

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 3 Months Ended
December 31, 2022**

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MONTGOMERY COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

THE MONTGOMERY COUNTY AUDITOR'S OFFICE
Rakesh Pandey, CPA
County Auditor

Information is presented based on ledger balances and entries posted through January 13, 2023 for the month ended December 31, 2022. This is unaudited information.

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MONTGOMERY COUNTY, TEXAS
Unaudited Monthly Financial Report
As of December 31, 2022

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Montgomery County, Texas
Office of the County Auditor
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P. O. Box 539, Conroe, Texas 77305

Rakesh Pandey, CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

January 24, 2023

The Commissioners' Court
Montgomery County, Texas

Honorable Commissioners:

The unaudited and unadjusted Monthly Financial Report of Montgomery County, Texas and the Montgomery County Toll Road Authority is submitted herewith for the period from December 1, 2022 through December 31, 2022. This report was prepared by the County Auditor in compliance with Chapter 114 Section 023 of the Local Government Code.

The Monthly Financial Report is presented in three sections: **Financial Statements, Budget Status, and Schedules**. Included in the Financial Statements are a Consolidated Balance Sheet and a Statement of Changes in Fund Balance. These statements report on all funds of the County. The Budget Status section is comprised of a Schedule of Expenditures for all departments showing the adjusted budget, the current month's actual activity, the activity for the year to date, current encumbrances and the remainder in the budget. The Schedules section includes a Schedule of Bonded Debt and a Schedule of Transfers to and from each fund.

This report is designed to provide a general overview of Montgomery County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Montgomery County Auditor, P.O. Box 539, Conroe, Texas 77305-0539.

Respectfully submitted,

Rakesh Pandey
Montgomery County Auditor

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FINANCIAL STATEMENTS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
Governmental Funds and Montgomery County Toll Road Authority Enterprise Fund
For the 3 Months Ended December 31, 2022

	Total Governmental Funds	Montgomery County Toll Road Authority	Total
Assets:			
Cash	\$ 327,917,511	\$ 340,591	\$ 328,258,102
Investments, at Fair Value	115,557,328	33,829,335	149,386,663
Restricted Cash	-	-	-
Receivables:			
Taxes (net)	10,319,712	-	10,319,712
Interest	-	-	-
Accounts (net)	54,472,736	-	54,472,736
Other Receivables	-	-	-
Due From Other Funds	1,239,927,224	458,901,977	1,698,829,201
Due From Other Entities	637,557	4,103,229	4,740,786
Due From Other Governments	-	-	-
Loans Receivable	-	-	-
Inventory, at Cost	-	-	-
Prepaid Items	862,252	-	862,252
Capital Assets, net of accumulated depreciation	-	71,666,719	71,666,719
<u>Total Assets</u>	<u>1,749,694,320</u>	<u>568,841,850</u>	<u>2,318,536,171</u>

LIABILITIES AND FUND BALANCES (NET POSITION):

Current Liabilities:			
Accounts Payable	2,307,959	-	2,307,959
Other Payables	15,499,766	182,667	15,682,433
Due to Other Funds	1,243,465,435	458,901,977	1,702,367,412
Due to Other Entities	255,748	4,481,202	4,736,951
Due to Other Governments	5,715	-	5,715
Unearned Revenue	186,779,751	-	186,779,751
Deferred Inflows	2,878,524	-	2,878,524
Revenue Bonds Payable	-	87,680,000	87,680,000
Unamortized Premium on Bonds	-	6,973,668	6,973,668
Total liabilities	<u>1,451,192,899</u>	<u>558,219,515</u>	<u>2,009,412,414</u>
Fund Balances (Net Position):			
Net investment in capital assets	-	71,666,719	71,666,719
Reserved	197,275,077	-	197,275,077
Unreserved	101,226,344	(61,044,383)	40,181,961
Total Fund Balances (Net Position)	<u>298,501,421</u>	<u>10,622,336</u>	<u>309,123,757</u>
<u>TOTAL LIABILITIES AND</u>			
<u>FUND BALANCES (NET POSITION)</u>	<u>\$ 1,749,694,320</u>	<u>\$ 568,841,850</u>	<u>\$ 2,318,536,171</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance
Governmental Funds and Montgomery County Toll Road Authority Enterprise Fund
For the Month Ended December 31, 2022

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Montgomery County Toll Road Authority</u>	<u>Total All Funds</u>
Fund Bal, December 1, 2022	\$ 128,059,679	\$ 113,350,244	\$ 16,887,609	\$ 72,079,768	\$ 11,046,020	\$ 341,423,319
Revenues/Other Financing Sources	\$ 1,694,561	\$ 5,325,012	\$ -	\$ 500,997	\$ 721	\$ 7,521,291
Expenditures/Other Financing Uses	\$ (28,527,896)	\$ (7,636,829)	\$ (3,010)	\$ (3,228,713)	\$ (424,405)	\$ (39,820,853)
Fund Bal, December 31, 2022	<u>\$ 101,226,344</u>	<u>\$ 111,038,427</u>	<u>\$ 16,884,599</u>	<u>\$ 69,352,051</u>	<u>\$ 10,622,336</u>	<u>\$ 309,123,757</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 3 Months Ended December 31, 2022

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 7,689,665
Investments at Fair Value	-
Restricted Cash	-
Receivables:	-
Taxes (net)	-
Accounts (net)	258,871
<hr/>	
Other Receivables	-
Due From Other Funds	71,351,963
Due From Other Entities	-
Due From Other Governments	-
Loans Receivable	-
Inventory, at Cost	-
Prepaid Items	1,275,127
Capital Assets (net of accumulated depreciation):	768,656
Total assets	<u>81,344,281</u>
Liabilities:	
Accounts Payable	-
Other Payables	16,494,670
Due to Other Funds	67,844,785
Due to Other Entities	-
Due to Other Governments	-
Unearned Revenue	-
Deferred Inflows	-
Revenue Bonds Payable	-
Unamortized Premium on Bonds	-
Total liabilities	<u>84,339,455</u>
Net Position:	
Invested in capital assets	768,656
Unreserved	(3,763,829)
Total Net Position	<u><u>(2,995,173)</u></u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the Month Ended December 31, 2022

	<u>Total Internal Service Funds</u>
Total Net Position - December 1, 2022	\$ 1,504,148
Revenues / Other Financing Sources	411,051
Expenditures / Other Financing Uses	(4,910,372)
Change in net position	(4,499,321)
Total Net Position - December 31, 2022	\$ (2,995,173)

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BUDGET STATUS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2022

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>100 GENERAL FUND</u>					
<u>10 General Government</u>					
2000 County Judge	678,724	92,391	178,399	-	500,325
2100 Human Resources	729,505	77,974	169,112	-	560,393
2101 Civil Service	4,610	-	-	-	4,610
2200 Risk Management	1,027,381	97,861	215,948	-	811,433
2300 County Clerk	3,194,694	310,615	662,644	26	2,532,024
250* Elections Administrator	2,362,702	422,523	1,166,033	1,403	1,195,266
2600 Information Technology	12,141,517	1,215,290	4,399,396	108,715	7,633,405
3000 Building Custodial Services	3,835,534	344,161	803,886	848	3,030,800
3100 Building Maintenance	8,201,083	887,906	2,212,731	144,564	5,843,788
3200 Other	499,909	-	-	-	499,909
3210 Non-Departmental	14,637,700	579,075	793,206	27,600	13,816,894
3211 Contingency	153,823	-	-	-	153,823
4001 Permits	591,878	63,523	139,869	-	452,009
Total General Government	<u>48,059,060</u>	<u>4,091,319</u>	<u>10,741,224</u>	<u>283,156</u>	<u>37,034,679</u>
<u>20 Financial Administration</u>					
2302 Court Collections	549,074	43,458	98,293	-	450,781
3210 Non-Departmental	7,521,634	-	-	56,000	7,465,634
3300 Purchasing Agent	1,209,429	131,135	275,583	156	933,690
3400 County Auditor	2,630,148	275,639	588,921	550	2,040,677
3500 Budget Office	500,961	48,239	108,045	-	392,916
3600 County Treasurer	619,887	69,990	156,463	-	463,424
370* Tax Assessor/Collector	5,742,579	567,202	1,273,343	1,980	4,467,256
3800 Payroll	601,284	66,949	138,929	-	462,355
Total Financial Administration	<u>19,374,995</u>	<u>1,202,613</u>	<u>2,639,577</u>	<u>58,686</u>	<u>16,676,732</u>
<u>30 Health and Human Services</u>					
2400 Veterans Service	385,247	40,099	86,885	-	298,363
3200 Other	1,449,274	7,500	574,600	-	874,674
3210 Non-Departmental	-	-	-	-	-
3250 Child Welfare	121,000	5,154	9,581	-	111,419
4000 Environmental Health	2,151,041	240,491	521,666	-	1,629,375
4100 Animal Services	5,861,498	557,439	1,238,274	92,674	4,530,550
4200 Forensic Services	2,887,065	260,574	538,469	16,702	2,331,894
4300 MCCD County	309,553	33,295	68,803	-	240,750
4600 Extension Agents	847,528	83,419	186,579	-	660,949
Total Health and Human Services	<u>14,012,205</u>	<u>1,227,972</u>	<u>3,224,857</u>	<u>109,375</u>	<u>10,677,974</u>
<u>40 Culture and Recreation</u>					
3200 Other	-	-	-	-	-
3240 Historical Commission	30,000	-	100	-	29,900
3242 Heritage Museum	15,000	-	3,750	7,500	3,750
4400 Convention Center	1,074,544	114,142	237,346	8,057	829,142
4401 Fairgrounds/EXPO Center	45,000	-	-	-	45,000
4500 Memorial Library	11,431,781	1,022,146	2,212,659	82,763	9,136,359
Total Culture and Recreation	<u>12,596,325</u>	<u>1,136,287</u>	<u>2,453,855</u>	<u>98,320</u>	<u>10,044,150</u>

MONTGOMERY COUNTY, TEXAS

Schedule of Expenditures - All Departments

Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2022

	<u>Adjusted Budget</u>	<u>Current Month Actual</u>	<u>Year- to-Date Actual</u>	<u>Encumbrances</u>	<u>Unexpended Budget</u>
<u>50 Law Enforcement & Corrections</u>					
3200 Other	-	-	-	-	-
3210 Non-Departmental	329,593	-	-	-	329,593
3230 Department of Public Safety	305,958	32,432	69,666	-	236,292
51* District Attorney	13,991,365	1,584,672	3,377,251	4,858	10,609,256
5200 Office of Homeland Security	874,735	118,041	203,123	43,154	628,458
530* Fire Marshal	2,592,825	256,054	541,935	69,860	1,981,030
540* Juvenile Probation	7,177,052	656,947	1,303,130	5,537	5,868,385
550* Adult Probation	54,454	538,426	1,059,159	-	(1,004,705)
56* Commissions	364,086	5,058	23,609	25,862	314,616
6* Sheriff	75,841,078	8,027,067	17,114,061	449,678	58,277,339
6601 Jail	28,998,774	2,955,427	7,286,314	66,552	21,645,908
7100 Constable Precinct 1	5,808,065	660,891	1,483,897	72,699	4,251,469
7200 Constable Precinct 2	2,993,769	306,731	662,251	10,096	2,321,421
7300 Constable Precinct 3	8,421,331	814,783	1,707,662	5,519	6,708,150
7400 Constable Precinct 4	6,000,018	617,339	1,357,385	28,907	4,613,726
7500 Constable Precinct 5	5,004,929	593,993	1,358,755	10,491	3,635,684
Total Law Enforcement & Corrections	158,758,031	17,167,862	37,548,198	793,211	120,416,622
<u>60 Legal and Judicial</u>					
2700 District Clerk	4,233,882	441,984	967,591	-	3,266,291
280* County Attorney	4,017,231	493,840	941,043	-	3,076,188
3210 Non-Departmental	-	-	-	-	-
3220 Alternate Dispute Resolution	162,000	21,735	-	-	162,000
8000 2nd Judicial Region	-	21,100	42,813	-	(42,813)
8100 Court Operations	9,742,015	92,842	264,647	12,000	9,465,368
8101 Indigent Defense - Criminal	-	588,876	1,295,618	2,781,921	(4,077,539)
8102 Indigent Defense - Civil	-	83,673	254,582	-	(254,582)
8103 Office of Court Administration	1,258,752	69,961	125,389	50	1,133,313
8210 County Court at Law 1	546,236	63,392	130,909	-	415,327
8220 County Court at Law 2	1,056,125	113,112	234,743	-	821,382
8230 County Court at Law 3	894,378	88,368	192,022	490	701,866
8240 County Court at Law 4	570,316	63,735	136,086	-	434,230
8250 County Court at Law 5	580,249	63,825	133,202	-	447,046
8260 County Court at Law 6	693,805	75,074	157,488	-	536,317
8310 9th District Court	410,695	43,475	95,938	-	314,757
8320 221st District Court	575,518	83,887	183,908	-	391,610
8330 284th District Court	725,843	78,174	170,196	-	555,647
8340 359th District Court	481,283	50,382	112,141	-	369,143
8350 410th District Court	746,488	79,017	170,522	-	575,966
8360 418th District Court	757,418	83,213	179,592	-	577,826
8370 435th District Court	410,117	60,594	130,651	-	279,466
8380 457th District Court	649,848	72,773	160,412	378	489,058
8401 Drug Court	696,096	67,926	112,925	3,454	579,718
8402 DWI Drug Court	303,042	33,633	51,492	5,818	245,732

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2022

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
60 Legal and Judicial, (cont'd.)					
8403 Mental Health Court Service	410,391	41,014	93,945	-	316,446
8510 Justice of the Peace Precinct 1	1,130,145	110,879	236,715	-	893,430
8520 Justice of the Peace Precinct 2	659,771	70,887	144,830	-	514,941
8530 Justice of the Peace Precinct 3	1,422,172	141,287	295,987	-	1,126,185
8540 Justice of the Peace Precinct 4	1,078,237	107,227	230,171	-	848,066
8550 Justice of the Peace Precinct 5	697,304	69,311	146,438	-	550,866
Total Legal and Judicial	34,909,358	3,475,195	7,391,996	2,804,110	24,713,252
70 Transportation					
5000 Airport	1,041,571	214,957	308,955	75	732,541
5050 Customs Facility	343,839	7,653	65,463	5,913	272,463
5060 Airport Resc/Firefighting (ARF)	10,600	4,037	4,037	-	6,563
Total Transportation	1,396,010	226,647	378,455	5,988	1,011,567
TOTAL GENERAL FUND	289,105,984	28,527,896	64,378,162	4,152,847	220,574,975
SPECIAL REVENUE FUNDS					
200 Road and Bridge Fund	43,690,991	4,220,637	10,423,065	2,160,217	31,107,709
201 Worthless Checks Fund	-	-	-	-	-
202 Forfeitures Fund	1,271,279	15,376	96,915	30,555	1,143,809
203 Sheriff Commissary Fund	2,638,936	346,175	510,017	40,642	2,088,277
204 Law Library Fund	398,413	26,647	77,145	-	321,268
205 Pre-Trial Diversion Fund	58,675	1,122	4,190	-	54,486
206 Records Management and Preservation	636,539	43,326	93,439	-	543,100
207 Records Management County Fund	77,000	-	-	-	77,000
208 Records Management District Clerk Fund	106,268	3,565	4,345	-	101,923
209 District Clerk Records Preservation Fund	60,000	-	-	-	60,000
211 Court Technology County and District Fund	34,650	261	1,949	-	32,701
212 Court Guardianship Fund	70,000	-	400	-	69,600
213 Court Reporter Service Fund	177,865	12,968	33,954	-	143,911
214 Courthouse Security Fund	275,000	1,207	2,413	-	272,587
215 Justice Court Building Security Fund	112,880	12,379	25,983	-	86,898
216 Justice Court Technology Fund	99,635	25,463	33,888	-	65,747
217 Juvenile Case Manager Fund	324,724	32,842	76,618	-	248,106
218 Vital Records Preservation Fund	17,100	-	2,901	-	14,199
219 Contract Elections Fund	-	226,323	338,762	-	(338,762)
220 Grants Fund *	207,099,440	2,652,590	5,359,615	18,068,527	183,671,298
221 HAVA Grant Fund	-	7,197	10,966	-	(10,966)
222 Joe Corley Pass Through Fund	12,000,000	-	4,116,235	-	7,883,765
224 Court Facility Fee	21,175	8,750	8,750	-	12,425
TOTAL SPECIAL REVENUE FUNDS	269,170,570	7,636,829	21,221,549	20,299,940	227,649,080

* Grants Fund Adjusted Budget is Life-to-Date

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2022

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>DEBT SERVICE FUND</u>					
Debt Service Fund	43,722,532	3,010	6,235	-	43,716,297
TOTAL DEBT SERVICE FUND	43,722,532	3,010	6,235	-	43,716,297
<u>INTERNAL SERVICE FUNDS</u>					
500 Self-Insurance Medical	-	4,598,209	9,858,000		(9,858,000)
501 Self-Insurance Workers Compensation	-	21,147	282,222		(282,222)
502 Self-Insurance Accident and Liability	-	291,016	687,434		(687,434)
TOTAL INTERNAL SERVICE FUNDS	-	4,910,372	10,827,656	-	(10,827,656)
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	11,875,636	424,405	773,942	4,591,787	6,509,907
TOTAL ENTERPRISE FUNDS	11,875,636	424,405	773,942	4,591,787	6,509,907
TOTAL ALL FUNDS	613,874,722	41,502,512	97,207,544	29,044,574	487,622,604

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SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Revenues and Expenses - Montgomery County Toll Road Authority
Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2022

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
Revenue:					
1101 249 Operations	-	-	102,266	-	(102,266)
1300 Debt Service	-	-	30,640	-	(30,640)
5702 249 Operations	14,586,136	-	1,427,891	-	13,158,245
5703 242 Operations	-	721	2,690	-	(2,690)
Total Revenue	14,586,136	721	1,563,487	-	13,022,649
Expenses:					
1100 MCTRA General	-	-	-	-	-
1101 249 Operations	-	-	-	-	-
5701 249 Construction	-	-	3,355	-	(3,355)
5702 249 Operations	7,339,546	397,052	743,234	123,738	6,472,574
5703 242 Operations	-	-	-	-	-
5704 Project Enhancement	4,536,090	27,353	27,353	4,468,049	40,688
5705 Debt Service	-	-	-	-	-
Total Expenses	11,875,636	424,405	773,942	4,591,787	6,509,907

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 3 Months Ended December 31, 2022

	<u>Transfers In</u>	<u>Transfers Out</u>
TOTAL FINANCING USES	<u>\$ -</u>	<u>\$ -</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of December 31, 2022

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2014A	5.00	2014	2025	46,340,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	50,065,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	32,680,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	67,540,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	41,100,000
Road Bonds, Series 2018B	3.50-5.00	2018	2040	87,300,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
Refunding Bonds, Series 2020	4.00-5.00	2021	2032	21,460,000
Refunding Bonds, Series 2021	4.00-5.00	2022	2032	8,430,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				440,805,000
CERTIFICATES OF OBLIGATION:				
Series 2010B	3.00-5.40	2010	2039	23,395,000
TOTAL CERTIFICATES OF OBLIGATION				23,395,000
TOTAL BONDED DEBT				\$ 464,200,000

MONTGOMERY COUNTY TOLL ROAD AUTHORITY
Schedule of Bond Indebtedness
As of December 31, 2022

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
REVENUE BONDS:				
Senior Lien Toll Revenue Bonds, Series 2018	5.00	2018	2048	87,680,000
TOTAL REVENUE BONDS PAYABLE				87,680,000
 TOTAL BONDED DEBT				\$ 87,680,000

Reconciliation of Cash and Investment Balances
 County General Ledger to Statement of Balances
 For the Month Ended December 31, 2022

	<u>Cash</u>	<u>Investment</u>
General Ledger Balance	328,258,102	149,386,663
Additions:		
Accounts Classified as Investments for Treasurer but Cash for County Amounts journalized in following month - County Custodial Accounts controlled by Treasurer	2,052,251	
Subtractions:		
Accounts Classified as Investments for Treasurer but Cash for County Accounts not handled by Treasurer SIT Escrow	(3,753,201)	
County Attorney Discretionary	(187,998)	
District Attorney State Admin	(7,971)	
County Attorney State Admin	(75)	
Forfeitures Fund	(1,721,656)	
Jail Commissary	(1,873,801)	
Contract Election Fund	(2,742,276)	
Elections Chap 19	(130,278)	
Joe Corley	(8,568)	
Constables Special Accounts	(74,422)	
Cash on Hand (various funds)	(34,605)	
Amounts journalized in following month - County	(2,456,349)	(28,544)
	<u>317,319,153</u>	<u>149,358,119</u>
Statement of Balances	317,319,153	149,358,119
Variance	0	-

Any variance exists due to rounding of amounts