation MUD # 4	88,321,146	100.00%	88,321,146
Sienna Plantation MUD # 6	7,487,596	100.00%	7,487,596
Sienna Plantation MUD # 10	61,077,523	100.00%	61,077,523
Sienna Plantation MUD # 12	66,980,428	100.00%	66,980,428
Woodcreek Reserve MUD	16,285,000	100.00%	16,285,000

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2021
(UNAUDITED)

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
County Line Special Districts:			
Brazoria-Fort Bend Co MUD # 1	56,505,000	42.36%	23,935,518
Brazoria County MUD # 22	39,085,000	0.20%	78,170
Chelford City MUD	8,350,000	56.22%	4,694,370
Cimarron MUD	25,480,000	13.92%	3,546,816
Cinco MUD # 3	5,864,135	84.09%	4,931,151
Cinco MUD # 6	6,697,180	60.16%	4,029,023
Cinco MUD # 9	7,444,465	57.04%	4,246,323
Cornerstones MUD	3,220,000	16.96%	546,112
Fort Bend Co WC&ID # 2	89,990,000	98.02%	88,208,198
Fort Bend-Waller Cos MUD # 2	32,435,000	12.61%	4,090,054
Fort Bend-Waller Cos MUD # 3	28,025,000	87.50%	24,521,875
Harris-Fort Bend MUD # 1	9,810,000	86.20%	8,456,220
Harris-Fort Bend Cos MUD # 3	36,190,000	4.78%	1,729,882
Harris-Fort Bend Cos MUD # 5	15,845,000	94.03%	14,899,054
Harris County MUD # 393	8,900,000	8.73%	776,970
Kingsbridge MUD	15,500,000	96.33%	14,931,150
Mission Bend MUD #1	2,005,000	52.73%	1,057,237
North Mission Glen MUD	18,780,000	98.70%	18,535,860
Renn Road MUD	7,525,000	32.59%	2,452,398
Village at Katy Development District	4,020,000	89.65%	3,603,930
West Harris Co MUD # 4	830,000	18.20%	151,060
Williams Ranch MUD # 1	4,935,000	100.00%	4,935,000
Willow Creek Farms MUD	32,060,000	5.62%	1,801,772
Willow Fork Drainage District	29,345,000	92.19%	27,053,156
Willow Point MUD	20,800,000	99.94%	20,787,520
Total Special District Debt (2)			<u><u>\$ 4,462,793,835</u></u>
Cities:			
Arcola, City of	2,900,000	100.00%	\$ 2,900,000
Kendleton, City of	1,539,000	100.00%	1,539,000
Needville, City of	2,395,000	100.00%	2,395,000
Richmond, City of	30,295,000	100.00%	30,295,000
Rosenberg, City of	50,898,000	100.00%	50,898,000
Sugar Land, City of	315,440,000	100.00%	315,440,000

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2021
(UNAUDITED)

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
County Line Cities:			
Houston, City of	3,504,603,000	0.49%	17,172,555
Katy, City of	29,020,000	37.40%	10,853,480
Missouri City, City of	158,635,000	94.72%	150,259,072
Pearland, City of	350,080,000	4.61%	16,138,688
Total Cities			<u>\$ 597,890,795</u>
School Districts:			
Fort Bend ISD	1,402,803,767	100.00%	\$ 1,402,803,767
Lamar CISD	1,337,905,000	100.00%	1,337,905,000
Needville ISD	45,944,000	100.00%	45,944,000
County Line School Districts:			
Brazos ISD	11,624,986	65.47%	7,610,878
Katy ISD	1,840,005,230	37.79%	695,337,976
Stafford MSD	102,070,000	99.54%	101,600,478
Total School Districts			<u>\$ 3,591,202,099</u>
Other:			
Houston Community College System	492,485,000	2.70%	\$ 13,297,095
Total Other			<u>\$ 13,297,095</u>
 Summary of Total Estimated Overlapping Debt:			
Special Districts			\$ 4,462,793,835
Cities			597,890,795
School Districts			3,591,202,099
Other			13,297,095
Estimated Overlapping Debt			<u>\$ 8,665,183,824</u>
 Fort Bend County			
Fort Bend County - Direct Obligations			628,525,437
Total Direct and Estimated Overlapping Debt			<u>\$ 9,293,709,261</u>

NOTES:

- (1) County debt outstanding as of September 30, 2021 includes the Fort Bend Flood Control Water Supply Corporation debt.
- (2) Total Special District Debt includes numerous special districts with varying amounts of debt applicable to the County.
- (3) The allocation of the county-line jurisdictions is calculated by determining the ratio of the assessed valuation of taxable property that is within Fort Bend County. This rate is then applied to the outstanding debt of the county-line jurisdiction to calculate the overlapping debt amount.

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

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Assessed value of real property	\$ 33,530,169,247	\$ 34,906,683,521	\$ 36,962,606,903	\$ 40,220,320,218	\$ 47,990,163,282
Assessed value of personal and other property	<u>4,504,317,865</u>	<u>4,533,263,533</u>	<u>5,015,061,367</u>	<u>5,356,581,599</u>	<u>5,367,919,918</u>
Total assessed value	<u>\$ 38,034,487,112</u>	<u>\$ 39,439,947,054</u>	<u>\$ 41,977,668,270</u>	<u>\$ 45,576,901,817</u>	<u>\$ 53,358,083,200</u>
Debt Limit, 25% of real property	\$ 8,382,542,312	\$ 8,726,670,880	\$ 9,240,651,726	\$ 10,055,080,055	\$ 11,997,540,821
Amount of debt applicable to debt limit	381,602,454	364,812,865	347,708,537	376,265,782	473,004,495
Less: Assets available in Debt Service Funds for payment of principal	<u>3,977,092</u>	<u>2,461,472</u>	<u>2,739,786</u>	<u>2,764,772</u>	<u>1,071,278</u>
Total amount of debt applicable to debt limit	<u>377,625,362</u>	<u>362,351,393</u>	<u>344,968,751</u>	<u>373,501,010</u>	<u>471,933,217</u>
Legal Debt Margin	<u>\$ 8,004,916,950</u>	<u>\$ 8,364,319,487</u>	<u>\$ 8,895,682,975</u>	<u>\$ 9,681,579,045</u>	<u>\$ 11,525,607,604</u>
Total net debt applicable to to the limit as a percentage of debt limit	4.50%	4.15%	3.73%	3.71%	3.93%

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

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

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Assessed value of real property	\$ 53,266,960,793	\$ 56,833,812,604	\$ 59,638,384,151	\$ 63,287,003,766	\$ 67,837,545,400
Assessed value of personal and other property	<u>4,980,251,630</u>	<u>6,467,786,945</u>	<u>6,727,773,358</u>	<u>7,231,884,309</u>	<u>7,489,261,927</u>
Total assessed value	<u>\$ 58,247,212,423</u>	<u>\$ 63,301,599,549</u>	<u>\$ 66,366,157,509</u>	<u>\$ 70,518,888,075</u>	<u>\$ 75,326,807,327</u>
Debt Limit, 25% of real property	\$ 13,316,740,198	\$ 14,208,453,151	\$ 14,909,596,038	\$ 15,821,750,942	\$ 16,959,386,350
Amount of debt applicable to debt limit	520,033,007	554,929,006	563,797,101	620,942,114	603,682,459
Less: Assets available in Debt Service Funds for payment of principal	<u>9,837,541</u>	<u>10,968,849</u>	<u>10,487,617</u>	<u>4,643,110</u>	<u>10,676,842</u>
Total amount of debt applicable to debt limit	<u>510,195,466</u>	<u>543,960,157</u>	<u>553,309,484</u>	<u>616,299,004</u>	<u>593,005,617</u>
Legal Debt Margin	<u>\$ 12,806,544,732</u>	<u>\$ 13,664,492,994</u>	<u>\$ 14,356,286,554</u>	<u>\$ 15,205,451,938</u>	<u>\$ 16,366,380,733</u>
Total net debt applicable to to the limit as a percentage of debt limit	3.83%	3.83%	3.71%	3.90%	3.50%

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

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2012	639,969	\$ 27,002,708,000	\$ 42,194	6.1%
2013	643,408	29,242,120,000	45,449	5.7%
2014	652,365	30,215,817,000	46,317	5.1%
2015	685,345	32,349,654,690 (1)	47,202	4.4%
2016	716,087	40,162,314,000	47,202	4.9%
2017	741,237	43,394,237,691	58,543	4.6%
2018	764,828	41,690,472,000	54,510	4.1%
2019	787,858	45,333,473,000	57,540	4.0%
2020	831,870	49,623,451,110	59,653	3.5%
2021	839,706	51,886,703,000	61,792	6.2%

Source of data: Fort Bend Economic Development Council

(1) Estimated using 2014 per capita rate of increase

FORT BEND COUNTY, TEXAS
LARGEST EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

<u>Employer</u>	<u>Fiscal Year 2021</u>		<u>Fiscal Year 2012</u>	
	<u>Local Employees</u>	<u>Rank</u>	<u>Local Employees</u>	<u>Rank</u>
Fort Bend ISD	12,787	1	9,085	1
Lamar CISD	4,453	2	2,884	2
Fort Bend County	2,900	3	2,269	4
Methodist Sugar Land Hospital	2,637	4	2,200	5
Schlumberger Technology Corp.	2,007	5	2,150	6
Richmond State School	1,300	6	1,370	7
United Parcel Service	1,200	7	924	8
ChampionX	1,100	8		
Memorial Herman	1,059	9		
Texas Department of Criminal Justice	751	10	816	9
Fluor Corporation			2,400	3
City of Sugar Land			668	10
	<u>30,194</u>		<u>24,766</u>	

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

Function	Full-Time Equivalent Employees as of September 30				
	2012	2013	2014	2015	2016
General administration	224.31	225.71	237.51	242.50	253.27
Financial administration	114.75	114.75	120.00	121.00	127.14
Administration of justice	412.41	414.80	429.09	445.02	485.44
Construction and maintenance	266.59	267.71	273.60	269.87	275.19
Health and human services	160.25	163.61	165.84	174.64	199.81
Cooperative services	12.00	12.00	12.00	12.00	11.70
Public safety	785.13	791.98	802.95	805.50	821.01
Parks and recreation	23.20	23.00	27.34	35.81	36.98
Libraries and education	224.00	232.74	232.19	234.86	227.28
Total Full-Time Equivalents	2,222.64	2,246.30	2,300.52	2,341.20	2,437.82

Source of data: County employment records.

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

Function	Full-Time Equivalent Employees as of September 30				
	2017	2018	2019	2020	2021
General administration	271.57	288.74	297.53	306.32	340.68
Financial administration	135.14	130.71	132.43	131.74	137.66
Administration of justice	506.31	679.20	707.50	729.98	746.24
Construction and maintenance	280.78	281.05	291.41	292.85	292.86
Health and human services	209.40	249.08	261.64	274.21	295.36
Cooperative services	11.70	11.70	11.00	11.00	11.00
Public safety	846.67	991.26	1,008.78	1,030.32	1,026.53
Parks and recreation	39.06	44.04	43.68	45.76	50.40
Libraries and education	235.97	260.12	255.00	253.02	251.50
Total Full-Time Equivalents	2,536.60	2,935.90	3,008.97	3,075.20	3,152.23

Source of data: County employment records.

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	2012	2013	2014	2015	2016
General Administration					
Full-time equivalent count	229.55	225.71	237.51	242.50	253.27
Documents filed with County Clerk	325,059	184,074	142,784	147,236	144,327
Copies issued by County Clerk	N/A	N/A	11,689	16,394	17,148
Technical support calls to IT	21,350	N/A	N/A	N/A	N/A
County web-site visits (avg/day)	8,175	8,740	7,960	8,794	9,979
Medical claims filed with Risk Management	68,234	54,698	55,301	59,264	55,375
On the job accident claims to Risk Management	178	168	184	181	166
Voter registrations	30,381	36,715	25,976	32,265	43,285
Early voting as a percentage of turnout	36.0%	73.0%	45.0%	55.4%	N/A
Job openings	310	403	398	391	397
Employee service awards					
5 years	157	173	188	120	103
10 years	76	74	71	78	71
15 years	54	44	62	54	75
20 years	36	36	33	40	30
25 years	20	19	20	22	22
30 years	12	11	8	14	15
35 years	4	2	-	0	2
Responses to posted job openings	10,564	8,972	18,976	21,732	22,438
Pieces of mail processed	1,800,000	1,800,000	1,719,770	1,498,773	1,465,761
Facilities service requests (avg/month)	370	343	418	402	467
Bids, RFP's, & RFQ's solicited	62	85	71	N/A	N/A
Purchase orders issued	12,023	11,324	11,240	N/A	N/A
Public Transportation trips	320,642	373,685	389,272	382,742	391,372
Records Management					
On site storage (cubic footage)	857	968	695	N/A	N/A
Off site storage (cubic footage)	10,842	10,235	10,239	N/A	N/A
Financial Administration					
Full-time equivalent count	114.75	114.75	120.00	121.00	127.14
Cash receipts processed (count)	8,210	9,470	9,171	9,731	8,922
Checks processed (count)	51,384	52,242	32,081	30,713	61,811
Expenditures to budget ratio	N/A	(0)	-5.00%	1.01%	1.16%
Earned GFOA Certificate of Excellence for CAFR	Yes	Yes	Yes	Yes	Yes
Earned GFOA Certificate for Distinguished					
Budget Presentation	Yes	Yes	Yes	Yes	Yes
Invoice payment processing (days)	10	10	12	12	10
Journal entry count (estimated)	1,056	925	937	969	1,067

Source of data: various County departments

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	2017	2018	2019	2020	2021
General Administration					
Full-time equivalent count	271.57	288.74	297.53	333.44	340.68
Documents filed with County Clerk	144,172	143,692	145,614	174,135	216,635
Copies issued by County Clerk	N/A	19,317	21,100	19,784	28,333
Technical support calls to IT	N/A	19,689	N/A	N/A	N/A
County web-site visits (avg/day)	13,332	12,136	10,857	14,243	21,417
Medical claims filed with Risk Management	N/A	56,004	N/A	N/A	N/A
On the job accident claims to Risk Management	167	154	206	184	219
Voter registrations	N/A	33,768	N/A	N/A	N/A
Early voting as a percentage of turnout	N/A	51.6%	N/A	N/A	N/A
Job openings	327	305	570	420	493
Employee service awards					
5 years	121	129	185	162	181
10 years	100	112	123	85	74
15 years	56	56	56	55	55
20 years	36	36	51	40	58
25 years	20	19	22	32	23
30 years	11	15	10	13	15
35 years	7	5	3	2	1
Responses to posted job openings	40,217	33,000	36,926	31,163	35,962
Pieces of mail processed	1,345,878	1,365,902	1,311,081	600,425	752,270
Facilities service requests (avg/month)	625	627	883	950	954
Bids, RFP's, & RFQ's solicited	N/A	101	N/A	N/A	N/A
Purchase orders issued	N/A	11,773	N/A	N/A	N/A
Public Transportation trips	381,388	392,615	407,257	233,542	144,038
Records Management					
On site storage (cubic footage)	N/A	N/A	N/A	N/A	N/A
Off site storage (cubic footage)	N/A	17,188	N/A	N/A	N/A
Financial Administration					
Full-time equivalent count	133.00	130.71	132.43	131.74	131.89
Cash receipts processed (count)	9,243	10,935	11,298	10,350	14,580
Checks processed (count)	65,000	93,299	67,313	76,261	57,411
Expenditures to budget ratio	1.00%	0.98%	97.60%	95.90%	104.30%
Earned GFOA Certificate of Excellence for CAFR	Yes	TBD	Yes	Yes	Yes
Earned GFOA Certificate for Distinguished					
Budget Presentation	Yes	Yes	Yes	Yes	Yes
Invoice payment processing (days)	10	10	10	10	10-12
Journal entry count (estimated)	1,089	1,124	1,062	1,038	1,198

Source of data: various County departments

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	2012	2013	2014	2015	2016
Administration of Justice					
Full-time equivalent count	266.41	267.20	281.09	298.02	328.44
Child Support case inquiries	50,150	36,328	33,908	34,971	36,468
Passport applications (count)	2,909	4,562	6,061	6,638	8,821
Passport fees collected	\$ 72,725	\$ 114,050	\$ 151,525	\$ 165,950	\$ 220,525
Worthless check clearance rate	91.20%	79.00%	95.00%	98.00%	95.00%
Felony case disposition rate	91.90%	100.00%	84.00%	84.00%	99.00%
Felony case dispositions	N/A	N/A	N/A	N/A	N/A
Misdemeanor case disposition rate	N/A	N/A	N/A	N/A	N/A
Misdemeanor case dispositions	111.0	102.2	93.0	103.0	107.0
Community Service rehabilitation hours	70,270	70,605	89,853	85,296	85,586
Justice Court case filings - Precinct 1 Place 1	5,582	4,646	3,772	4,234	3,916
Justice Court case filings - Precinct 1 Place 2	11,513	11,581	10,955	10,365	11,306
Justice Court case filings - Precinct 2	6,851	6,616	5,548	5,583	7,115
Justice Court case filings - Precinct 3	19,895	18,744	13,463	15,968	12,361
Justice Court case filings - Precinct 4	5,041	6,064	3,473	4,607	6,993
Justice Court cases disposed - Precinct 1 Place 1	4,615	4,913	3,651	4,184	3,808
Justice Court cases disposed - Precinct 1 Place 2	10,274	11,938	10,564	9,828	10,098
Justice Court cases disposed - Precinct 2	7,239	5,429	4,902	9,702	5,989
Justice Court cases disposed - Precinct 3	16,647	16,656	15,425	18,775	11,798
Justice Court cases disposed - Precinct 4	4,414	8,338	3,745	4,494	5,302
Construction and Maintenance					
Full-time equivalent count	266.59	267.71	273.60	269.87	275.19
Building & right-of-way permits issued	5,032	6,400	7,368	8,961	5,212
Tonnage of recyclable diverted from landfills	702	687	N/A	N/A	N/A
Pounds of hazardous materials collected	184,943	176,840	N/A	N/A	N/A
Mileage of drainage channel maintained	2,100	2,200	2,200	2,000	2,500
Mileage of county roads - unincorporated areas	1,655	1,703	1,762	1,815	1,837
New County road miles constructed - unincorporated areas	85	80	60	75	75
Health and Human Services					
Full-time equivalent count	160.25	163.61	165.84	174.64	199.81
Number of clients receiving Social Service assistance annually	7,074	N/A	N/A	N/A	N/A
Number of child immunizations annually	8,316	5,417	5,000	10,330	10,924
Number of reportable diseases documented	1,181	1,142	1,250	1,250	1,598
Number of food establishments inspected	1,192	1,301	1,403	1,584	2,799
Number of septic system applications submitted	373	438	470	471	498
Number of licensed aerobic systems	6,915	7,364	6,776	7,068	7,686
Number of citations issued for aerobic system non-compliance	6,695	6,224	3,523	4,889	4,372
Number of EMS incident responses	29,774	31,426	29,414	N/A	24,750
Number of stray animals impounded	4,854	4,586	3,867	3,580	3,757
Number of stray animals euthanized	3,930	3,252	2,498	895	811
Number of stray animals adopted	604	1,154	935	1,336	1,771
Indigent healthcare clients - annual	2,325	2,153	1,997	1,699	2,228

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	2017	2018	2019	2020	2021
Administration of Justice					
Full-time equivalent count	345.71	476.37	499.87	733.42	746.24
Child Support case inquiries	40,130	38,540	45,182	37,248	41,600
Passport applications (count)	9,162	7,952	10,860	6,701	7,608
Passport fees collected	\$ 229,050	\$ 241,210	\$ 412,214	\$ 288,533	\$ 327,055
Worthless check clearance rate	77.00%	118.00%	78.00%	119.00%	90.00%
Felony case disposition rate	90.00%	93.00%	90.00%	N/A	N/A
Felony case dispositions	N/A	N/A	N/A	80	109
Misdemeanor case disposition rate	N/A	N/A	N/A	N/A	N/A
Misdemeanor case dispositions	105.0	86.0	90.0	84.0	123.0
Community Service rehabilitation hours	78,000	91,184	83,071	54,197	80,436
Justice Court case filings - Precinct 1 Place 1	3,976	3,975	3,963	3,226	4,428
Justice Court case filings - Precinct 1 Place 2	12,433	13,797	11,323	8,381	8,215
Justice Court case filings - Precinct 2	6,839	6,776	17,164	4,872	5,337
Justice Court case filings - Precinct 3	13,131	15,474	15,834	11,127	10,896
Justice Court case filings - Precinct 4	7,067	9,569	10,063	6,701	6,038
Justice Court cases disposed - Precinct 1 Place 1	4,064	3,647	3,618	3,099	4,017
Justice Court cases disposed - Precinct 1 Place 2	10,597	12,024	10,311	8,510	6,995
Justice Court cases disposed - Precinct 2	6,009	5,310	5,083	5,539	4,635
Justice Court cases disposed - Precinct 3	12,454	12,502	13,804	11,615	11,530
Justice Court cases disposed - Precinct 4	5,083	6,984	8,199	6,098	6,195
Construction and Maintenance					
Full-time equivalent count	280.78	281.05	291.41	292.85	292.86
Building & right-of-way permits issued	5,477	6,671	6,020	8,159	8,664
Tonnage of recyclable diverted from landfills	N/A	N/A	N/A	N/A	N/A
Pounds of hazardous materials collected	N/A	N/A	N/A	N/A	N/A
Mileage of drainage channel maintained	2,000	2,200	200	2,000	2,000
Mileage of county roads - unincorporated areas	1,882	1,914	1,941	1,999	2,084
New County road miles constructed - unincorporated areas	20	30	28	58	15
Health and Human Services					
Full-time equivalent count	209.40	227.08	261.64	274.21	295.36
Number of clients receiving Social Service assistance annually	N/A	N/A	N/A	1,608	1,422
Number of child immunizations annually	12,520	10,350	9,694	6,900	5,699
Number of reportable diseases documented	2,013	1,900	1,802	1,862	N/A
Number of food establishments inspected	3,312	3,709	3,441	3,333	3,321
Number of septic system applications submitted	467	490	424	508	652
Number of licensed aerobic systems	8,086	8,318	8,735	8,959	9,341
Number of citations issued for aerobic system non-compliance	4,631	4,188	4,333	5,211	4,762
Number of EMS incident responses	N/A	30,631	N/A	N/A	N/A
Number of stray animals impounded	3,386	3,658	4,217	4,200	4,764
Number of stray animals euthanized	773	644	190	175	133
Number of stray animals adopted	1,784	1,845	1,710	2,000	1,279
Indigent healthcare clients - annual	2,024	1,447	2,078	1,608	1,422

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	2012	2013	2014	2015	2016
Cooperative Services					
Full-time equivalent count	12.00	12.00	12.00	12.00	11.70
Veterans' Services clients	479	503	471	448	668
Veterans' Services claims submitted	249	337	376	N/A	N/A
Public Safety					
Full-time equivalent count	785.13	791.98	802.95	805.50	821.01
Number of civil processes received annually					
Constable Precinct 1	15,070	14,510	13,906	13,684	15,603
Constable Precinct 2	7,660	6,606	6,861	7,135	N/A
Constable Precinct 3	6,927	5,475	3,264	2,867	N/A
Civil Process 24 hour success rate					
Constable Precinct 4	84%	85%	85%	N/A	N/A
TCLEOSE training hours held per officer	1,196	1,361	1,246	1,258	1,249
Homeland security grant funds expended	\$ 3,586,852	\$ 2,692,134	\$ 2,790,449	\$ 2,146,261	\$ 2,454,267
Fire calls responded to annually	7,842	7,388	N/A	N/A	N/A
Parks and Recreation					
Full-time equivalent count	23.20	23.00	27.34	35.81	36.98
Number of facility rentals annually	908	990	1,939	3,126	3,766
Number of park reservations annually	1,010	1,111	1,222	1,688	2,410
Libraries and Education					
Full-time equivalent count	224.00	232.74	230.13	232.26	224.68
Number of library transactions annually	5,094,324	7,098,423	7,108,212	7,253,708	7,426,609
Library circulation items per capita	1.58	1.65	1.68	1.59	1.43

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	2017	2018	2019	2020	2021
Cooperative Services					
Full-time equivalent count	11.70	11.70	11.00	11.00	11.00
Veterans' Services clients	671	772	756	391	350
Veterans' Services claims submitted	N/A	343	N/A	N/A	N/A
Public Safety					
Full-time equivalent count	846.67	991.26	1,008.78	1,030.32	1,026.53
Number of civil processes received annually					
Constable Precinct 1	16,268	17,088	15,344	6,545	7,500
Constable Precinct 2	N/A	8,526	N/A	N/A	N/A
Constable Precinct 3	N/A	6,658	N/A	N/A	N/A
Civil Process 24 hour success rate					
Constable Precinct 4	N/A	N/A	N/A	N/A	N/A
TCLEOSE training hours held per officer	1,318	1,309	1,427	1,450	N/A
Homeland security grant funds expended	\$ 2,774,702	\$ 2,511,198	\$ 2,511,198	\$ 2,337,383	\$ 2,586,719
Fire calls responded to annually	N/A	N/A	N/A	N/A	N/A
Parks and Recreation					
Full-time equivalent count	39.06	44.04	43.68	45.76	50.40
Number of facility rentals annually	3,850	4,160	5,233	2,500	1,074
Number of park reservations annually	2,550	2,255	2,781	1,579	N/A
Libraries and Education					
Full-time equivalent count	233.37	257.40	251.92	253.02	251.50
Number of library transactions annually	7,070,627	6,886,695	6,796,560	3,843,037	3,416,271
Library circulation items per capita	1.40	1.50	1.50	1.30	2.00

FORT BEND COUNTY, TEXAS**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS****SCHEDULE BY ACTIVITIES****LAST TEN FISCAL YEARS****(UNAUDITED)**

Function	2012	2013	2014	2015	2016
General administration	\$ 31,053,685	\$ 38,511,978	\$ 47,788,376	\$ 47,712,406	\$ 62,504,936
Financial administration	8,049,094	8,071,200	8,062,148	8,006,260	7,998,874
Administration of justice	211,029,100	212,162,704	210,533,760	211,691,340	216,307,886
Construction and maintenance	973,992,987	1,028,923,374	1,072,802,682	1,017,211,011	1,707,617,590
Health and human services	22,661,709	23,996,133	24,798,446	26,937,313	31,860,971
Cooperative services	2,342,593	2,349,882	2,349,882	2,331,532	2,346,000
Public safety	33,796,158	35,412,137	37,482,448	37,753,040	40,167,926
Parks and recreation	19,754,283	23,483,574	28,995,973	30,901,307	31,434,794
Libraries and education	49,423,344	52,890,523	56,294,393	56,737,602	57,276,109
Health and wellness clinic	677,097	721,184	721,184	726,989	803,133
Total	\$ 1,352,780,050	\$ 1,426,522,689	\$1,489,829,292	\$1,440,008,800	\$ 2,158,318,219

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

FORT BEND COUNTY, TEXAS**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS****SCHEDULE BY ACTIVITIES****LAST TEN FISCAL YEARS****(UNAUDITED)**

Function	2017	2018	2019	2020	2021
General administration	\$ 66,298,660	\$ 77,409,065	\$ 69,789,897	\$ 81,991,903	\$ 100,379,986
Financial administration	8,552,805	8,538,368	8,615,141	8,609,246	8,752,043
Administration of justice	240,771,460	252,419,868	265,253,690	266,537,037	273,285,785
Construction and maintenance	1,828,669,535	1,906,136,981	2,016,947,599	2,246,490,681	2,845,983,959
Health and human services	35,246,582	41,380,338	66,123,236	71,989,206	65,815,023
Cooperative services	2,361,327	2,349,327	2,400,410	2,407,910	2,391,966
Public safety	41,802,931	43,451,235	43,931,680	44,003,977	46,727,484
Parks and recreation	40,870,259	45,837,292	49,168,896	61,453,882	175,564,255
Libraries and education	58,373,926	67,565,457	70,991,872	71,648,408	75,869,054
Health and wellness clinic	803,133	803,133	803,133	782,829	782,829
Total	\$2,323,750,618	\$2,445,891,064	\$2,594,025,554	\$2,855,915,080	\$3,595,552,382

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

