

MONTHLY FINANCIAL REPORT
For One Month Ended October 31, 2018
(Unaudited and Unadjusted)



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

Robert Ed Sturdivant
County Auditor

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June 24, 2019

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

Gentlemen:

The Monthly Unaudited Financial Report for the one month ending October 31, 2018, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The Monthly Unaudited Financial Report is divided into three sections. The first is the Introduction with this letter; the remaining two are as follows:

Financial: The primary reporting areas of the financial section include the Basic Financial Statements and Other Supplementary Information:

Basic Financial Statements: These statements are presented as Government-Wide and Fund Financials.

Government-Wide financials segregate governmental activities (which are those financed through taxes, intergovernmental revenues, and other nonexchange revenues) from business-type activities (which are financed through specified user fees or charges). These statements use the full-accrual method of accounting along with the 'economic resources measurement focus' to more closely resemble non-governmental/private sector entities.

Fund financials are prepared for the primary government on the modified accrual basis (revenues are recognized when measurable and available). Discretely presented component units (Toll Road, Flood Control, and Housing Finance Corp.) are not included in these statements. These statements include the major governmental funds (General, special revenue, capital projects, and debt service) separately, non-major governmental funds summarized, proprietary funds (enterprise-business type, and internal service), and fiduciary funds (agency, and trust). A budget to actual schedule is also presented for General Fund. Fund accounting is used by the County to be fully accountable for collection and use of public resources, thereby demonstrating compliance with the lawfully permitted use of County resources.

Other Supplementary Information: This section details out the fund financials in combining statements and schedules to show each fund managed by the County. Budget to actual schedules are also presented for Road and Bridge, Drainage, and Debt Service.

Statistical: This section presents the current financial information along with the last eight to ten years in comparative schedules.

Please contact the Auditor's Office if any questions arise or if any additional information is needed.

Respectfully submitted,



Ed Sturdivant
County Auditor
Fort Bend County, Texas

BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITION
October 31, 2018

| | Primary Government | |
|---|------------------------------------|----------------------------|
| | Governmental Activities | Component Units |
| Assets | | |
| Cash and cash equivalents | \$ 194,350,004 | \$ 81,348,588 |
| Investments | | 32,851,253 |
| Receivables: | | |
| Taxes, net | 316,896,366 | |
| Grants | 5,444,416 | |
| Fees and fines | 33,737,102 | |
| Other | 6,855,732 | 198,523 |
| Prepaid items | 293 | |
| Due from primary government | | 744,911 |
| Due from component units | 117,679 | 3,129,704 |
| Capital assets, not being depreciated | 490,496,851 | 45,437,813 |
| Capital assets, net of accumulated depreciation | 1,448,211,316 | 375,508,619 |
| Total Assets | 2,496,109,759 | 539,219,411 |
| Deferred Outflows of Resources | | |
| Deferred charges - debt refunding | 7,543,691 | 8,410,813 |
| Deferred outflows - pension activities | 20,283,680 | |
| Total Deferred Outflows of Resources | 27,827,371 | 8,410,813 |
| Liabilities | | |
| Accounts payable and accrued expenses | 17,894,495 | |
| Retainage payable | 3,356,909 | 739 |
| Accrued interest payable | 1,919,136 | 1,541,208 |
| Unearned revenues | 312,464,286 | |
| Due to primary government | | 117,679 |
| Due to component units | 744,911 | 3,129,704 |
| Due to other governments | 594,631 | |
| Long-term Liabilities | | |
| Long-term liabilities due within one-year | 29,635,973 | 7,070,000 |
| Long-term liabilities due in more than one-year | 958,710,285 | 430,009,693 |
| Net pension liability | 41,371,805 | |
| Total Liabilities | 1,366,692,431 | 441,869,023 |
| Deferred Inflows of Resources | | |
| Deferred inflows - pension activities | 47,719,570 | |
| Total Deferred Inflows of Resources | 47,719,570 | |
| Net Position (Deficit) | | |
| Interim Net Position | 1,109,525,129 | 105,761,201 |
| Total Net Position | \$ 1,109,525,129 | \$ 105,761,201 |

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2018

| Functions/Programs | Expenses | Program Revenues | | |
|--|----------------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government | | | | |
| Governmental Activities: | | | | |
| General administration | \$ 3,787,190 | \$ 630,870 | \$ 523,238 | \$ |
| Financial administration | 578,344 | 988 | | |
| Administration of justice | 5,707,224 | 922,892 | 3,638,449 | |
| Construction and maintenance | 2,300,150 | 33,870 | 34,904 | |
| Health and human services | 2,012,580 | 641,813 | 1,031,651 | |
| Cooperative services | 51,281 | | | |
| Public safety | 3,498,330 | 788,059 | 247,802 | |
| Park and recreation | 676,474 | 5,440 | | |
| Libraries and education | 1,079,225 | 16,393 | 1,613 | |
| Capital outlay, interim financial activity | 323,287 | | | |
| Internal Service Fund, interim activity | (258,228) | | | |
| Interest on long-term debt | 38,942 | | | |
| Total Primary Government | \$ 19,794,799 | \$ 3,040,325 | \$ 5,477,657 | \$ |
| Component Units | | | | |
| FBC Surface Water Supply Corporation | \$ | \$ | \$ | \$ |
| FBC Toll Road Authority | 786,926 | | | |
| FB Grand Parkway Toll Road Authority | 569,965 | | | |
| FBC Housing Finance Corporation * | | | | |
| FBC Industrial Development Corporation | | | | |
| Total Component Units | \$ 1,356,891 | \$ | \$ | \$ |

General revenues:

Property taxes, penalties, and interest
Sales taxes
Unrestricted earnings on investments
Miscellaneous

Total General Revenues

Changes in Net Position

Net Position, Beginning

Net Position, Ending

* Unavailable as of issuance of this report.

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

| Primary Government | Component Units |
|------------------------------------|----------------------------|
| Governmental Activities | |
| \$ (2,633,082) | \$ |
| (577,356) | |
| (1,145,883) | |
| (2,231,376) | |
| (339,116) | |
| (51,281) | |
| (2,462,469) | |
| (671,034) | |
| (1,061,219) | |
| (323,287) | |
| 258,228 | |
| (38,942) | |
| <u>(11,276,817)</u> | |
| | (786,926) |
| | (569,965) |
| | <u>(1,356,891)</u> |
| 84,405 | |
| (19,511) | |
| 477,368 | 183,711 |
| (198,531) | |
| <u>343,731</u> | <u>183,711</u> |
| (10,933,086) | (1,173,180) |
| 1,120,458,215 | 106,934,381 |
| <u>\$1,109,525,129</u> | <u>\$ 105,761,201</u> |

FORT BEND COUNTY, TEXAS

UNAUDITED BALANCE SHEET

GOVERNMENTAL FUNDS

October 31, 2018

| | <u>General Fund</u> | <u>Debt Service Fund</u> | <u>Capital Project Funds</u> | <u>Non-major Special Revenue Funds</u> | <u>Total Governmental Funds</u> |
|--|-----------------------|--------------------------|------------------------------|--|---------------------------------|
| Assets | | | | | |
| Cash and cash equivalents | \$ 41,059,401 | \$ 10,391,417 | \$ 57,056,993 | \$ 64,117,733 | \$ 172,625,544 |
| Taxes receivable, net | 243,359,706 | 42,427,458 | | 31,109,202 | 316,896,366 |
| Grants receivable | 5,413,955 | | | 30,462 | 5,444,417 |
| Fines and fees receivable | 33,737,102 | | | | 33,737,102 |
| Other receivables | 2,519,473 | 2,939,713 | | 1,396,547 | 6,855,733 |
| Due from other funds | 3,036,429 | | | 14,768,573 | 17,805,002 |
| Prepaid items | 293 | | | | 293 |
| Total Assets | <u>\$ 329,126,359</u> | <u>\$ 55,758,588</u> | <u>\$ 57,056,993</u> | <u>\$ 111,422,517</u> | <u>\$ 553,364,457</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 12,071,419 | \$ | \$ | \$ | \$ 12,071,419 |
| Accrued payroll | (800) | | | | (800) |
| Retainage payable | 64,507 | | 3,292,402 | | 3,356,909 |
| Due to other funds | | | 15,053,796 | 2,955,563 | 18,009,359 |
| Due to component units | 521,867 | | | 105,364 | 627,231 |
| Due to other governments | 594,631 | | | | 594,631 |
| Deferred revenue | 769,453 | 2,866,538 | | | 3,635,991 |
| Total Liabilities | <u>14,021,077</u> | <u>2,866,538</u> | <u>18,346,198</u> | <u>3,060,927</u> | <u>38,294,740</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable revenue-property taxes | 243,359,706 | 42,427,458 | | 30,174,298 | 315,961,462 |
| Unavailable revenue-other | 33,737,102 | | | | 33,737,102 |
| Total Deferred Inflows of Resources | <u>277,096,808</u> | <u>42,427,458</u> | | <u>30,174,298</u> | <u>349,698,564</u> |
| Fund Balances: | | | | | |
| Interim Fund Balance | 38,008,474 | 10,464,592 | 38,710,795 | 78,187,292 | 165,371,153 |
| Total Fund Balances | <u>38,008,474</u> | <u>10,464,592</u> | <u>38,710,795</u> | <u>78,187,292</u> | <u>165,371,153</u> |
| Total Liabilities and Fund Balances | <u>\$ 329,126,359</u> | <u>\$ 55,758,588</u> | <u>\$ 57,056,993</u> | <u>\$ 111,422,517</u> | <u>\$ 553,364,457</u> |

FORT BEND COUNTY, TEXAS

**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the One Month Ended October 31, 2018

| | General Fund | Debt Service Fund | Capital Project Funds | Non-major Special Revenue Funds | Total Governmental Funds |
|--|----------------------|------------------------------|----------------------------------|--|---|
| Revenues | | | | | |
| Taxes - Property | \$ 64,992 | \$ 11,785 | \$ | \$ 7,629 | \$ 84,406 |
| Taxes - Sales | | | | (19,511) | (19,511) |
| Fees and fines | 2,543,734 | | | 496,591 | 3,040,325 |
| Intergovernmental | 1,858,194 | | | 3,616,097 | 5,474,291 |
| Earnings on investments | 183,862 | 23,485 | 124,751 | 138,764 | 470,862 |
| Miscellaneous | 172,029 | | | 125,158 | 297,187 |
| Total Revenues | 4,822,811 | 35,270 | 124,751 | 4,364,728 | 9,347,560 |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | 3,393,239 | | | 41,492 | 3,434,731 |
| Financial administration | 547,709 | | | | 547,709 |
| Administration of justice | 3,803,903 | | 654 | 1,261,975 | 5,066,532 |
| Construction and maintenance | 155,553 | | 20,806 | 1,419,969 | 1,596,328 |
| Health and human services | 1,659,468 | | | 149,915 | 1,809,383 |
| Cooperative services | 45,411 | | | | 45,411 |
| Public safety | 3,181,541 | | | 32,018 | 3,213,559 |
| Parks and recreation | 547,468 | | 897 | | 548,365 |
| Libraries and education | 944,516 | | 105 | 2,139 | 946,760 |
| Capital Outlay | 676,083 | | 298,355 | 49,278 | 1,023,716 |
| Debt Service: | | | | | |
| Principal | | 516,000 | | | 516,000 |
| Interest and fiscal charges | | 38,942 | | | 38,942 |
| Total Expenditures | 14,954,891 | 554,942 | 320,817 | 2,956,786 | 18,787,436 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (10,132,080) | (519,672) | (196,066) | 1,407,942 | (9,439,876) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | | | | 15,149,605 | 15,149,605 |
| Transfers (out) | (15,149,605) | | | | (15,149,605) |
| Total Other Financing Sources (Uses) | (15,149,605) | | | 15,149,605 | |
| Net Change in Fund Balances | (25,281,685) | (519,672) | (196,066) | 16,557,547 | (9,439,876) |
| Fund Balances, Beginning | 63,290,159 | 10,984,264 | 38,906,861 | 61,629,745 | 174,811,029 |
| Fund Balances, Ending | \$ 38,008,474 | \$ 10,464,592 | \$ 38,710,795 | \$ 78,187,292 | \$ 165,371,153 |

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF NET POSITIOIN
PROPRIETARY FUNDS
October 31, 2018

| | Governmental Activities |
|---|------------------------------------|
| | Internal Service Funds |
| Assets | |
| Current Assets: | |
| Cash and cash equivalents | \$ 21,724,461 |
| Due from other funds | 509,717 |
| Total Current Assets | <u>22,234,178</u> |
| Noncurrent Assets: | |
| Capital Assets, net of accumulated depreciation | 586,050 |
| Total Capital Assets | <u>586,050</u> |
| Total Assets | <u>22,820,228</u> |
| Liabilities | |
| Current Liabilities: | |
| Benefits payable | 5,823,876 |
| Due to other funds | 305,360 |
| Total Current Liabilities | <u>6,129,236</u> |
| Total Liabilities | <u>6,129,236</u> |
| Net Position | |
| Interim Net Position | 16,690,992 |
| Total Net Position | <u>\$ 16,690,992</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the One Month Ended October 31, 2018

| | Governmental Activities |
|---|------------------------------------|
| | Internal Service Funds |
| Operating Revenues | |
| Charges for services | \$ 3,878,311 |
| Total Operating Revenues | <u>3,878,311</u> |
| Operating Expenses | |
| Current operations - general administration | 95,984 |
| Benefits provided | 3,524,100 |
| Total Operating Expenses | <u>3,620,084</u> |
| Operating Income (Loss) | 258,227 |
| Non-Operating Revenues | |
| Earnings on investments | 6,506 |
| Total Non-Operating Revenues | <u>6,506</u> |
| Change in Net Position | 264,733 |
| Net Position -Beginning | <u>16,426,259</u> |
| Net Position -Ending | <u><u>\$ 16,690,992</u></u> |

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the One Month Ended October 31, 2018

| | Governmental Activities |
|--|------------------------------------|
| | Internal Service Funds |
| Cash Flows from Operating Activities | |
| Charges for services | \$ 4,121,999 |
| Payment of benefits | (3,524,100) |
| Payment of general administration expenses | (471,292) |
| Net Cash Provided (Used) by Operating Activities | <u>126,607</u> |
| Cash Flows from Investing Activities | |
| Interest earned on investments | 6,506 |
| Net Cash Provided by Investing Activities | <u>6,506</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 133,113 |
| Cash and Cash Equivalents, Beginning of Year | <u>21,591,348</u> |
| Cash and Cash Equivalents, End of Period | <u><u>\$ 21,724,461</u></u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities | |
| Operating Income (Loss) | \$ 258,227 |
| Adjustments to operations: | |
| Depreciation | 2,039 |
| Change in assets and liabilities: | |
| (Increase) Decrease in due from other funds | (417,264) |
| (Increase) Decrease in other receivables | 660,952 |
| Increase (Decrease) in due to other funds | (377,347) |
| Total adjustments | <u>(131,620)</u> |
| Net Cash Provided (Used) by Operating Activities | <u><u>\$ 126,607</u></u> |

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF FIDUCIARY NET ASSETS
October 31, 2018

| | Agency Fund |
|---------------------------|------------------------|
| Assets | |
| Cash and cash equivalents | \$ 45,324,505 |
| Investments | 501,287 |
| Miscellaneous receivables | 178,714 |
| Total Assets | \$ 46,004,506 |
| Liabilities | |
| Due to other governments | \$ 46,004,506 |
| Total Liabilities | \$ 46,004,506 |



FORT BEND COUNTY, TEXAS

UNAUDITED STATEMENT OF NET POSITION (DEFICIT)

COMPONENT UNITS

October 31, 2018

| | <u>FBC Surface Water Supply Corporation</u> | <u>Fort Bend County Toll Road Authority</u> | <u>Fort Bend Grand Parkway Toll Road Authority</u> | <u>Fort Bend County Housing Finance Corporation *</u> | <u>Fort Bend County Industrial Development Corporation</u> | <u>Totals</u> |
|---|---|---|--|---|--|----------------------|
| Assets | | | | | | |
| Cash and cash equivalents | \$ 8,044 | \$ 62,185,977 | \$ 19,061,249 | \$ | \$ 93,318 | \$ 81,348,588 |
| Investments | | 29,262,056 | 3,589,197 | | | 32,851,253 |
| Miscellaneous receivables | | 89,689 | 108,834 | | | 198,523 |
| Due from primary government | | 744,911 | | | | 744,911 |
| Due from Fort Bend Grand Parkway Toll Road Authority | | 3,129,704 | | | | 3,129,704 |
| Capital assets, not being depreciated | | 40,451,238 | 4,986,575 | | | 45,437,813 |
| Capital assets, net of accumulated depreciation | | 223,497,572 | 152,011,047 | | | 375,508,619 |
| Total Assets | <u>8,044</u> | <u>359,361,147</u> | <u>179,756,902</u> | | <u>93,318</u> | <u>539,219,411</u> |
| Deferred Outflows of Resources | | | | | | |
| Deferred charges - debt refunding | | 8,410,813 | | | | 8,410,813 |
| Total Deferred Outflows of Resources | | <u>8,410,813</u> | | | | <u>8,410,813</u> |
| Liabilities and Net Assets | | | | | | |
| Liabilities | | | | | | |
| Retainage payable | | | 739 | | | 739 |
| Due to primary government | | | 116,929 | | 750 | 117,679 |
| Due to Fort Bend County Toll Road Authority | | | 3,129,704 | | | 3,129,704 |
| Accrued interest payable | | 942,858 | 598,350 | | | 1,541,208 |
| Long-term liabilities | | | | | | |
| Due within one year | | 7,070,000 | | | | 7,070,000 |
| Due in more than one year | | 259,487,321 | 170,522,372 | | | 430,009,693 |
| Total Liabilities | | <u>267,500,179</u> | <u>174,368,094</u> | | <u>750</u> | <u>441,869,023</u> |
| Net Position (Deficit) | | | | | | |
| Interim Net Position | 8,044 | 100,271,781 | 5,388,808 | | 92,568 | 105,761,201 |
| Total Net Position (Deficit) | <u>\$ 8,044</u> | <u>\$100,271,781</u> | <u>\$ 5,388,808</u> | <u>\$</u> | <u>\$ 92,568</u> | <u>\$105,761,201</u> |

* Unavailable as of issuance of this report.

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the One Month Ended October 31, 2018

| Functions/Programs | Expenses | Program Revenues | |
|--|---------------------|-----------------------------|---|
| | | Charges for Services | Capital Grants and Contributions |
| FBC Surface Water Supply Corporation | | | |
| Health and welfare | \$ | \$ | \$ |
| Total FBC Surface Water Supply Corporation | | | |
| Fort Bend County Toll Road Authority | | | |
| Toll road operations | 786,926 | | |
| Total Fort Bend County Toll Road Authority | 786,926 | | |
| Fort Bend Grand Parkway Toll Road Authority | | | |
| Toll road operations | 569,965 | | |
| Total Fort Bend Grand Parkway Toll Road Authority | 569,965 | | |
| Fort Bend County Housing Finance Corporation * | | | |
| General administration | | | |
| Total Fort Bend County Housing Finance Corporation | | | |
| Fort Bend County Industrial Development Corporation | | | |
| General administration | | | |
| Total Fort Bend County Industrial Development Corporation | | | |
| Total Component Units | \$ 1,356,891 | \$ | \$ |

General Revenues:

 Unrestricted earnings on investments

Total General Revenues

 Changes in Net Position (Deficit)

Net Position (Deficit), Beginning

Net Position (Deficit) Ending

* Unavailable as of issuance of this report.

Net (Expense) Revenue and Changes in Net Position

| FBC 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 |
|---|---|--|---|--|----------------|
| \$ | \$ | \$ | \$ | \$ | \$ |
| | (786,926) | | | | (786,926) |
| | (786,926) | | | | (786,926) |
| | | (569,965) | | | (569,965) |
| | | (569,965) | | | (569,965) |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | (786,926) | (569,965) | | | (1,356,891) |
| | | | | | |
| 17 | 143,216 | 40,279 | | 199 | 183,711 |
| 17 | 143,216 | 40,279 | | 199 | 183,711 |
| 17 | (643,710) | (529,686) | | 199 | (1,173,180) |
| 8,027 | 100,915,491 | 5,918,494 | | 92,369 | 106,934,381 |
| \$ 8,044 | \$ 100,271,781 | \$ 5,388,808 | \$ | \$ 92,568 | \$ 105,761,201 |



Required Supplementary Information

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the One Month Ended October 31, 2018

| | Original Budget | Budget as Amended | Actual Amounts Budgetary Basis | Variance from Amended Positive (Negative) | Percentage Actual of Amended Budget |
|---|----------------------------|------------------------------|---|--|--|
| Revenues | | | | | |
| Taxes | \$ 235,443,612 | \$ 235,443,612 | \$ 64,992 | \$ (235,378,620) | 0.0% |
| Fees and fines | 31,238,950 | 31,238,950 | 1,817,662 | (29,421,288) | 5.8% |
| Intergovernmental | 7,200,681 | 7,200,681 | 272,935 | (6,927,746) | 3.8% |
| Earnings on investments | 2,973,210 | 2,973,210 | 183,862 | (2,789,348) | 6.2% |
| Miscellaneous | 2,784,387 | 2,784,387 | 171,738 | (2,612,649) | 6.2% |
| Total Revenues | 279,640,840 | 279,640,840 | 2,511,190 | (277,129,650) | 0.9% |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | 60,037,511 | 60,035,023 | 3,373,871 | 56,661,152 | 5.6% |
| Financial administration | 9,875,343 | 9,875,343 | 547,709 | 9,327,634 | 5.5% |
| Administration of justice | 78,247,104 | 78,270,139 | 3,653,532 | 74,616,607 | 4.7% |
| Construction and maintenance | 3,353,982 | 3,353,982 | 155,553 | 3,198,429 | 4.6% |
| Health and human services | 31,695,321 | 31,695,321 | 1,338,909 | 30,356,412 | 4.2% |
| Cooperative services | 1,189,519 | 1,189,519 | 45,411 | 1,144,108 | 3.8% |
| Public safety | 51,115,162 | 51,114,912 | 2,578,835 | 48,536,077 | 5.0% |
| Parks and recreation | 3,648,247 | 3,648,247 | 250,725 | 3,397,522 | 6.9% |
| Libraries and education | 18,692,202 | 18,692,202 | 944,516 | 17,747,686 | 5.1% |
| Capital Outlay | 10,463,626 | 2,766,859 | | 2,766,859 | 0.0% |
| Total Expenditures | 268,318,017 | 260,641,547 | 12,889,060 | 247,752,487 | 4.9% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 11,322,823 | 18,999,293 | (10,377,870) | (29,377,163) | |
| Other Financing Sources (Uses) | | | | | |
| Transfers out | (16,398,404) | (16,398,404) | (15,149,605) | 1,248,799 | |
| Total Other Financing Sources (Uses) | (16,398,404) | (16,398,404) | (15,149,605) | 1,248,799 | |
| Net change in fund balances- budgetary basis | (5,075,581) | 2,600,889 | (25,527,475) | (28,128,364) | |
| Net adjustment to reflect operations in accordance with GAAP (a) | | | 245,790 | | |
| Fund Balances, Beginning | 63,290,159 | 63,290,159 | 63,290,159 | | |
| Fund Balances, Ending | \$ 58,214,578 | \$ 65,891,048 | \$ 38,008,474 | \$ (28,128,364) | |

(a) See reconciliation on following page.

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Basis

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

| | <u>Actual Amounts Budgetary Basis</u> | <u>Actual Multi-Year</u> | <u>Actual Amounts GAAP Basis</u> |
|--|---|------------------------------|--|
| General Fund | | | |
| Revenues | \$ 2,511,190 | \$ 2,311,621 | \$ 4,822,811 |
| Expenditures | <u>12,889,060</u> | <u>2,065,831</u> | <u>14,954,891</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (10,377,870) | 245,790 | (10,132,080) |
| Transfers out | <u>(15,149,605)</u> | | <u>(15,149,605)</u> |
| Total Other Financing Sources (Uses) | <u>(15,149,605)</u> | | <u>(15,149,605)</u> |
| Net Changes in Fund Balances | (25,527,475) | 245,790 | (25,281,685) |
| Fund Balances, Beginning | | | <u>63,290,159</u> |
| Fund Balances, Ending | | | <u><u>\$ 38,008,474</u></u> |



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

FBC Assistance District

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. These funds are restricted by state statute. This includes Fund 130, 131, 133, 134, 135, 136, 137, 138, 139 and 140.

FBC ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its district boundaries. These funds are restricted by the interlocal agreement for mobility improvements along FM1093 within the district. This includes Fund 145.

Juvenile Probation

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

Road and Bridge

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

Drainage District

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

Lateral Road

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

County Historical Commission

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

Utility Assistance

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

County Law Library

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

Gus George Law Academy

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Library Donations

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

Probate Court Training

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

Juvenile Alert Program

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

Juvenile Probation Special

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

District Attorney Bad Check Collection Fee

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

Gus George Memorial

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

District Attorney Special Fun Run

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

County Attorney Salary Supplement

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

Records Management - County

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

VIT Interest

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

Elections Contract

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are being used to deter drug trafficking activities in the County. This includes Funds 225, 255, 305, 310, 315, 320, 322, 324, 325, 332, and 335.

County Child Abuse Prevention

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

Law Enforcement Officers Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Child Protective Services

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

Community Development Combined Funds

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

HOPE 3 Implementation and Program Sales

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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. This includes Fund 452.

Adult Probation - State Funds

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division (“TDCJ-CJAD”), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department (CSCD). The funds must be disbursed in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453, and 454.

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.

East Fort Bend County Development Authority

This fund is used to account for the operating activity of the Authority. The detail records for this fund are not maintained by the County.

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 workers' compensation plan, unemployment insurance administered through Texas Association of Counties, and property and casualty insurance. This includes Fund 855.

Fiduciary Funds

Agency Funds

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

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
October 31, 2018

| | Special Revenue Funds | | | |
|--|-------------------------------------|----------------------------------|--------------------------------|----------------------------|
| | FBC Assistance Districts | FBC ESD 100 Agreement | Juvenile Operations | Road and Bridge |
| Assets | | | | |
| Cash and cash equivalents | \$ 23,726,821 | \$ 7,099,099 | \$ 533,173 | \$ 9,164,745 |
| Taxes receivable, net | 934,904 | | | 17,350,782 |
| Grants receivable | | | 9,797 | |
| Other receivables | | 482,960 | 1,736 | 490,446 |
| Due from other funds | | | 14,768,573 | |
| Total Assets | \$ 24,661,725 | \$ 7,582,059 | \$ 15,313,279 | \$ 27,005,973 |
| Total Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Due to other funds | \$ 1,685,978 | \$ | \$ 166,387 | \$ 600,351 |
| Due component units | 105,364 | | | |
| Total Liabilities | 1,791,342 | | 166,387 | 600,351 |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue-property taxes | | | | 17,350,782 |
| Total Deferred Inflows of Resources | | | | 17,350,782 |
| Fund Balances: | | | | |
| Interim Fund Balance | 22,870,383 | 7,582,059 | 15,146,892 | 9,054,840 |
| Total Fund Balances | 22,870,383 | 7,582,059 | 15,146,892 | 9,054,840 |
| Total Liabilities and Fund Balances | \$ 24,661,725 | \$ 7,582,059 | \$ 15,313,279 | \$ 27,005,973 |

Special Revenue Funds

| Drainage District | Lateral Road | County Historical Commission | Utility Assistance | County Law Library | Gus George Law Academy |
|----------------------------|---------------------|-------------------------------------|---------------------------|---------------------------|-------------------------------|
| \$ 9,484,212 12,823,516 | \$ 1,053,201 | \$ 4,451 | \$ 78,176 | \$ 1,261,084 | \$ 443,376 |
| | | | | 46,617 | |
| <u>\$ 22,307,728</u> | <u>\$ 1,053,201</u> | <u>\$ 4,451</u> | <u>\$ 78,176</u> | <u>\$ 1,307,701</u> | <u>\$ 443,376</u> |
| \$ 274,211 | \$ | \$ | \$ 1,643 | \$ 10,970 | \$ 3,958 |
| <u>274,211</u> | <u></u> | <u></u> | <u>1,643</u> | <u>10,970</u> | <u>3,958</u> |
| <u>12,823,516</u> | <u></u> | <u></u> | <u></u> | <u></u> | <u></u> |
| <u>12,823,516</u> | <u></u> | <u></u> | <u></u> | <u></u> | <u></u> |
| <u>9,210,001</u> | <u>1,053,201</u> | <u>4,451</u> | <u>76,533</u> | <u>1,296,731</u> | <u>439,418</u> |
| <u>9,210,001</u> | <u>1,053,201</u> | <u>4,451</u> | <u>76,533</u> | <u>1,296,731</u> | <u>439,418</u> |
| <u>\$ 22,307,728</u> | <u>\$ 1,053,201</u> | <u>\$ 4,451</u> | <u>\$ 78,176</u> | <u>\$ 1,307,701</u> | <u>\$ 443,376</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
October 31, 2018

| | Special Revenue Funds | | | |
|--|------------------------------|-----------------------------------|-----------------------------------|---|
| | Library Donations | Probate Court Training | Juvenile Alert Program | Juvenile Probation Special |
| Assets | | | | |
| Cash and cash equivalents | \$ 113,419 | \$ 115,268 | \$ 53,493 | \$ 161,880 |
| Taxes receivable, net | | | | |
| Grants receivable | | | | |
| Other receivables | | 1,110 | | |
| Due from other funds | | | | |
| Total Assets | <u>\$ 113,419</u> | <u>\$ 116,378</u> | <u>\$ 53,493</u> | <u>\$ 161,880</u> |
| Total Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Due to other funds | \$ 2,498 | \$ | \$ | \$ |
| Due component units | | | | |
| Total Liabilities | <u>2,498</u> | | | |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue-property taxes | | | | |
| Total Deferred Inflows of Resources | | | | |
| Fund Balances: | | | | |
| Interim Fund Balance | 110,921 | 116,378 | 53,493 | 161,880 |
| Total Fund Balances | <u>110,921</u> | <u>116,378</u> | <u>53,493</u> | <u>161,880</u> |
| Total Liabilities and Fund Balances | <u>\$ 113,419</u> | <u>\$ 116,378</u> | <u>\$ 53,493</u> | <u>\$ 161,880</u> |

Special Revenue Funds

| District Attorney Bad Check Collection Fee | Gus George Memorial | District Attorney Special Fun Run | County Attorney Salary Supplement | Records Management- County | VIT Interest |
|---|--------------------------------|--|--|---|---------------------|
| \$ 42,851 | \$ 4,851 | \$ 18,483 | \$ 251,304 | \$ 3,081,770 | \$ 57,094 |
| 70 | | | | 85,906 | 4,946 |
| <u>\$ 42,921</u> | <u>\$ 4,851</u> | <u>\$ 18,483</u> | <u>\$ 251,304</u> | <u>\$ 3,167,676</u> | <u>\$ 62,040</u> |
| \$ 1,003 | \$ | \$ | \$ | \$ 11,800 | \$ |
| <u>1,003</u> | | | | <u>11,800</u> | |
| <u>41,918</u> | <u>4,851</u> | <u>18,483</u> | <u>251,304</u> | <u>3,155,876</u> | <u>62,040</u> |
| <u>41,918</u> | <u>4,851</u> | <u>18,483</u> | <u>251,304</u> | <u>3,155,876</u> | <u>62,040</u> |
| <u>\$ 42,921</u> | <u>\$ 4,851</u> | <u>\$ 18,483</u> | <u>\$ 251,304</u> | <u>\$ 3,167,676</u> | <u>\$ 62,040</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
October 31, 2018

| | Special Revenue Funds | | | |
|--|-------------------------------|------------------------------|--|--|
| | Elections Contract | Asset Forfeitures | County Child Abuse Prevention | Law Enforcement Officers' Standards Education Grant |
| Assets | | | | |
| Cash and cash equivalents | \$ 683,034 | \$ 2,209,552 | \$ 17,196 | \$ 198,119 |
| Taxes receivable, net | | | | |
| Grants receivable | | | | |
| Other receivables | | | 123 | |
| Due from other funds | | | | |
| Total Assets | <u>\$ 683,034</u> | <u>\$ 2,209,552</u> | <u>\$ 17,319</u> | <u>\$ 198,119</u> |
| Total Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Due to other funds | \$ 17,416 | \$ 16,826 | \$ | \$ |
| Due component units | | | | |
| Total Liabilities | <u>17,416</u> | <u>16,826</u> | | |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue-property taxes | | | | |
| Total Deferred Inflows of Resources | | | | |
| Fund Balances: | | | | |
| Interim Fund Balance | 665,618 | 2,192,726 | 17,319 | 198,119 |
| Total Fund Balances | <u>665,618</u> | <u>2,192,726</u> | <u>17,319</u> | <u>198,119</u> |
| Total Liabilities and Fund Balances | <u>\$ 683,034</u> | <u>\$ 2,209,552</u> | <u>\$ 17,319</u> | <u>\$ 198,119</u> |

Special Revenue Funds

| Juvenile Title IV-E Foster Care | Child Protective Services | Community Development Combined Funds | HOPE 3 Implementation and Program Sales | Child Support Title IV-D Reimbursement | Local Law Enforcement Block Grants |
|--|--|---|--|---|---|
| \$ 409,347 | \$ 187,630 | \$ 3,054 | \$ 5,654 | \$ 288,929 | \$ 51,408 |
| | 13,963 | 6,505 | | | |
| <u>\$ 409,347</u> | <u>\$ 201,593</u> | <u>\$ 9,559</u> | <u>\$ 5,654</u> | <u>\$ 288,929</u> | <u>\$ 51,408</u> |
| \$ | \$ 27,292 | \$ 1,080 | \$ | \$ | \$ 780 |
| | <u>27,292</u> | <u>1,080</u> | | | <u>780</u> |
| <u>409,347</u> | <u>174,301</u> | <u>8,479</u> | <u>5,654</u> | <u>288,929</u> | <u>50,628</u> |
| <u>409,347</u> | <u>174,301</u> | <u>8,479</u> | <u>5,654</u> | <u>288,929</u> | <u>50,628</u> |
| <u>\$ 409,347</u> | <u>\$ 201,593</u> | <u>\$ 9,559</u> | <u>\$ 5,654</u> | <u>\$ 288,929</u> | <u>\$ 51,408</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
October 31, 2018

| | Special Revenue Funds | | | |
|--|---|---|--------------------------------|--|
| | Juvenile Justice Alternative Education | Juvenile Probation - State Funds | CSCD Pre-trial Bond | Adult Probation - State Funds |
| Assets | | | | |
| Cash and cash equivalents | \$ | \$ 366,262 | \$ 985,388 | \$ 1,961,012 |
| Taxes receivable, net | | | | |
| Grants receivable | | 197 | | |
| Other receivables | | | 77,875 | 204,758 |
| Due from other funds | | | | |
| Total Assets | \$ | \$ 366,459 | \$ 1,063,263 | \$ 2,165,770 |
| Total Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Due to other funds | \$ | \$ 91,639 | \$ 158 | \$ 41,473 |
| Due component units | | | | |
| Total Liabilities | | 91,639 | 158 | 41,473 |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue-property taxes | | | | |
| Total Deferred Inflows of Resources | | | | |
| Fund Balances: | | | | |
| Interim Fund Balance | | 274,820 | 1,063,105 | 2,124,297 |
| Total Fund Balances | | 274,820 | 1,063,105 | 2,124,297 |
| Total Liabilities and Fund Balances | \$ - | \$ 366,459 | \$ 1,063,263 | \$ 2,165,770 |

* Unavailable as of issuance of this report.

| <u>Special Revenue Funds</u> | | |
|---|--|--|
| Fort Bend County Historical Commission | East Fort Bend County Development Authority * | Total Non-major Special Revenue Funds |
| \$ 2,397 | \$ | \$ 64,117,733 |
| | | 31,109,202 |
| | | 30,462 |
| | | 1,396,547 |
| | | 14,768,573 |
| <u>\$ 2,397</u> | <u>\$</u> | <u>\$ 111,422,517</u> |
| | | |
| \$ 100 | \$ | \$ 2,955,563 |
| | | 105,364 |
| <u>100</u> | | <u>3,060,927</u> |
| | | |
| | | <u>30,174,298</u> |
| | | |
| | | <u>30,174,298</u> |
| | | |
| <u>2,297</u> | | <u>78,187,292</u> |
| <u>2,297</u> | | <u>78,187,292</u> |
| | | |
| <u>\$ 2,397</u> | <u>\$</u> | <u>\$ 111,422,517</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2018

| | Special Revenue Funds | | | |
|--|-------------------------------------|----------------------------------|--------------------------------|----------------------------|
| | FBC Assistance Districts | FBC ESD 100 Agreement | Juvenile Operations | Road and Bridge |
| Revenues | | | | |
| Taxes, property | \$ | \$ | \$ | \$ 4,113 |
| Taxes, sales | (19,511) | | | |
| Fees and fines | | | | 79,852 |
| Intergovernmental | | | 10,818 | |
| Earnings on investments | 50,027 | 14,983 | 4,276 | 20,295 |
| Miscellaneous | | | 861 | 93,958 |
| Total Revenues | <u>30,516</u> | <u>14,983</u> | <u>15,955</u> | <u>198,218</u> |
| Expenditures | | | | |
| Current: | | | | |
| General administration | | | | |
| Administration of justice | | | 815,583 | |
| Construction and maintenance | 69,143 | | | 932,870 |
| Health and human services | | | | |
| Public safety | | | | |
| Libraries and education | | | | |
| Capital Outlay | | | | |
| Total Expenditures | <u>69,143</u> | | <u>815,583</u> | <u>932,870</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (38,627) | 14,983 | (799,628) | (734,652) |
| Other Financing Sources (Uses) | | | | |
| Transfers in | | | 14,934,605 | |
| Total Other Financing Sources (Uses) | | | <u>14,934,605</u> | |
| Net change in fund balances | (38,627) | 14,983 | 14,134,977 | (734,652) |
| Fund Balances, Beginning | 22,909,010 | 7,567,076 | 1,011,915 | 9,789,492 |
| Fund Balances, Ending | <u>\$ 22,870,383</u> | <u>\$ 7,582,059</u> | <u>\$ 15,146,892</u> | <u>\$ 9,054,840</u> |

Special Revenue Funds

| Drainage District | Lateral Road | County Historical Commission | Utility Assistance | County Law Library | Gus George Law Academy |
|------------------------------|---------------------|---|-------------------------------|-------------------------------|-----------------------------------|
| \$ 3,516 | \$ | \$ | \$ | \$ | \$ |
| | 34,871 | | | 46,617 | 280 |
| 21,268 | 2,209 | 10 | 182 | 2,700 | 963 |
| <u>24,784</u> | <u>37,080</u> | <u>10</u> | <u>412</u> | <u>49,317</u> | <u>1,243</u> |
| 417,956 | | | | 25,034 | |
| | | | 1,642 | | 10,360 |
| 49,278 | | | | | |
| <u>467,234</u> | | | <u>1,642</u> | <u>25,034</u> | <u>10,360</u> |
| (442,450) | 37,080 | 10 | (1,230) | 24,283 | (9,117) |
| <u>(442,450)</u> | <u>37,080</u> | <u>10</u> | <u>(1,230)</u> | <u>24,283</u> | <u>(9,117)</u> |
| 9,652,451 | 1,016,121 | 4,441 | 77,763 | 1,272,448 | 448,535 |
| <u>\$ 9,210,001</u> | <u>\$ 1,053,201</u> | <u>\$ 4,451</u> | <u>\$ 76,533</u> | <u>\$ 1,296,731</u> | <u>\$ 439,418</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 31, 2018

| | Special Revenue Funds | | | |
|--|------------------------------|-----------------------------------|-----------------------------------|---|
| | Library Donations | Probate Court Training | Juvenile Alert Program | Juvenile Probation Special |
| Revenues | | | | |
| Taxes, property | \$ | \$ | \$ | \$ |
| Taxes, sales | | | | |
| Fees and fines | | 1,110 | | |
| Intergovernmental | | | | |
| Earnings on investments | 243 | 245 | 114 | |
| Miscellaneous | 1,613 | | | 250 |
| Total Revenues | 1,856 | 1,355 | 114 | 250 |
| Expenditures | | | | |
| Current: | | | | |
| General administration | | | | |
| Administration of justice | | | | |
| Construction and maintenance | | | | |
| Health and human services | | | | |
| Public safety | | | | |
| Libraries and education | 2,139 | | | |
| Capital Outlay | | | | |
| Total Expenditures | 2,139 | | | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (283) | 1,355 | 114 | 250 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | | | | |
| Total Other Financing Sources (Uses) | | | | |
| Net change in fund balances | (283) | 1,355 | 114 | 250 |
| Fund Balances, Beginning | 111,204 | 115,023 | 53,379 | 161,630 |
| Fund Balances, Ending | \$ 110,921 | \$ 116,378 | \$ 53,493 | \$ 161,880 |

Special Revenue Funds

| <u>District Attorney Bad Check Collection Fee</u> | <u>Gus George Memorial</u> | <u>District Attorney Special Fun Run</u> | <u>County Attorney Salary Supplement</u> | <u>Records Management- County</u> | <u>VIT Interest</u> |
|---|--------------------------------|--|--|---|---------------------|
| \$ | \$ | \$ | \$ | \$ | \$ |
| 380 | | | | 85,906 | |
| 5,968 | 11 | 40 | 70,000 | | 119 |
| | | | 526 | | |
| <u>6,348</u> | <u>11</u> | <u>40</u> | <u>70,526</u> | <u>85,906</u> | <u>119</u> |
| 7,200 | | | 3,626 | 20,829 | |
| <u>7,200</u> | <u></u> | <u></u> | <u>3,626</u> | <u>20,829</u> | <u></u> |
| (852) | 11 | 40 | 66,900 | 65,077 | 119 |
| <u>(852)</u> | <u>11</u> | <u>40</u> | <u>66,900</u> | <u>65,077</u> | <u>119</u> |
| 42,770 | 4,840 | 18,443 | 184,404 | 3,090,799 | 61,921 |
| <u>\$ 41,918</u> | <u>\$ 4,851</u> | <u>\$ 18,483</u> | <u>\$ 251,304</u> | <u>\$ 3,155,876</u> | <u>\$ 62,040</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 31, 2018

| | Special Revenue Funds | | | |
|--|-------------------------------|------------------------------|--|--|
| | Elections Contract | Asset Forfeitures | County Child Abuse Prevention | Law Enforcement Officers' Standards Education Grant |
| Revenues | | | | |
| Taxes, property | \$ | \$ | \$ | \$ |
| Taxes, sales | | | | |
| Fees and fines | | | 123 | |
| Intergovernmental | | | | |
| Earnings on investments | 1,453 | 4,622 | | 424 |
| Miscellaneous | | 19,534 | | |
| Total Revenues | 1,453 | 24,156 | 123 | 424 |
| Expenditures | | | | |
| Current: | | | | |
| General administration | 17,037 | | | |
| Administration of justice | | 2,539 | | |
| Construction and maintenance | | | | |
| Health and human services | | | | |
| Public safety | | 20,458 | | 1,200 |
| Libraries and education | | | | |
| Capital Outlay | | | | |
| Total Expenditures | 17,037 | 22,997 | | 1,200 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (15,584) | 1,159 | 123 | (776) |
| Other Financing Sources (Uses) | | | | |
| Transfers in | | | | |
| Total Other Financing Sources (Uses) | | | | |
| Net change in fund balances | (15,584) | 1,159 | 123 | (776) |
| Fund Balances, Beginning | 681,202 | 2,191,567 | 17,196 | 198,895 |
| Fund Balances, Ending | \$ 665,618 | \$ 2,192,726 | \$ 17,319 | \$ 198,119 |

Special Revenue Funds

| Juvenile Title IV-E Foster Care | Child Protective Services | Community Development Combined Funds | HOPE 3 Implementation and Program Sales | Child Support Title IV-D Reimbursement | Local Law Enforcement Block Grants |
|--|--|---|--|---|---|
| \$ | \$ | \$ | \$ | \$ | \$ |
| 409,347 | 188 392 | 153,639 | 252 5,402 | 283,010 5,919 | 50,521 107 |
| <u>409,347</u> | <u>580</u> | <u>153,639</u> | <u>5,654</u> | <u>288,929</u> | <u>50,628</u> |
| | 3,113 | 145,160 | | | |
| | <u>3,113</u> | <u>145,160</u> | | | |
| 409,347 | (2,533) | 8,479 | 5,654 | 288,929 | 50,628 |
| | 215,000 | | | | |
| | <u>215,000</u> | | | | |
| 409,347 | 212,467 (38,166) | 8,479 | 5,654 | 288,929 | 50,628 |
| <u>\$ 409,347</u> | <u>\$ 174,301</u> | <u>\$ 8,479</u> | <u>\$ 5,654</u> | <u>\$ 288,929</u> | <u>\$ 50,628</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the One Month Ended October 31, 2018

| | Special Revenue Funds | | | |
|--|---|---|--------------------------------|--|
| | Juvenile Justice Alternative Education | Juvenile Probation - State Funds | CSCD Pre-trial Bond | Adult Probation - State Funds |
| Revenues | | | | |
| Taxes, property | \$ | \$ | \$ | \$ |
| Taxes, sales | | | | |
| Fees and fines | | | 77,875 | 204,448 |
| Intergovernmental | | 452,147 | | 2,145,588 |
| Earnings on investments | | | | 7,378 |
| Miscellaneous | | | 3,000 | 310 |
| Total Revenues | | 452,147 | 80,875 | 2,357,724 |
| Expenditures | | | | |
| Current: | | | | |
| General administration | | | | |
| Administration of justice | | 150,812 | 27,380 | 233,427 |
| Construction and maintenance | | | | |
| Health and human services | | | | |
| Public safety | | | | |
| Libraries and education | | | | |
| Capital Outlay | | | | |
| Total Expenditures | | 150,812 | 27,380 | 233,427 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | 301,335 | 53,495 | 2,124,297 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | | | | |
| Total Other Financing Sources (Uses) | | | | |
| Net change in fund balances | | 301,335 | 53,495 | 2,124,297 |
| Fund Balances, Beginning | | (26,515) | 1,009,610 | |
| Fund Balances, Ending | \$ | \$ 274,820 | \$ 1,063,105 | \$ 2,124,297 |

* Unavailable as of issuance of this report.

| Special Revenue Funds | | |
|---|--|--|
| Fort Bend County Historical Commission | East Fort Bend County Development Authority * | Total Non-major Special Revenue Funds |
| \$ | | \$ 7,629 |
| | | (19,511) |
| | | 496,591 |
| | | 3,616,097 |
| 6 | | 138,764 |
| | | 125,158 |
| <u>6</u> | | <u>4,364,728</u> |
| | | 41,492 |
| | | 1,261,975 |
| | | 1,419,969 |
| | | 149,915 |
| | | 32,018 |
| | | 2,139 |
| | | 49,278 |
| | | <u>2,956,786</u> |
| 6 | | 1,407,942 |
| | | 15,149,605 |
| | | <u>15,149,605</u> |
| 6 | | 16,557,547 |
| 2,291 | | 61,629,745 |
| <u>\$ 2,297</u> | | <u>\$ 78,187,292</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the One Month Ended October 31, 2018

| | Original Budget | Budget as Amended | Actual Amounts Budgetary Basis | Variance from Amended Positive (Negative) | Percentage Actual of Amended Budget |
|---|----------------------------|------------------------------|---|--|--|
| Revenues | | | | | |
| Taxes | \$ 16,510,435 | \$ 16,510,435 | \$ 4,113 | \$ (16,506,322) | 0.0% |
| Fees and fines | 6,974,081 | 6,974,081 | 79,852 | (6,894,229) | 1.1% |
| Intergovernmental | 215,322 | 215,322 | | (215,322) | 0.0% |
| Earnings on investments | 300,000 | 300,000 | 20,295 | (279,705) | 6.8% |
| Miscellaneous | 356,120 | 356,120 | 93,958 | (262,162) | 26.4% |
| Total Revenues | 24,355,958 | 24,355,958 | 198,218 | (24,157,740) | 0.8% |
| Expenditures | | | | | |
| Current: | | | | | |
| Construction and maintenance | 23,622,595 | 23,622,595 | 932,870 | 22,689,725 | 3.9% |
| Capital Outlay | 1,133,000 | 1,133,000 | | 1,133,000 | 0.0% |
| Total Expenditures | 24,755,595 | 24,755,595 | 932,870 | 23,822,725 | 3.8% |
| Net change in fund balances- budgetary basis | (399,637) | (399,637) | (734,652) | (335,016) | |
| Net adjustment to reflect operations in accordance with GAAP (a) | | | | | |
| Fund balances, Beginning | 9,789,492 | 9,789,492 | 9,789,492 | | |
| Fund balances, Ending | \$ 9,389,855 | \$ 9,389,855 | \$ 9,054,840 | \$ (335,016) | |

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

| | Actual Amounts Budgetary Basis | Actual Multi-Year | Actual Amounts GAAP Basis |
|-------------------------------------|---|------------------------------|--|
| Revenues | \$ 198,218 | \$ | \$ 198,218 |
| Expenditures | 932,870 | | 932,870 |
| Net Changes in Fund Balances | (734,653) | | (734,652) |
| Fund balances, Beginning | | | 9,789,492 |
| Fund balances, Ending | | | \$ 9,054,840 |

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the One Month Ended October 31, 2018

| | Original Budget | Budget as Amended | Actual Amounts Budgetary Basis | Variance from Amended Positive (Negative) | Percentage Actual of Amended Budget |
|---|----------------------------|------------------------------|---|--|--|
| Revenues | | | | | |
| Taxes | \$ 12,422,515 | \$ 12,422,515 | \$ 3,516 | \$ (12,418,999) | 0.0% |
| Fees and fines | 222,596 | 222,596 | | (222,596) | 0.0% |
| Earnings on investments | 250,000 | 250,000 | 21,268 | (228,732) | 8.5% |
| Miscellaneous | 126,561 | 126,561 | | (126,561) | 0.0% |
| Total Revenues | 13,021,672 | 13,021,672 | 24,784 | (12,996,888) | 0.2% |
| Expenditures | | | | | |
| Current: | | | | | |
| Construction and maintenance | 9,476,443 | 9,476,443 | 417,955 | 9,058,488 | 4.4% |
| Capital Outlay | 1,380,000 | 1,380,000 | | 1,380,000 | 0.0% |
| Total Expenditures | 10,856,443 | 10,856,443 | 417,955 | 10,438,488 | 3.8% |
| Excess (Deficiency) of Revenues | | | | | |
| Over (Under) Expenditures | 2,165,229 | 2,165,229 | (393,171) | (2,558,400) | |
| Other Financing Sources (Uses) | | | | | |
| Transfers out | (4,030,000) | | | | |
| Total Other Financing Sources (Uses) | (4,030,000) | | | | |
| Net change in fund balances- budgetary basis | | | | | |
| | (1,864,771) | 2,165,229 | (393,171) | (2,558,400) | |
| Net adjustment to reflect operations in accordance with GAAP (a) | | | | | |
| | | | (49,278) | | |
| Fund balances, Beginning | 9,652,451 | 9,652,451 | 9,652,451 | | |
| Fund balances, Ending | \$ 7,787,680 | \$ 11,817,680 | \$ 9,210,001 | \$ (2,558,400) | |

(a) See reconciliation below.

Note: Totals may differ immaterially due to rounding.

| | Actual Amounts Budgetary Basis | Actual Multi-Year | Actual Amounts GAAP Basis |
|-------------------------------------|---|------------------------------|--|
| Revenues | \$ 24,784 | \$ | \$ 24,784 |
| Expenditures | 417,955 | 49,278 | 467,234 |
| Net Changes in Fund Balances | (393,171) | (49,278) | (442,450) |
| Fund balances, Beginning | | | 9,652,451 |
| Fund balances, Ending | | | \$ 9,210,001 |

FORT BEND COUNTY, TEXAS
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the One Month Ended October 31, 2018

| | Original Budget | Budget as Amended | Actual Amounts Budgetary Basis | Variance from Amended Positive (Negative) | Percentage Actual of Amended Budget |
|--|----------------------------|------------------------------|---|--|--|
| Revenues | | | | | |
| Taxes | \$ 41,565,986 | \$ 41,565,986 | \$ 11,784 | \$ (41,554,202) | 0.0% |
| Earnings on investments | 300,000 | 300,000 | 23,485 | (276,515) | 7.8% |
| Total Revenues | 41,865,986 | 41,865,986 | 35,270 | (41,830,716) | 0.1% |
| Expenditures | | | | | |
| Current: | | | | | |
| Principal | 22,610,000 | 22,610,000 | 516,000 | 22,094,000 | 2.3% |
| Interest and fiscal charges | 17,300,950 | 17,300,950 | 38,942 | 17,262,008 | 0.2% |
| Total Expenditures | 39,910,950 | 39,910,950 | 554,942 | 39,356,008 | 1.4% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1,955,036 | 1,955,036 | (519,672) | (2,474,708) | |
| Net change in fund balances- budgetary basis | 1,955,036 | 1,955,036 | (519,672) | (2,474,708) | |
| Fund balances, Beginning | 10,984,264 | 10,984,264 | 10,984,264 | | |
| Fund balances, Ending | \$ 12,939,300 | \$ 12,939,300 | \$ 10,464,592 | \$ (2,474,708) | |

Note: Totals may differ immaterially due to rounding.

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
October 31, 2018

| | Employee Benefits | Other Self- Funded Insurance | Totals |
|---|------------------------------|---|----------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash and cash equivalents | \$ 13,469,955 | \$ 8,254,506 | \$ 21,724,461 |
| Due from other funds | 436,058 | 73,659 | 509,717 |
| Total Current Assets | <u>13,906,013</u> | <u>8,328,165</u> | <u>22,234,178</u> |
| Noncurrent Assets: | | | |
| Capital Assets, net of accumulated depreciation | 586,050 | | 586,050 |
| Total Capital Assets | <u>586,050</u> | | <u>586,050</u> |
| Total Assets | <u>14,492,063</u> | <u>8,328,165</u> | <u>22,820,228</u> |
| Liabilities | | | |
| Current Liabilities: | | | |
| Benefits payable | 2,551,038 | 3,272,838 | 5,823,876 |
| Due to other funds | 294,823 | 10,537 | 305,360 |
| Total Current Liabilities | <u>2,845,861</u> | <u>3,283,375</u> | <u>6,129,236</u> |
| Total Liabilities | <u>2,845,861</u> | <u>3,283,375</u> | <u>6,129,236</u> |
| Net Position | | | |
| Interim Net Position | 11,646,202 | 5,044,790 | 16,690,992 |
| Total Net Position | <u>\$ 11,646,202</u> | <u>\$ 5,044,790</u> | <u>\$ 16,690,992</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2018

| | <u>Employee Benefits</u> | <u>Other Self- Funded Insurance</u> | <u>Totals</u> |
|---|------------------------------|---|----------------------|
| Operating Revenues | | | |
| Charges for services | \$ 3,363,510 | \$ 514,801 | \$ 3,878,311 |
| Total Operating Revenues | <u>3,363,510</u> | <u>514,801</u> | <u>3,878,311</u> |
| Operating Expenses | | | |
| Current operations - general administration | 85,717 | 10,267 | 95,984 |
| Benefits provided | <u>3,422,217</u> | <u>101,883</u> | <u>3,524,100</u> |
| Total Operating Expenses | <u>3,507,934</u> | <u>112,150</u> | <u>3,620,084</u> |
| Operating Income (Loss) | (144,424) | 402,651 | 258,227 |
| Non-Operating Revenues | | | |
| Earnings on investments | <u>6,506</u> | <u> </u> | <u>6,506</u> |
| Total Non-Operating Revenues | <u>6,506</u> | <u> </u> | <u>6,506</u> |
| Change in Net Position | (137,918) | 402,651 | 264,733 |
| Net Position -Beginning | <u>11,784,120</u> | <u>4,642,139</u> | <u>16,426,259</u> |
| Net Position -Ending | <u>\$ 11,646,202</u> | <u>\$ 5,044,790</u> | <u>\$ 16,690,992</u> |

FORT BEND COUNTY, TEXAS
UNAUDITED COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2018

| | Employee Benefits | Other Self- Funded Insurance | Totals |
|---|------------------------------|---|----------------------|
| Cash Flows from Operating Activities | | | |
| Charges for services | \$ 3,596,276 | \$ 525,723 | \$ 4,121,999 |
| Payment of benefits | (3,422,217) | (101,883) | (3,524,100) |
| Payment of general administration expenses | (258,093) | (213,199) | (471,292) |
| Net Cash Provided (Used) by Operating Activities | (84,034) | 210,641 | 126,607 |
| Net Increase (Decrease) in Cash and Cash Equivalents | | | |
| | (77,528) | 210,641 | 133,113 |
| Cash and Cash Equivalents, Beginning of Year | | | |
| | 13,547,483 | 8,043,865 | 21,591,348 |
| Cash and Cash Equivalents, Ending of Period | | | |
| | \$ 13,469,955 | \$ 8,254,506 | \$ 21,724,461 |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | |
| Operating Income (Loss) | \$ (144,424) | \$ 402,651 | \$ 258,227 |
| Adjustments to operations: | | | |
| Depreciation | 2,039 | | 2,039 |
| Change in assets and liabilities: | | | |
| (Increase) Decrease in due from other funds | (417,264) | | (417,264) |
| (Increase) Decrease in other receivables | 650,030 | 10,922 | 660,952 |
| Increase (Decrease) in due to other funds | (174,415) | (202,932) | (377,347) |
| Total adjustments | 60,390 | (192,010) | (131,620) |
| Net Cash Provided (Used) by Operating Activities | \$ (84,034) | \$ 210,641 | \$ 126,607 |



STATISTICAL SECTION

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

| Contents | Pages |
|--|--------------|
| Financial Trends | 50-59 |
| <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i> | |

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

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

| | Fiscal Year | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2010 | 2011 | 2012 | 2013 |
| Governmental activities | | | | |
| Invested in capital assets, net of related debt | \$ 714,396,078 | \$ 742,381,602 | \$ 778,060,953 | \$ 808,054,656 |
| Restricted | 27,075,799 | 34,045,913 | 25,297,612 | 26,557,346 |
| Unrestricted | (25,626,789) | (58,294,310) | (87,762,987) | (118,726,937) |
| Interim Net Position | | | | |
| Total governmental activities net position | <u>\$ 715,845,088</u> | <u>\$ 718,133,205</u> | <u>\$ 715,595,578</u> | <u>\$ 715,885,065</u> |
| Primary Government: Total primary government net position | <u>\$ 715,845,088</u> | <u>\$ 718,133,205</u> | <u>\$ 715,595,578</u> | <u>\$ 715,885,065</u> |

| Fiscal Year | | | | | |
|-----------------------|------------------------|-------------------------|------------------------|-------------------------|-------------------------------------|
| <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>One Month Ended 10/31/18</u> |
| \$ 751,094,000 | \$1,237,335,552 | \$ 1,359,940,461 | \$1,414,937,836 | \$ 1,429,202,714 | \$ |
| 33,701,957 | 45,671,162 | 51,713,877 | 69,185,967 | 75,145,128 | |
| (173,039,698) | (170,725,099) | (199,645,451) | (227,177,418) | (383,995,977) | |
| | | | | | <u>1,109,525,129</u> |
| <u>\$ 611,756,259</u> | <u>\$1,112,281,615</u> | <u>\$ 1,212,008,887</u> | <u>\$1,256,946,385</u> | <u>\$ 1,120,351,865</u> | <u>\$ 1,109,525,129</u> |
| <u>\$ 611,756,259</u> | <u>\$1,112,281,615</u> | <u>\$ 1,212,008,887</u> | <u>\$1,256,946,385</u> | <u>\$ 1,120,351,865</u> | <u>\$ 1,109,525,129</u> |

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

| | Fiscal Year | | | |
|---|------------------------------|------------------------------|------------------------------|------------------------------|
| | 2010 | 2011 | 2012 | 2013 |
| Expenses | | | | |
| Governmental Activities: | | | | |
| General administration | \$ 40,543,784 | \$ 42,795,907 | \$ 41,702,254 | \$ 42,034,040 |
| Financial administration | 8,059,389 | 9,441,048 | 8,344,714 | 8,849,251 |
| Administration of justice | 76,268,255 | 84,507,797 | 88,819,892 | 94,210,925 |
| Construction and maintenance | 46,946,163 | 45,632,055 | 46,468,925 | 50,078,091 |
| Health and human services | 28,566,454 | 30,104,991 | 30,677,345 | 34,630,163 |
| Cooperative services | 1,123,951 | 1,177,426 | 1,118,341 | 1,067,104 |
| Public safety | 55,269,509 | 55,315,591 | 54,954,201 | 55,866,404 |
| Park and recreation | 2,263,280 | 2,917,574 | 2,578,555 | 2,069,935 |
| Libraries and education | 13,468,700 | 14,800,838 | 15,708,114 | 16,156,200 |
| Interest on long-term debt | 15,494,994 | 14,887,908 | 15,037,346 | 15,536,759 |
| Capital outlay, interim financial activity | | | | |
| Internal Service Fund, interim activity | | | | |
| Total governmental activities expenses | <u>\$ 288,004,479</u> | <u>\$ 301,581,135</u> | <u>\$ 305,409,687</u> | <u>\$ 320,498,872</u> |
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for services: | | | | |
| General administration | \$ 7,023,114 | \$ 7,054,198 | \$ 7,558,755 | \$ 8,181,551 |
| Financial administration | 3,273,137 | 3,988,371 | 4,695,710 | 5,762,439 |
| Administration of justice | 7,032,374 | 7,222,932 | 7,522,930 | 8,918,247 |
| Construction and maintenance | 6,737,542 | 6,679,429 | 7,466,798 | 7,562,523 |
| Health and human services | 5,652,201 | 6,396,645 | 6,138,679 | 7,047,993 |
| Public safety | 5,060,714 | 5,621,993 | 5,642,978 | 6,140,083 |
| Park and recreation | 136,864 | 141,893 | 183,406 | 175,619 |
| Libraries and education | 240,719 | 246,699 | 269,015 | 279,570 |
| Operating grants and contributions: | | | | |
| General administration | 2,034,953 | 5,257,804 | 4,167,626 | 3,597,784 |
| Administration of justice | 6,805,719 | 7,719,264 | 6,821,433 | 8,311,676 |
| Construction and maintenance | 356,447 | 1,381,572 | 949,663 | 293,411 |
| Health and human services | 8,188,534 | 12,506,581 | 10,899,781 | 16,191,142 |
| Cooperative services | 13,136 | | | 1,000 |
| Public safety | 4,464,349 | 8,623,225 | 6,252,054 | 4,758,606 |
| Park and recreation | 1,255,743 | 157,468 | 104,002 | 86,260 |
| Libraries and education | 194,400 | 174,204 | 438,841 | 64,483 |
| Interest on long-term debt | | | | |
| Capital grants and contributions: | | | | |
| General administration | | | | 2,052,920 |
| Administration of justice | 2,934 | | 27,234 | |
| Construction and maintenance | 30,355,407 | 25,214,312 | 23,872,205 | 28,068,322 |
| Health and human services | | | | |
| Cooperative services | | | | |
| Public safety | | | | 10,965 |
| Park and recreation | | | | |
| Libraries and education | | | | |
| Total governmental activities program revenues | <u>\$ 88,828,287</u> | <u>\$ 98,386,590</u> | <u>\$ 93,011,110</u> | <u>\$ 107,504,594</u> |

| Fiscal Year | | | | | One Month Ended |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| 2014 | 2015 | 2016 | 2017 | 2018 | 10/31/18 |
| \$ 47,178,578 | \$ 49,953,700 | \$ 61,923,654 | \$ 67,508,837 | \$ 73,299,757 | \$ 3,787,190 |
| 9,809,215 | 9,923,190 | 10,668,228 | 11,263,933 | 10,834,176 | 578,344 |
| 96,510,853 | 97,317,659 | 106,035,587 | 115,538,871 | 117,331,362 | 5,707,224 |
| 57,430,317 | 80,574,657 | 78,151,431 | 124,089,221 | 158,535,405 | 2,300,150 |
| 34,976,018 | 36,721,273 | 43,153,506 | 47,679,907 | 49,429,132 | 2,012,580 |
| 1,152,222 | 1,150,926 | 1,215,874 | 1,210,100 | 1,182,279 | 51,281 |
| 58,412,120 | 63,537,941 | 64,704,958 | 69,963,634 | 71,090,108 | 3,498,330 |
| 3,379,366 | 4,133,419 | 4,545,562 | 5,217,764 | 4,116,418 | 676,474 |
| 17,170,818 | 17,638,589 | 18,446,773 | 19,285,563 | 19,954,027 | 1,079,225 |
| 14,836,824 | 14,108,075 | 14,960,865 | 16,192,299 | 18,187,015 | 38,942 |
| | | | | | 323,287 |
| | | | | | (258,228) |
| <u>\$ 340,856,331</u> | <u>\$ 375,059,429</u> | <u>\$ 403,806,438</u> | <u>\$ 477,950,129</u> | <u>\$ 523,959,679</u> | <u>\$ 19,794,799</u> |
| \$ 8,323,648 | \$ 8,579,034 | \$ 8,561,186 | \$ 8,851,604 | \$ 9,098,347 | \$ 630,870 |
| 6,497,643 | 7,541,956 | 8,143,353 | 7,975,576 | 8,421,651 | 988 |
| 8,400,556 | 8,485,619 | 8,700,278 | 8,566,204 | 10,085,158 | 922,892 |
| 6,759,102 | 7,078,136 | 7,121,643 | 6,547,329 | 7,164,117 | 33,870 |
| 7,371,859 | 7,762,002 | 10,263,992 | 9,615,495 | 15,241,132 | 641,813 |
| 7,125,686 | 7,721,948 | 8,733,631 | 9,538,600 | 10,308,635 | 788,059 |
| 193,631 | 188,437 | 158,626 | 145,150 | 201,478 | 5,440 |
| 276,634 | 280,973 | 288,193 | 261,257 | 260,911 | 16,393 |
| 3,626,019 | 3,849,997 | 4,380,173 | 5,450,961 | 9,882,516 | 523,238 |
| 10,213,349 | 10,292,737 | 10,823,506 | 10,566,287 | 9,413,315 | 3,638,449 |
| 372,129 | 1,713,376 | 390,265 | 4,678,766 | 230,570 | 34,904 |
| 14,782,021 | 16,106,462 | 18,361,326 | 18,966,638 | 19,031,432 | 1,031,651 |
| 200 | 350 | 21,586 | | | |
| 3,932,646 | 4,427,337 | 3,994,478 | 3,760,913 | 5,118,910 | 247,802 |
| 100,286 | 346,283 | 98,583 | 95,821 | 104,711 | |
| 69,806 | 104,658 | 46,068 | 62,278 | 78,841 | 1,613 |
| 3,500,000 | | 89,000 | 175,000 | | |
| 32,683,107 | 32,920,374 | 125,334,640 | 120,203,650 | 97,674,810 | |
| | | | 15,327 | | |
| 357,373 | 64,000 | 28,000 | | | |
| | | 1,403,990 | | | |
| <u>\$ 114,585,695</u> | <u>\$ 117,463,679</u> | <u>\$ 216,942,517</u> | <u>\$ 215,476,856</u> | <u>\$ 202,316,534</u> | <u>\$ 8,517,982</u> |

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

| | Fiscal Year | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 2010 | 2011 | 2012 | 2013 |
| Net (Expense)/Revenue | | | | |
| Governmental Activities | <u>\$ (199,176,192)</u> | <u>\$ (203,194,545)</u> | <u>\$ (212,398,577)</u> | <u>\$ (212,994,248)</u> |
| Total primary government net (expense)/revenue | <u><u>\$ (199,176,192)</u></u> | <u><u>\$ (203,194,545)</u></u> | <u><u>\$ (212,398,577)</u></u> | <u><u>\$ (212,994,248)</u></u> |
| General Revenues and Other Changes in Net Position | | | | |
| Governmental Activities: | | | | |
| Property taxes, penalties, and interest | \$ 198,888,176 | \$ 196,820,339 | \$ 199,213,697 | \$ 207,458,672 |
| Sales taxes | | | 1,099,103 | 2,956,560 |
| Earnings on investments | 3,870,155 | 2,925,202 | 2,584,776 | 963,652 |
| Miscellaneous | <u>4,237,069</u> | <u>5,954,640</u> | <u>6,745,855</u> | <u>5,537,404</u> |
| Total governmental activities | <u>206,995,400</u> | <u>205,700,181</u> | <u>209,643,431</u> | <u>216,916,288</u> |
| Total primary government | <u><u>\$ 206,995,400</u></u> | <u><u>\$ 205,700,181</u></u> | <u><u>\$ 209,643,431</u></u> | <u><u>\$ 216,916,288</u></u> |
| Change in Net Position | | | | |
| Governmental Activities | <u>\$ 7,819,208</u> | <u>\$ 2,505,636</u> | <u>\$ (2,755,146)</u> | <u>\$ 3,922,040</u> |
| Total primary government | <u><u>\$ 7,819,208</u></u> | <u><u>\$ 2,505,636</u></u> | <u><u>\$ (2,755,146)</u></u> | <u><u>\$ 3,922,040</u></u> |

| Fiscal Year | | | | | |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|
| 2014 | 2015 | 2016 | 2017 | 2018 | One Month Ended 10/31/18 |
| <u>\$ (226,270,635)</u> | <u>\$ (257,595,750)</u> | <u>\$ (186,863,921)</u> | <u>\$ (262,473,273)</u> | <u>\$ (321,643,145)</u> | <u>\$ (11,276,817)</u> |
| <u><u>\$ (226,270,635)</u></u> | <u><u>\$ (257,595,750)</u></u> | <u><u>\$ (186,863,921)</u></u> | <u><u>\$ (262,473,273)</u></u> | <u><u>\$ (321,643,145)</u></u> | <u><u>\$ (11,276,817)</u></u> |
| \$ 222,838,642 | \$ 264,741,926 | \$ 270,349,769 | \$ 288,588,806 | \$ 298,852,356 | \$ 84,405 |
| 4,214,553 | 5,789,362 | 6,958,956 | 6,858,009 | 8,681,101 | (19,511) |
| 880,712 | 904,359 | 1,761,994 | 3,460,544 | 7,033,371 | 477,368 |
| 4,373,699 | 7,138,231 | 7,520,474 | 8,503,412 | 8,301,082 | (198,531) |
| <u>232,307,606</u> | <u>278,573,878</u> | <u>286,591,193</u> | <u>307,410,771</u> | <u>322,867,910</u> | <u>343,731</u> |
| <u><u>\$ 232,307,606</u></u> | <u><u>\$ 278,573,878</u></u> | <u><u>\$ 286,591,193</u></u> | <u><u>\$ 307,410,771</u></u> | <u><u>\$ 322,867,910</u></u> | <u><u>\$ 343,731</u></u> |
| <u>\$ 6,036,971</u> | <u>\$ 20,978,128</u> | <u>\$ 99,727,272</u> | <u>\$ 44,937,498</u> | <u>\$ 1,224,765</u> | <u>\$ (10,933,086)</u> |
| <u><u>\$ 6,036,971</u></u> | <u><u>\$ 20,978,128</u></u> | <u><u>\$ 99,727,272</u></u> | <u><u>\$ 44,937,498</u></u> | <u><u>\$ 1,224,765</u></u> | <u><u>\$ (10,933,086)</u></u> |

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

| | Fiscal Year | | | |
|---|-----------------------|----------------------|----------------------|----------------------|
| | 2010 | 2011 | 2012 | 2013 |
| General Fund | | | | |
| Reserved: | | | | |
| Prepaid Items | \$ 111,184 | \$ | \$ | \$ |
| Unreserved | 43,269,189 | | | |
| Nonspendable | | 136,007 | 36,826 | 1,233,591 |
| Restricted | | | 246,021 | 277,783 |
| Committed | | 33,106,759 | 24,179,874 | 22,857,602 |
| Unassigned | | 10,816,215 | 11,563,846 | 13,037,646 |
| Interim Fund Balance | | | | |
| Total General Fund | <u>\$ 43,380,373</u> | <u>\$ 44,058,981</u> | <u>\$ 36,026,567</u> | <u>\$ 37,406,622</u> |
| All Other Governmental Funds | | | | |
| Reserved: | | | | |
| Debt service | \$ 4,849,712 | \$ | \$ | \$ |
| Prepaid items | 4,305 | | | |
| Capital projects | 76,694,711 | | | |
| Unreserved, reported in: | | | | |
| Special revenue funds | 22,906,854 | | | |
| Capital project funds | | | | |
| Nonspendable | | 69,379 | 54,201 | 10,963 |
| Restricted | | 39,683,423 | 78,702,294 | 55,371,174 |
| Unassigned | | (4,419,144) | | (1,663) |
| Interim Fund Balance | | | | |
| Total All Other Governmental Funds | <u>\$ 104,455,582</u> | <u>\$ 35,333,658</u> | <u>\$ 78,756,495</u> | <u>\$ 55,380,474</u> |

| Fiscal Year | | | | | |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| 2014 | 2015 | 2016 | 2017 | 2018 | One Month Ended 10/31/18 |
| \$ | \$ 277,096,808 | \$ | \$ | \$ | \$ |
| 386,965 | 359,792 | 270,023 | 152,920 | 39,310 | |
| 209,080 | 217,488 | 257,923 | 3,736,150 | 3,887,613 | |
| 22,676,941 | 14,766,773 | 8,278,285 | 11,792,299 | 32,390,827 | |
| 14,251,514 | 30,590,003 | 37,882,243 | 44,717,250 | 26,972,412 | |
| <u>\$ 37,524,500</u> | <u>\$ 323,030,864</u> | <u>\$ 46,688,474</u> | <u>\$ 60,398,619</u> | <u>\$ 63,290,162</u> | <u>38,008,474</u> <u>\$ 38,008,474</u> |
| \$ | \$ | \$ | \$ | \$ | \$ |
| 45,408 | 44,468 | 28,044 | 21,314 | 45,409 | |
| 41,583,667 | 58,412,209 | 142,212,451 | 143,745,555 | 111,570,900 | |
| (3,169) | (1,883) | (12,510) | (127,583) | (201,790) | |
| <u>\$ 41,625,906</u> | <u>\$ 58,454,794</u> | <u>\$ 142,227,985</u> | <u>\$ 143,639,286</u> | <u>\$ 111,414,519</u> | <u>127,362,679</u> <u>\$ 127,362,679</u> |

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

| | Fiscal Year | | | |
|--|------------------------|------------------------|----------------------|------------------------|
| | 2010 | 2011 | 2012 | 2013 |
| Revenues | | | | |
| Taxes, property | \$ 199,229,197 | \$ 197,406,898 | \$ 200,056,507 | \$ 208,142,339 |
| Taxes, sales | | | 1,099,103 | 2,956,559 |
| Fees and fines | 35,306,339 | 37,371,124 | 39,598,440 | 44,177,263 |
| Intergovernmental | 28,400,145 | 36,971,987 | 29,377,233 | 42,565,592 |
| Earnings on investments | 3,744,027 | 2,798,039 | 2,451,577 | 930,273 |
| Miscellaneous | 7,256,967 | 6,635,261 | 7,175,498 | 5,988,682 |
| Total Revenues | <u>273,936,675</u> | <u>281,183,309</u> | <u>279,758,358</u> | <u>304,760,708</u> |
| Expenditures | | | | |
| Current: | | | | |
| General administration | 40,727,455 | 42,352,337 | 35,704,861 | 35,700,575 |
| Financial administration | 6,725,826 | 7,176,186 | 7,221,313 | 7,180,608 |
| Administration of justice | 67,310,882 | 71,839,346 | 75,286,042 | 75,903,798 |
| Construction and maintenance | 26,775,517 | 29,542,425 | 28,214,027 | 27,403,230 |
| Health and human services | 21,124,782 | 22,067,744 | 27,835,260 | 30,447,359 |
| Cooperative services | 933,519 | 986,392 | 960,392 | 883,324 |
| Public safety | 40,895,974 | 44,156,502 | 45,463,593 | 44,916,198 |
| Parks and recreation | 2,231,528 | 2,263,590 | 1,957,044 | 1,979,888 |
| Libraries and education | 11,354,804 | 12,176,637 | 13,012,700 | 13,034,164 |
| Capital Outlay | 99,931,347 | 88,927,796 | 44,845,672 | 57,508,193 |
| Debt Service: | | | | |
| Principal | 8,100,000 | 12,590,000 | 13,300,000 | 15,630,000 |
| Interest and fiscal charges | 16,341,773 | 15,528,257 | 15,571,727 | 16,745,929 |
| Debt Issuance costs | 225,979 | 249,266 | 541,944 | 3,650 |
| Total Expenditures | <u>342,679,386</u> | <u>349,856,478</u> | <u>309,914,575</u> | <u>327,336,916</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over (Under) Expenditures | (68,742,711) | (68,673,169) | (30,156,217) | (22,576,208) |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 15,248,368 | 14,402,786 | 13,258,127 | 11,521,941 |
| Transfers (out) | (15,248,368) | (14,402,786) | (13,258,127) | (11,521,941) |
| Bonds issued | | | 58,220,000 | |
| Refunding bonds issued | 20,780,000 | 9,675,000 | | |
| Premium on refunding bonds issued | | | | |
| Issuance of debt | 2,170,147 | 784,853 | 7,326,639 | |
| Payments to current refunding bond agent | (24,600,000) | (10,230,000) | | |
| Tax notes issued | | | | |
| Total Other Financing Sources (Uses) | <u>(1,649,853)</u> | <u>229,853</u> | <u>65,546,639</u> | |
| Net Change in Fund Balances | <u>\$ (70,392,564)</u> | <u>\$ (68,443,316)</u> | <u>\$ 35,390,422</u> | <u>\$ (22,576,208)</u> |
| Debt service as a percentage of noncapital expenditures | 10.07% | 10.78% | 10.89% | 12.00% |

| Fiscal Year | | | | | |
|------------------------|----------------------|----------------------|----------------------|------------------------|-----------------------------|
| 2014 | 2015 | 2016 | 2017 | 2018 | One Month Ended 10/31/18 |
| \$ 222,992,307 | \$ 242,444,112 | \$ 270,972,401 | \$ 287,983,032 | \$ 298,270,108 | \$ 84,406 |
| 4,214,553 | 5,789,362 | 6,958,956 | 6,858,009 | 8,681,101 | (19,511) |
| 45,106,533 | 47,803,283 | 50,231,963 | 51,736,504 | 54,687,700 | 3,040,325 |
| 36,899,095 | 39,904,787 | 39,673,097 | 47,734,683 | 46,630,942 | 5,474,291 |
| 848,534 | 878,980 | 1,750,631 | 3,434,897 | 6,977,865 | 470,862 |
| 8,243,270 | 7,545,715 | 7,913,682 | 9,223,274 | 9,275,553 | 297,187 |
| <u>318,304,292</u> | <u>344,366,239</u> | <u>377,500,730</u> | <u>406,970,399</u> | <u>424,523,269</u> | <u>9,347,560</u> |
| 41,478,910 | 44,698,720 | 56,093,978 | 60,669,054 | 67,799,061 | 3,434,731 |
| 7,891,034 | 8,369,921 | 9,063,587 | 9,451,425 | 9,306,005 | 547,709 |
| 77,242,153 | 81,411,531 | 89,715,917 | 96,057,172 | 99,960,008 | 5,066,532 |
| 35,374,943 | 59,785,401 | 43,275,592 | 73,924,220 | 88,168,071 | 1,596,328 |
| 30,267,231 | 32,436,431 | 38,314,627 | 41,805,244 | 43,628,300 | 1,809,383 |
| 944,039 | 973,026 | 1,050,282 | 1,048,609 | 1,113,328 | 45,411 |
| 46,688,895 | 53,652,220 | 54,393,589 | 58,152,633 | 61,416,316 | 3,213,559 |
| 2,411,558 | 3,051,927 | 3,307,538 | 3,701,092 | 3,576,272 | 548,365 |
| 13,613,875 | 14,460,419 | 15,215,877 | 15,889,947 | 16,989,644 | 946,760 |
| 40,964,586 | 28,911,628 | 61,611,363 | 66,540,199 | 78,787,370 | 1,023,716 |
| 16,250,000 | 16,750,000 | 18,480,000 | 21,420,000 | 25,931,000 | 516,000 |
| 15,893,399 | 14,391,964 | 15,506,610 | 18,914,424 | 22,108,123 | 38,942 |
| 234,472 | 1,207,260 | 1,316,238 | 599,813 | 558,469 | |
| <u>329,255,095</u> | <u>360,100,448</u> | <u>407,345,198</u> | <u>468,173,832</u> | <u>519,341,967</u> | <u>18,787,436</u> |
| (10,950,803) | (15,734,209) | (29,844,468) | (61,203,433) | (94,818,698) | (9,439,876) |
| 11,771,144 | 13,517,505 | 13,780,670 | 19,734,628 | 14,559,002 | 15,149,605 |
| (14,493,144) | (13,517,505) | (13,780,670) | (19,734,628) | (14,559,002) | (15,149,605) |
| | 37,365,000 | 96,640,000 | 64,550,000 | 58,467,549 | |
| 18,900,000 | 108,225,000 | 73,120,000 | | | |
| | 3,944,496 | 18,416,480 | 7,965,901 | 7,313,675 | |
| 2,202,026 | 18,114,658 | 15,739,791 | | | |
| (21,065,913) | (126,676,501) | (89,544,194) | | | |
| | | | 3,808,978 | | |
| <u>(2,685,887)</u> | <u>40,972,653</u> | <u>114,372,077</u> | <u>76,324,879</u> | <u>65,781,224</u> | |
| <u>\$ (13,636,690)</u> | <u>\$ 25,238,444</u> | <u>\$ 84,527,609</u> | <u>\$ 15,121,446</u> | <u>\$ (29,037,474)</u> | <u>\$ (9,439,876)</u> |
| 11.15% | 9.40% | 9.83% | 10.04% | 10.90% | 3.12% |