

MONTGOMERY COUNTY, TEXAS

Monthly Report to Commissioners Court and District Judges



**For the 6 Months Ended
March 31, 2019**

MONTGOMERY COUNTY, TEXAS

**MONTHLY REPORT TO COMMISSIONERS COURT AND
DISTRICT JUDGES**

Prepared by

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

MONTGOMERY COUNTY, TEXAS
Monthly Report to Commissioners Court and District Judges
As of March 31, 2019

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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

April 23, 2019

The Board of District Judges
The Commissioners' Court
Montgomery County, Texas

Honorable Judges and Commissioners:

The required Monthly Report of Montgomery County, Texas is submitted herewith for the period from March 1, 2019 through March 31, 2019. This report was prepared by the County Auditor in compliance with Chapter 114 Section 025 of the Local Government Code.

This Monthly Report presents several segments: **Report of Cash Balances, Summary of Changes in Fund Balance, Schedule of Expenditures, Schedule of Indebtedness, and Other Information.** Included in the Report of Cash Balance are a listing of account balances held by the County. The Summary of Changes in Fund Balance report the aggregate fund balance in each County fund. 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 Schedule of Indebtedness includes a list of County's outstanding bonded debt and capital leases.

This report is designed to provide a general overview of Montgomery County's finances for the District Judges and Commissioners' Court as prescribed in Chapter 114 Section 025 of the Local Government Code. 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

RP/kgd

MONTGOMERY COUNTY, TEXAS
Report of Cash Balances - County's Depository
For the 6 Months Ended March 31, 2019

	<u>Balance</u>
Woodforest Account 68080	455,380
Woodforest Account 323170	70,264,512
Woodforest All Other Accounts	249,702,521
Woodforest Certificates of Deposits	294,648
Total Cash Balance	<u>\$ 320,717,061</u>

MONTGOMERY COUNTY, TEXAS
Summary of Changes in Fund Balance - All Funds
For the 6 Months Ended March 31, 2019

Fund	Fund Description	Fund Balance, 3/1/2019	Revenues/Other Financing Sources	Expenditures/Other Financing Uses	Fund Balance, 3/31/2019
110	General Fund	\$ 244,302,285	\$ 8,692,500	\$ 19,929,516	\$ 233,065,269
211	Attorney Administration	(6,971)	560	2,430	(8,841)
212	Forfeitures	2,589,215	-	15,889	2,573,326
214	FEMA Disaster Grants	(5,675,202)	-	-	(5,675,202)
215	Jury	(2,441,029)	126,343	1,128,700	(3,443,386)
216	Road & Bridge	31,274,236	860,422	2,812,656	29,322,002
217	Sheriff Commissary	1,305,802	-	10,235	1,295,567
218	Memorial Library - Special	181,888	1,127	21,127	161,888
219	Community Development	118,797	17,078	89,378	46,497
221	Law Library	415,503	28,841	27,847	416,497
224	Juvenile Probation - State	2,522,875	218,403	274,943	2,466,335
225	Records Management/Preservation	5,185,905	53,269	39,161	5,200,013
226	Pre-Trial Diversion	36,720	4,900	2,588	39,032
232	Airport Grants	1,202,121	-	2,300	1,199,821
233	Mental Health Facility	6,901,370	4,248,628	1,168,643	9,981,355
234	Records Management County	(58,843)	14,663	47,793	(91,973)
235	Records Management District Clerk	131,337	4,205	3,276	132,266
236	Digital Preservation County/District	303,118	7,961	-	311,079
237	District Clerk Records Preservation	9,307	7,994	-	17,301
238	Court Guardianship	145,026	2,260	1,092	146,194
239	Court Reporter Service Fund	139,065	12,180	12,206	139,039
240	Courthouse Security	51,071	25,282	32,672	43,681
241	Court Technology County/District	30,746	1,537	2,794	29,489
242	Justice Court Building Security	203,080	3,678	2,482	204,276
243	Justice Court Technology	709,869	14,667	-	724,536
244	Juvenile Case Manager	177,607	16,311	18,422	175,496
246	Bond Supervision	206,151	-	36,740	169,411
247	Basic Supervision	234,578	2,431	-	237,009
248	Community Corrections	(141,473)	-	-	(141,473)
249	Mental Impairments	(36,256)	-	-	(36,256)
254	Contract Election Service	186,511	149	9,197	177,463
255	HAVA Grant Fund	269,851	-	-	269,851
256	Montgomery County Grants	(115,391)	-	42,087	(157,478)
260	Federal ARRA Grants	49,031	-	-	49,031
261	CC Vital records Preservation	12,981	2,485	-	15,466
358	Debt Service	29,416,054	3,954	1,306	29,418,702
40011	Revenue/Toll Bonds, Series 2010	5,314,105	10,203	-	5,324,308
40012	Certificates of Obligation, Series 2012	2,281,328	4,875	99,567	2,186,636
40013	Certificates of Obligation, Series 2012A	207,040	456	-	207,496
40014	Pass-Through Toll Projects	9,450,672	-	-	9,450,672
40016	Jail Project 13-14	17,073,569	826	-	17,074,395
40017	Local Capital Projects	14,357,055	198,709	113,851	14,441,913
40018	Road Bonds, Series 2016	8,747,094	20,507	914,794	7,852,807
40019	Road Bonds, Series 2016A	37,126,683	83,760	2,495,481	34,714,962
40020	Road Bonds, Series 2018	37,554,083	-	2,607,399	34,946,684
40021	Road Bonds, Series 2018B	89,967,783	-	-	89,967,783
500	Toll Road Authority	21,584,320	129,411	2,844,979	18,868,752
501	Toll Road Authority Debt Service	16,348,617	-	2,192,000	14,156,617
670	Self Insurance Medical	11,836,539	3,578,095	3,789,816	11,624,818
671	Self Insurance Workers Compensation	2,700,251	33,481	81,555	2,652,177
672	Self Insurance Accident/Liability	561,507	14,229	73,788	501,948
673	Wellness Clinic	842,914	115,051	115,051	842,914
	Total - All Funds	\$ 595,790,495	\$ 18,561,431	\$ 41,063,761	\$ 573,288,165

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 6 Months Ended March 31, 2019

Page 1 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge	574,986	45,118	266,918	1,519	306,549
Human Resources	622,089	46,421	294,972	804	326,313
Risk Management	913,310	74,161	389,566	322	523,422
County Clerk	2,443,841	183,842	1,134,834	687	1,308,320
Collections	489,669	29,879	201,539	59	288,071
Veterans' Service	316,947	23,717	150,964	18	165,965
Information Technology Services	7,262,931	495,748	3,560,155	282,197	3,420,579
Purchasing Agent	1,509,801	131,027	607,030	-	902,771
Records Management & Preservation	759,545	42,437	212,674	91,514	455,357
Permits	503,964	40,038	243,715	111	260,138
Worthless Checks Division	41,975	2,430	15,426	-	26,549
County-Wide	13,268,422	591,409	1,426,287	1,801	11,840,334
<u>TOTAL GENERAL ADM</u>	<u>28,707,480</u>	<u>1,706,227</u>	<u>8,504,080</u>	<u>379,032</u>	<u>19,824,368</u>
<u>JUDICIAL:</u>					
County Court No1	513,810	38,517	244,541	62	269,207
County Court No2	908,379	70,286	421,965	1,475	484,939
County Court No3	810,218	64,546	384,832	628	424,758
County Court No4	527,592	39,223	250,410	368	276,814
County Court No5	511,268	37,588	242,664	446	268,158
9 th District Court	350,526	23,811	164,948	-	185,578
410 th District Court	477,704	33,227	228,013	197	249,494
221 st District Court	348,509	23,915	165,286	-	183,223
284 th District Court	743,440	50,662	346,827	-	396,613
359 th District Court	406,755	27,408	185,541	408	220,806
418 th District Court	630,239	44,656	295,626	-	334,613
435 th District Court	364,508	27,680	168,008	680	195,820
Court Operations	7,577,073	712,994	3,907,407	-	3,669,666
Indigent Defense	185,705	16,967	101,532	18	84,155
Drug Court	1,031,187	133,905	438,081	2,883	590,223
Office of Court Admin	466,302	33,474	208,397	-	257,905
District Attorney	12,127,551	933,836	5,781,966	24,634	6,320,951
District Clerk	3,840,765	272,790	1,901,322	462	1,938,981
Justice of Peace Pct 1	951,328	77,644	460,966	-	490,362
Justice of Peace Pct 2	598,650	64,968	289,276	-	309,374
Justice of Peace Pct 3	1,174,319	91,855	544,966	115	629,238
Justice of Peace Pct 4	987,580	73,751	484,394	924	502,262
Justice of Peace Pct 5	564,903	45,617	281,420	1,097	282,386
Judicial Technology	956,884	22,409	350,832	312,813	293,239
Court Technology County/District	22,351	2,794	9,078	98	13,175
Court Guardianship	32,000	1,092	12,179	-	19,821

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 6 Months Ended March 31, 2019

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Reporter Service Fund	134,848	12,206	69,027	-	65,821
Juvenile Case Manager	305,781	18,422	119,556	-	186,225
Justice Court Technology	107,185	2,482	31,176	13,551	62,458
Veterans Treatment Court	71,569	7,485	48,415	-	23,154
TOTAL JUDICIAL	37,728,929	3,006,210	18,138,651	360,859	19,229,419
LEGAL:					
County Attorney	3,604,501	248,846	1,728,632	2,946	1,872,923
Law Library	295,188	27,847	133,072	864	161,252
Alternate Dispute Resolution	129,500	15,557	73,110	-	56,390
TOTAL LEGAL	4,029,189	292,250	1,934,814	3,810	2,090,565
ELECTIONS:					
TOTAL ELECTIONS	1,429,388	89,283	1,187,482	15,172	226,734
FINANCIAL ADMINISTRATION:					
County Auditor	1,994,963	147,321	915,497	198	1,079,268
Budget Office	304,892	22,617	136,694	-	168,198
Financial Technology	6,813,091	482,358	995,935	681,331	5,135,825
County Treasurer	707,157	50,376	320,523	-	386,634
Tax Assessor-Collector	7,467,189	2,123,502	4,078,597	76,445	3,312,147
TOTAL FINANCIAL ADM	17,287,292	2,826,174	6,447,246	757,974	10,082,072
PUBLIC FACILITIES:					
Custodial Services	3,341,542	266,644	1,527,267	23,313	1,790,962
Building Maintenance	6,196,575	475,834	2,733,714	200,817	3,262,044
Precinct 2 Parks and Comm. Center	200,400	15,780	67,473	2,014	130,913
Precinct 3 Parks and Comm. Center	1,382,987	36,553	217,443	605	1,164,939
Precinct 4 Parks and Comm. Center	77,444	12,981	59,156	2,221	16,067
Precinct 3 Vector Control Grant	237,955	-	-	-	192,955
Jail	43,991,144	3,182,146	25,606,553	2,422,602	15,961,989
Convention Center Complex	1,357,706	85,383	580,165	26,593	750,948
TOTAL PUBLIC FACILITIES	56,785,753	4,075,321	30,791,771	2,678,165	23,315,817
PUBLIC SAFETY:					
Fire Marshal	1,867,375	132,379	806,648	23,220	1,037,507
Constable Pct 1	4,610,267	365,190	2,253,974	17,573	2,338,720
Constable Pct 2	2,199,687	216,850	1,085,236	4,587	1,109,864
Constable Pct 3	5,596,200	408,704	2,652,667	32,131	2,911,402
Constable Pct 4	4,502,730	312,766	2,174,798	78,280	2,249,652
Constable Pct 5	4,100,032	288,419	1,986,450	34,623	2,078,959
Sheriff	66,360,895	4,959,989	30,861,869	1,810,405	33,688,621
Sheriff Commissary	1,010,154	10,235	365,959	11,408	632,787
Law Enforcement Technology	1,175,110	4,861	473,836	83,945	617,329
Juvenile Services	9,533,670	697,531	3,948,313	3,891	5,581,466
Adult Services	4,714,433	375,605	2,459,812	-	2,254,621
Emergency Management	4,874,511	427,442	1,530,806	107,778	3,235,927
Department of Public Safety	119,718	9,166	57,738	-	61,980
Forfeitures	1,575,013	15,889	430,129	12,379	1,132,505
Courthouse Security	372,679	32,672	161,086	3,273	208,320
TOTAL PUBLIC SAFETY	112,612,474	8,257,698	51,249,321	2,223,493	59,139,660

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 6 Months Ended March 31, 2019

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Forensic Services	2,111,831	146,531	857,225	3,906	1,250,700
Medical: Contract Services	90,000	7,500	45,000	-	45,000
Mental Health: Contract Services	261,525	-	108,089	-	153,436
Environmental Health	2,234,173	158,874	1,031,379	19,945	1,182,849
Mental Health Facility	15,256,015	1,168,643	6,320,575	-	8,935,440
FEMA Disaster Grants	8,860,163	-	-	507,048	8,353,115
Community Development	7,923,673	89,394	1,015,613	239,047	6,669,013
Animal Control	1,004,146	71,027	484,643	7,104	512,399
Animal Shelter	4,425,052	247,696	1,960,332	67,031	2,397,689
Child Welfare	133,650	4,746	34,303	750	98,597
Welfare:					
Contract Services	1,059,373	-	534,687	-	524,686
<u>TOTAL HEALTH/WELFARE</u>	<u>43,359,601</u>	<u>1,894,411</u>	<u>12,391,846</u>	<u>844,831</u>	<u>30,122,924</u>
<u>CONSERVATION:</u>					
Extension Agent	746,829	53,223	330,014	-	416,815
Precinct 3 Recycling Center	762,723	96,041	373,504	1,615	387,604
Precinct 1 Recycling Center	307,773	22,320	134,854	-	172,919
<u>TOTAL CONSERVATION</u>	<u>1,817,325</u>	<u>171,584</u>	<u>838,372</u>	<u>1,615</u>	<u>977,338</u>
<u>CULTURE & RECREATION:</u>					
IT Library	409,140	-	-	-	409,140
Memorial Library	9,911,471	705,241	4,312,882	74,306	5,524,283
Historical Commissions	219,844	18,500	176,250	-	43,594
<u>TOTAL CULTURE & RECREATION</u>	<u>10,540,455</u>	<u>723,741</u>	<u>4,489,132</u>	<u>74,306</u>	<u>5,977,017</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	7,030,927	65,046	438,389	1,767	6,590,771
County Engineer	2,382,627	142,021	890,232	63	1,492,332
Commissioner Pct 1	8,813,489	953,233	4,094,647	265,451	4,453,391
Commissioner Pct 2	8,897,098	390,442	3,344,494	621,275	4,931,329
Commissioner Pct 3	10,303,001	472,316	2,790,757	602,943	6,909,301
Commissioner Pct 4	10,256,877	670,969	3,411,171	157,048	6,688,658
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>47,684,019</u>	<u>2,694,027</u>	<u>14,969,690</u>	<u>1,648,547</u>	<u>31,065,782</u>
<u>DEBT SERVICE:</u>					
Principal	16,740,000	-	16,740,000	-	-
Interest	24,514,021	1,306	11,929,169	-	12,584,852
Issuance Costs	459,503	-	428,677	-	30,826
Payment to Escrow Agent	28,598,626	-	28,598,626	-	-
<u>TOTAL DEBT SERVICE</u>	<u>70,312,150</u>	<u>1,306</u>	<u>57,696,472</u>	<u>-</u>	<u>12,615,678</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>1,198,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,198,614</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>433,492,669</u>	<u>25,738,232</u>	<u>208,638,877</u>	<u>8,987,804</u>	<u>215,865,988</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 6 Months Ended March 31, 2019

Page 4 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>INTERNAL SERVICE FUNDS</u>					
<u>GENERAL ADMINISTRATION:</u>					
Employee Health	-	2,935,283	16,455,021	-	(16,455,021)
Retiree Health	-	380,496	1,746,252	-	(1,746,252)
Optional Health	-	431,022	705,984	-	(705,984)
Cobra Coverage	-	6,617	47,440	-	(47,440)
Employee Life	-	36,398	73,111	-	(73,111)
Risk Mgt - Workers Comp	-	81,555	536,771	-	(536,771)
Risk Mgt-Prop/Casltly/Liab	-	73,788	868,840	50,754	(919,594)
Wellness Clinic	-	115,051	748,517	-	(748,517)
TOTAL GENERAL ADM	-	4,060,210	21,181,936	50,754	(21,232,690)
<u>TOTAL INTERNAL SERVICE FUNDS</u>	<u>-</u>	<u>4,060,210</u>	<u>21,181,936</u>	<u>50,754</u>	<u>(21,232,690)</u>
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	78,254,826	5,036,979	23,761,848	45,210,278	9,282,700
TOTAL ENTERPRISE FUNDS	78,254,826	5,036,979	23,761,848	45,210,278	9,282,700

MONTGOMERY COUNTY, TEXAS

Schedule of Indebtedness

As of March 31, 2019

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	20,645,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	6,395,000
Refunding Bonds, Series 2014A	5.00	2014	2025	64,550,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	52,405,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	45,405,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	72,985,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	44,375,000
Road Bonds, Series 2018B	3.50-5.00	2018	2040	89,010,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				<u>481,660,000</u>
CERTIFICATES OF OBLIGATION:				
Series 2010	3.00-5.40	2010	2039	24,310,000
Series 2012	2.00-4.00	2012	2032	11,195,000
Series 2012A	2.00-5.00	2012	2023	11,870,000
TOTAL CERTIFICATES OF OBLIGATION				<u>47,375,000</u>
TOTAL BONDED DEBT				<u><u>529,035,000</u></u>
OTHER INDEBTEDNESS:				
CAPITAL LEASES				<u><u>13,055,563</u></u>
TOTAL INDEBTEDNESS				<u><u>\$ 542,090,563</u></u>

MONTGOMERY COUNTY, TEXAS
Other Information of Interest
As of March 31, 2019

APPENDIX

COUNTY AUDITOR STAFFING CHANGES	A
ENTERPRISE RESOURCE PLANNING SOFTWARE - STATUS UPDATE	B
COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR YEAR ENDED SEPTEMBER 30, 2018	C
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MONTGOMERY COUNTY TOLL ROAD AUTHORITY ANNUAL FINANCIAL REPORT FOR YEAR ENDED SEPTEMBER 30, 2018	E
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RECEIVED
HUMAN RESOURCES

PAYROLL CHANGE REQUEST FORM

Court Packet #

31

SIGNED ORIGINAL MUST BE RECEIVED BY THE COUNTY BUDGET OFFICER BY 8:00 A.M.
ON THE MONDAY ONE WEEK PRIOR TO THE MONDAY OF COMMISSIONERS COURT

2010 MAR -6 AM 9:45

SECTION A: TO BE COMPLETED BY THE REQUESTING DEPARTMENT. Fill out all areas in Section A

EMPLOYEE NAME: <u>MONTGOMERY COUNTY, TX</u>	Michelle Byrd	EMPLOYEE NO: <u>013975</u>
REQUESTOR (PRINT NAME): <u>Angela Blocker</u>	Angela Blocker	EFFECTIVE DATE: <u>03.11.19</u>
AUTHORIZED SIGNATURE: <u>[Signature]</u>		
	FROM	TO
DEPARTMENT # - JOB CLASS # - POSITION #		495.4327.2
DEPARTMENT NAME		County Auditor
JOB TITLE		General Ledger Assnt
EMPLOYEE STATUS Full Time: 30 or more hours weekly Part Time: 29 hours or less weekly Temp: duration of hire not to exceed 1 year Seasonal: duration of hire is a maximum of 6 months	<input type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME <input type="checkbox"/> REGULAR <input type="checkbox"/> TEMP <input type="checkbox"/> SEASONAL	<input checked="" type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> TEMP <input type="checkbox"/> SEASONAL
BASE PAY:	<u> </u> <input type="checkbox"/> HOURLY <input type="checkbox"/> BI-WEEKLY	<u>\$1,478.05</u> <input type="checkbox"/> HOURLY <input checked="" type="checkbox"/> BI-WEEKLY
SALARY SUPPLEMENT:	<u> </u> <input type="checkbox"/> HOURLY <input type="checkbox"/> BI-WEEKLY	<u> </u> <input type="checkbox"/> HOURLY <input type="checkbox"/> BI-WEEKLY
TOTAL BASE PAY:	<u> </u> <input type="checkbox"/> HOURLY <input type="checkbox"/> BI-WEEKLY	<u>\$1,478.05</u> <input type="checkbox"/> HOURLY <input checked="" type="checkbox"/> BI-WEEKLY
BI-WEEKLY: LONGEVITY	<u> </u>	<u> </u>
BI-WEEKLY: CERTIFICATION	<u> </u>	<u> </u>
BI-WEEKLY: STIPEND	<u> </u>	<u> </u>
TOTAL PAY:	<u>\$0.00</u>	<u>\$1,478.05</u>
BI-WEEKLY: CELL PHONE ALLOWANCE	<u> </u>	<u> </u>

☒ REPLACEMENT FOR Ashlee Santos

OR ☐ NEW POSITION

REASON FOR CHANGE(S): <input checked="" type="checkbox"/> HIRED <input type="checkbox"/> RE-HIRED <input type="checkbox"/> PROMOTED <input type="checkbox"/> DEMOTED <input type="checkbox"/> TRANSFERRED <input type="checkbox"/> RESIGNED <input type="checkbox"/> DISCHARGED <input type="checkbox"/> JOB ABANDONMENT <input type="checkbox"/> LAID OFF	<input type="checkbox"/> RETIRED <input type="checkbox"/> DISABILITY RETIREMENT <input type="checkbox"/> DECEASED <input type="checkbox"/> TERM OF OFFICE ENDED <input type="checkbox"/> STATUS CHANGE <input type="checkbox"/> JOB RE-EVALUATED <input type="checkbox"/> MERIT INCREASE <input type="checkbox"/> PROBATIONARY PERIOD COMPLETED <input type="checkbox"/> BRIDGE TIME <input type="checkbox"/> STEP INCREASE	<input type="checkbox"/> UNPAID LEAVE OF ABSENCE <input type="checkbox"/> RETURN FROM UNPAID LEAVE OF ABSENCE <input type="checkbox"/> UNPAID FMLA/DISABILITY LEAVE <input type="checkbox"/> RETURN FROM UNPAID FMLA/DISABILITY LEAVE <input type="checkbox"/> OTHER <input type="checkbox"/> CORRECTION <input type="checkbox"/> COMMENTS <div style="border: 1px solid black; height: 40px; width: 100%;"></div>
--	--	---

SECTION B: TO BE COMPLETED BY THE COUNTY BUDGET OFFICER

CURRENT FY BUDGETED SALARY: <u>\$38,429.30</u>	SALARY ANNUALIZED: <u>\$38,429.30</u>	ANNUAL BUDGETED HOURS: <u>2080</u>
FY <u> </u> BUDGET WILL INCREASE BY <u> </u>		
SOURCE OF FUNDING: <u> </u>		
BUDGET AMENDMENT WILL BE NEEDED IN THE AMOUNT OF <u> </u> REVIEWED BY BUDGET OFFICER <u>[Signature]</u>		
FUNDS TRANSFERRED: <u> </u>		

APPROVAL BY COMMISSIONER'S COURT REQUIRED: ☐ YES ☒ NO SALARY SUPPLEMENT CODE REQ'D: ☐ YES ☒ NO
THE EFFECTIVE DATE IS ON OR AFTER THE REQUIRED COMMISSIONERS COURT DATE: ☐ YES ☒ NO

SECTION C: TO BE COMPLETED BY HUMAN RESOURCES

DATE OF HIRE <u>03-11-19</u> JOB GRADE <u>N/A</u> COMPA-RATIO <u> </u> % MINIMUM <u> </u> MIDPOINT <u> </u> MAXIMUM <u> </u> LOCATOR CODES <u>EE-1, II, AUD</u> <input checked="" type="checkbox"/> POSITION NOT COVERED BY CIVIL SERVICE <input type="checkbox"/> POSITION COVERED BY CIVIL SERVICE EFFECTIVE <u> </u>	HOURS DUE AT SEPARATION <input type="checkbox"/> VACATION <u> </u> OR BALANCE <input type="checkbox"/> GRANDFATHERED SICK LEAVE <u> </u> OR BALANCE <input type="checkbox"/> COMPENSATORY TIME <u> </u> OR BALANCE <input type="checkbox"/> HOLIDAY TIME <u> </u> OR BALANCE <input type="checkbox"/> NO BENEFITS DUE
--	--

DATE APPROVED BY COMMISSIONERS COURT: (if needed) 03-19-19 consent

CO JUDGE COMM PCT#1 COMM PCT#2 COMM PCT#3 COMM PCT#4

I:\FORMS\PCRF Revised 04112018

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Print Form

RECEIVED
BUDGET OFFICE

MAR 06 2019 9:20 AM

MONTGOMERY COUNTY

PAYROLL CHANGE REQUEST FORM

Court Packet #

9

SIGNED ORIGINAL MUST BE RECEIVED BY THE COUNTY BUDGET OFFICER BY 8:00 A.M.
ON THE MONDAY ONE WEEK PRIOR TO THE MONDAY OF COMMISSIONERS COURT

RECEIVED
HUMAN RESOURCES
2019 MAR 11 PM 1:27

SECTION A: TO BE COMPLETED BY THE REQUESTING DEPARTMENT. Fill out all areas in Section A		
EMPLOYEE NAME: <u>Ying Ye</u>	EMPLOYEE NO: <u>013979</u>	
REQUESTOR (PRINT NAME): <u>Angela Blocker</u>	EFFECTIVE DATE: <u>3/20/2019</u>	
AUTHORIZED SIGNATURE: <u>[Signature]</u>		<u>26 for Angie Blocker</u>
DEPARTMENT # - JOB CLASS # - POSITION #	FROM	TO
		495.8051.1
DEPARTMENT NAME		County Auditor
JOB TITLE		Internal Audit Manager
EMPLOYEE STATUS	<input type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME <input type="checkbox"/> REGULAR <input type="checkbox"/> TEMP <input type="checkbox"/> SEASONAL	<input checked="" type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> TEMP <input type="checkbox"/> SEASONAL
Full Time: 30 or more hours weekly Part Time: 29 hours or less weekly Temp: duration of hire not to exceed 1 year Seasonal: duration of hire is a maximum of 6 months		
BASE PAY:	<input type="checkbox"/> HOURLY <input type="checkbox"/> BI-WEEKLY	\$3,615.39 <input type="checkbox"/> HOURLY <input checked="" type="checkbox"/> BI-WEEKLY
SALARY SUPPLEMENT:	<input type="checkbox"/> HOURLY <input type="checkbox"/> BI-WEEKLY	<input type="checkbox"/> HOURLY <input type="checkbox"/> BI-WEEKLY
TOTAL BASE PAY:	<input type="checkbox"/> HOURLY <input type="checkbox"/> BI-WEEKLY	\$3,615.39 <input type="checkbox"/> HOURLY <input checked="" type="checkbox"/> BI-WEEKLY
BI-WEEKLY: LONGEVITY		
BI-WEEKLY: CERTIFICATION		
BI-WEEKLY: STIPEND		
TOTAL PAY:	\$0.00	\$3,615.39
BI-WEEKLY: CELL PHONE ALLOWANCE		
<input type="checkbox"/> REPLACEMENT FOR _____ OR <input checked="" type="checkbox"/> NEW POSITION		
REASON FOR CHANGE(S): <input checked="" type="checkbox"/> HIRED <input type="checkbox"/> RE-HIRED <input type="checkbox"/> PROMOTED <input type="checkbox"/> DEMOTED <input type="checkbox"/> TRANSFERRED <input type="checkbox"/> RESIGNED <input type="checkbox"/> DISCHARGED <input type="checkbox"/> JOB ABANDONMENT <input type="checkbox"/> LAID OFF	<input type="checkbox"/> RETIRED <input type="checkbox"/> DISABILITY RETIREMENT <input type="checkbox"/> DECEASED <input type="checkbox"/> TERM OF OFFICE ENDED <input type="checkbox"/> STATUS CHANGE <input type="checkbox"/> JOB RE-EVALUATED <input type="checkbox"/> MERIT INCREASE <input type="checkbox"/> PROBATIONARY PERIOD COMPLETED <input type="checkbox"/> BRIDGE TIME <input type="checkbox"/> STEP INCREASE	<input type="checkbox"/> UNPAID LEAVE OF ABSENCE <input type="checkbox"/> RETURN FROM UNPAID LEAVE OF ABSENCE <input type="checkbox"/> UNPAID FMLA/DISABILITY LEAVE <input type="checkbox"/> RETURN FROM UNPAID FMLA/DISABILITY LEAVE <input type="checkbox"/> OTHER <input type="checkbox"/> CORRECTION <input type="checkbox"/> COMMENTS
SECTION B: TO BE COMPLETED BY THE COUNTY BUDGET OFFICER		
CURRENT FY BUDGETED SALARY _____	SALARY ANNUALIZED <u>194,000.14</u>	ANNUAL BUDGETED HOURS <u>1750</u>
FY _____ BUDGET WILL INCREASE BY _____		
SOURCE OF FUNDING: _____		
BUDGET AMENDMENT WILL BE NEEDED IN THE AMOUNT OF _____	REVIEWED BY BUDGET OFFICER <u>EF</u>	
FUNDS TRANSFERRED: _____		
APPROVAL BY COMMISSIONER'S COURT REQUIRED: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO SALARY SUPPLEMENT CODE REQ'D: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO THE EFFECTIVE DATE IS ON OR AFTER THE REQUIRED COMMISSIONERS COURT DATE: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		
SECTION C: TO BE COMPLETED BY HUMAN RESOURCES		
DATE OF HIRE <u>03-28-19</u>	JOB GRADE <u>N/A</u>	COMPA-RATIO _____ %
MINIMUM _____	MIDPOINT _____	MAXIMUM _____
LOCATOR CODES <u>EE-I, II AUD.</u>		
<input checked="" type="checkbox"/> POSITION NOT COVERED BY CIVIL SERVICE <input type="checkbox"/> POSITION COVERED BY CIVIL SERVICE EFFECTIVE _____		
HOURS DUE AT SEPARATION		
<input type="checkbox"/> VACATION _____ OR BALANCE <input type="checkbox"/> GRANDFATHERED SICK LEAVE _____ OR BALANCE <input type="checkbox"/> COMPENSATORY TIME _____ OR BALANCE <input type="checkbox"/> HOLIDAY TIME _____ OR BALANCE <input type="checkbox"/> NO BENEFITS DUE		

DATE APPROVED BY COMMISSIONERS COURT: (if needed) 03-26-19 Consent

CO JUDGE COMM PCT#1 COMM PCT#2 COMM PCT#3 COMM PCT#4

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Client:	Montgomery County	<p align="center">Monthly Project Status Report – 4/12/2019</p> <p align="center"><i>MCTX FAST</i></p>
Sponsors	Amanda Carter Gilbert Jalomo Dodi Shaw Melanie Bush Rakesh Pandey	
Client Project Managers:	Charles Cobb Bobby Powell	
Client Tech Lead:	Bobby Powell	
PM Project Managers:	Natalie Schwarz (P) Manuel Rivera (S)	
PM Staff:	Manuel Rivera Grace Feeley	
Issued to:	Manuel Rivera	

EXECUTIVE MILESTONE OVERVIEW:

<i>Executive Milestones (minimum three)</i>	<i>Status</i>	<i>Baseline Completion Date</i>	<i>Expected/ Actual Completion Date</i>	<i>Percent Completion (%)</i>	<i>Change? (Yes, No, New)</i>
Complete Stakeholders Register and Communication Plan	Green	11/30/18	02/14/19	90%	No
Complete Phase 1 - current state process mapping and IT system identification	Green	02/06/19	02/06/19	95%	No
Complete Resource Plan review	Green	01/16/19	01/16/19	60%	No
Business Process documentation Review	Yellow	02/27/19	04/17/19	70%	Yes
Initial Prototype Built	Yellow	04/17/19	04/17/19	20%	Yes
Final Prototype Built	Green	06/04/19	06/04/19	0%	No
Complete Phase 2 – current state process mapping and IT system identification	Green	06/24/19	06/24/19	0%	No

PROJECT STATUS SUMMARY

Narrative Summary of Status	Schedule:	YELLOW	Budget:	GREEN	Issues:	GREEN
<p>The Montgomery County Infor ERP Implementation or MCTX FAST Project has been progressing since the kickoff of Phase 1 in October 2018. This phase will replace the County's core financial system and involves the Treasurer, Auditor, Purchasing and Budget departments.</p> <p>During the past month, the County Project Team (along with Infor and Plante Moran) has worked on the following major activities.</p> <p>Completed:</p> <ul style="list-style-type: none"> Held LMS Product Demo for the Sheriff's Office. Held End User Assessment Sessions with Finance, Supply Chain, GHR, Benefits, Payroll, WFM, and Technology. Scheduled Monthly Project Steering Committee Presentation for 4/17/19. HR process maps completed, validated, and delivered. <p>In Progress:</p> <ul style="list-style-type: none"> Finance system future state reviewed and chart of accounts development continued. Building of the first Prototype system began. <p>During the next month, Infor will conclude their Business Process documentation Review, continue building the initial prototype for Phase 1 Finance, and begin building the initial prototype for Phase 1 Procurement. Infor will develop and present the initial draft of the End User Training Plan. Plante Moran will conduct Phase 2 process mapping sessions with the Risk Management Department, complete and deliver the Risk Management process maps, and complete Phase 2 IT system identification.</p>						

Montgomery County, Texas Comprehensive Annual Financial Report



For the Fiscal Year Ended September 30, 2018

501 N. THOMPSON SUITE 205 CONROE, TEXAS 77301

MONTGOMERY COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018

Prepared by
THE MONTGOMERY COUNTY AUDITOR'S OFFICE
Rakesh Pandey
County Auditor

MONTGOMERY COUNTY, TEXAS
Comprehensive Annual Financial Report
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INTRODUCTORY SECTION



Montgomery County, Texas
Office of the County Auditor
501 North Thompson, Suite 205, Conroe, Texas 77301
P. O. Box 539, Conroe, Texas 77305

Rakesh Pandey CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

March 19, 2019

The Board of District Judges
The Commissioners' Court
Montgomery County, Texas

Honorable Judges and Commissioners:

The Comprehensive Annual Financial Report (CAFR) of Montgomery County, Texas, for the year ended September 30, 2018, is submitted herewith. This report was prepared by the County Auditor in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board, and is in compliance with Chapter 114.025 and Chapter 115.045 of the Local Government Code.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To provide a reasonable basis for making this representation, Montgomery County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Montgomery County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. We believe the data as presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of Montgomery County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activity have been included.

Montgomery County's financial statements have been audited by Weaver and Tidwell, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2018 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the financial statements of Montgomery County for the year ended September 30, 2018 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Montgomery County was a part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal and state awards. This Single Audit Report is available as a separate report from Montgomery County.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to compliment MD&A and should be read in conjunction with it. Montgomery County's MD&A can be found immediately following the report of the independent auditors.

Profile of Montgomery County

Montgomery County was created on December 14, 1837 by an act of the Congress of the Republic of Texas. It is bisected by Interstate 45, and located approximately forty miles north of downtown Houston. Montgomery County is officially the birthplace of the Texas flag. The actual design of the Lone Star Flag remained a mystery until the Texas House of Representative passed House Resolution 1123 in 1997 commemorating Montgomery County as the flag's official birthplace. Dr. Charles B. Stewart is credited with creating the inspirational banner of the State of Texas. The County provides a full range of services, including police protection, legal and judicial services, construction and maintenance of roads and bridges, public health service, and facilities for recreational and cultural use. The County operates a full service airport as a reliever to nearby Bush Intercontinental Airport. Three major rail lines intersect in the county seat of Conroe. The Lone Star College System offers both 2- and 4-year degree plans in partnership with several universities throughout the state. Scenic Lake Conroe sits among some 1,090 square miles of rolling hills and grassy meadows to create an atmosphere of rural America nestled securely beside its urban neighbors.

The County operates as specified under the Constitution of the State of Texas, and in accordance with the provisions of the State Statutes of Texas, which provide for a Commissioners' Court consisting of the County Judge, elected at-large to a four-year term and four Commissioners, each of whom is elected from four geographical precincts to four-year staggered terms. The Commissioners' Court serves as the governing body of the County.

The U.S. Census Bureau reported the 1990 population for Montgomery County to be 180,394 and the year 2000 population to be 293,768. The most recent census reported the population of Montgomery County to be 455,746. At each census, the County has experienced growth in excess of 50%, with no sign of slowing down. At September 30, 2018 the estimated population was 570,934. Despite the turbulent economic times, the County's population has continued to grow during the past year and is evident in the increased demand for service at the county level. The main impetus for growth in the past two decades has come from the expansion of nearby metropolitan Houston. Many Montgomery County residents now work in Houston, and the spread of the city's suburbs into the County has led to a rapid rise in population. The governing body's active involvement in infrastructure improvements has been instrumental in this explosive growth in population. In recent years Montgomery County has become a recreation destination for many Houston residents. The area, with its abundant lakes and the Sam Houston National Forest, offers numerous opportunities for hunting, boating, fishing, and hiking.

Montgomery County maintains strict budgetary controls to ensure compliance with legal provisions in the annual appropriated budget approved by the governing body. Activities of the General Funds, the Special Revenue Funds, and the Debt Service Funds are included in the annual appropriated budget. Budget to actual comparisons are provided in this report for all funds for which an annual appropriated budget is adopted. According to the budget laws of the State of Texas, expenditures may not exceed the amount appropriated for each fund. The County's budget is prepared and adopted annually as a balanced budget pursuant to Texas law and adhering to a calendar established by the statutes of the State of Texas. In keeping with those statutes, the ad valorem tax levy cannot be established until the budget is adopted. In Montgomery County, the budget is adopted by September 30th of each year. Once adopted, the budget is enforced by the County Auditor, as provided by statute.

Factors Affecting Financial Condition

The information presented in the financial statements of Montgomery County is best understood when it is considered from the broader perspective of the specific environment within which Montgomery County operates.

Local economy – Historically, the County’s economy has been based on mineral production (oil, gas, sand, and gravel), agriculture (horses, cattle, and greenhouse nurseries), and lumbering (timber products). Today, the economy has shifted towards an urban-rural mix. In recent years, the largest industries have been energy, education, health and social services, with retail trade and manufacturing following. Investments made in Texas highways recently have assisted in attracting new and diverse businesses to the County. A favorable taxing environment continues to draw many companies to relocate corporate headquarters to Montgomery County. The Woodlands, a planned community in south Montgomery County, is home to energy, biomedical, and technology businesses. This is causing ever-continued growth in the southern part of the County. As Houston and Harris County, directly to the south, run out of developable land, business and residential growth in Montgomery County is expected to continue.

Recent developments that have contributed to the continued upturn in the local economy in Montgomery County include the construction of a nascent medical compound, centered around the busy intersection of Interstate 45 and State Highway 242, anchored by Texas Children’s Hospital, St. Luke’s and Methodist Hospital. The relocation of ExxonMobil’s corporate headquarters to northern Harris County has further driven growth to the southern part of Montgomery County. The former Boy Scout camp at Camp Strake was sold to Johnson Development Corporation with the intent of creating a new master planned community, Grand Central Park, on 2,046 acres. Construction began in 2016; the 336 Marketplace located in the community continues to welcome a wide array of tenants.

Just before the end of the fiscal year 2017, Hurricane Harvey made landfall on the Texas Gulf Coast and meandered east back into the Gulf of Mexico before making a final landfall in Cameron, Louisiana on August 30, 2017. The enormous category 4 storm’s slow movement over the greater Houston area led to catastrophic flooding. The County continues to work diligently with the State of Texas and the Federal Emergency Management Agency (FEMA) to make critical repairs to infrastructure and buildings.

Long-term financial planning – The Commissioners’ Court continues to be very active in infrastructure development, specifically road improvements, to help ensure economic growth. In the second half of calendar year 2005, the County executed an agreement with the Texas Department of Transportation that is facilitating the improvement of five separate state-owned roads. This Pass-Through Toll Agreement provides for the County to pledge local funds to improve these roads, with a partial reimbursement from highway funds at a later date. The County pledged \$100 million of the Series 2006 \$160 million voter-approved road bonds, as well as an additional \$88 million of future bonds to leverage the federal funds for the projects in the hopes of gaining an estimated \$232 million in improvements for the citizens of Montgomery County. In the same spirit of infrastructure development, voters in the County approved a ballot measure in November 2015 for a series of bond offerings that will raise \$280 million for a multitude of road projects throughout Montgomery County. The final bond offerings were issued in May and December 2018 to fund the remaining projects.

As part of this future planning, the Commissioners’ Court created the Montgomery County Toll Road Authority (MCTRA) in August 2006. The MCTRA is charged with the task of collecting tolls from vehicles traveling on the portion of State Highway 242 which connects with Interstate 45 in southern Montgomery County. SH 242 opened to the public in July 2015. Revenues generated by the authority are anticipated to be used to either retire a portion of the debt related to the construction and/or to fund future improvements, as the need arises. Revenue bonds for MCTRA were issued in June 2018 to fund construction along State Highway 249 in Montgomery County.

New developments – As part of the continuing effort in the County to alleviate traffic congestion in the southern part of the County, the Commissioners’ Court awarded a contract to construct an interchange facility and direct connectors from State Highway 242 to Interstate 45. This project, approved by the governing body in February 2013, opened in July of 2015 and has improved the flow of traffic in the heavily congested south county area. The County is continuing in its endeavors to face transportation issues by exploring the expansion of the MCTRA to the western part of the County and specifically the Tomball Parkway. Working in conjunction with the Harris County Toll Road Authority (HCTRA), MCTRA has begun work on widening and improving Tomball Parkway.

Financial Transparency – In a continuing effort to embrace technological advances, the County embarked on replacing its enterprise resource planning (ERP) financial software system. Aided by various staff members throughout multiple user departments, a project kickoff was held in October 2018 and implementation of a new system began in earnest.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its comprehensive annual financial report for the fiscal year ended September 30, 2017. This was the thirtieth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The preparation of this report would not have been possible without the efficient and dedicated services of all County departments. I want to express my appreciation to the entire staff of the Office of County Auditor for their continued efforts. I also wish to commend the members of the Commissioners’ Court for conducting the financial operations of Montgomery County in a responsible and professional manner, while meeting the increasing demands for public service.

Respectfully submitted,

Rakesh Pandey, CPA
Montgomery County Auditor

RP/kgd



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Montgomery County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

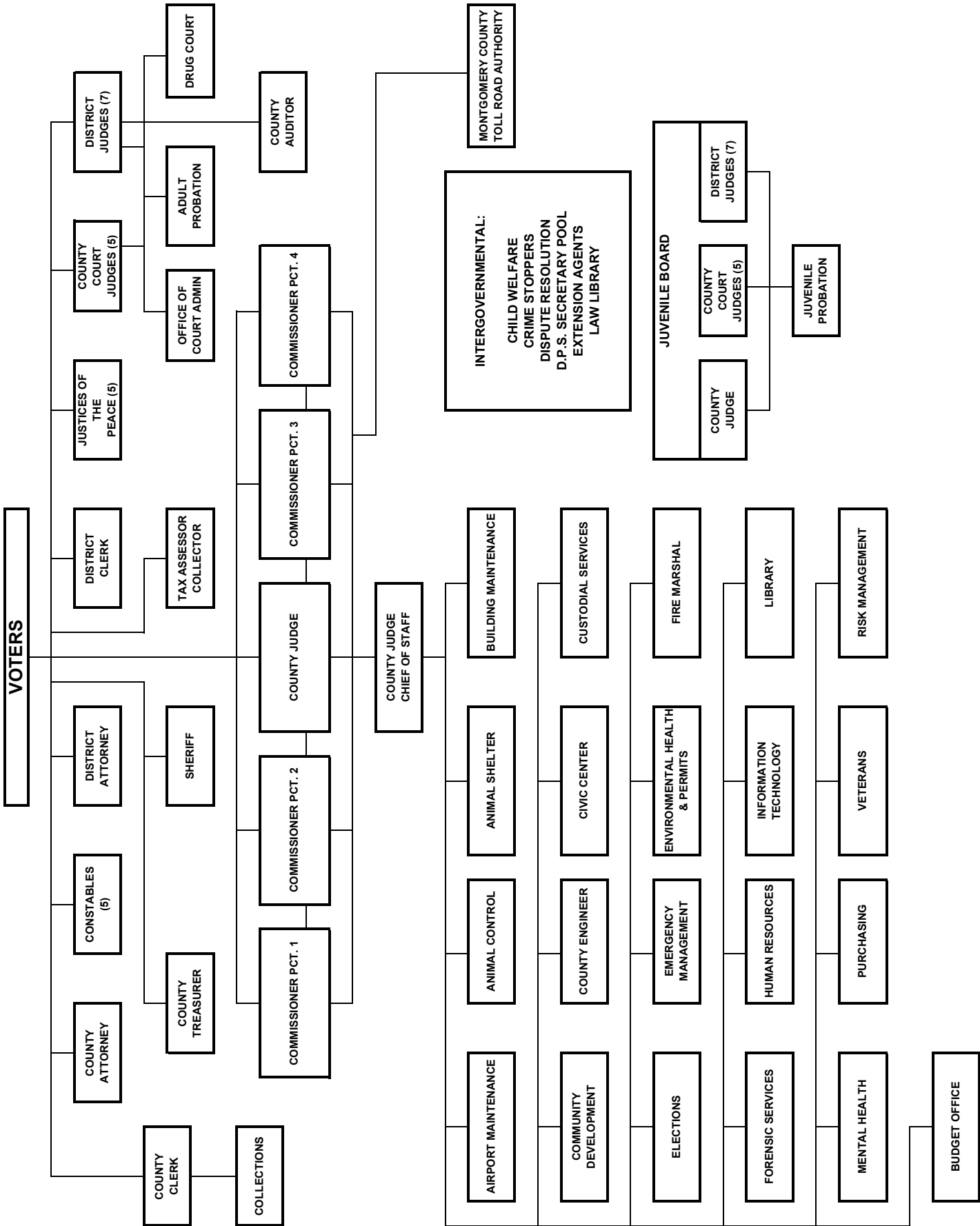
September 30, 2017

Christopher P. Morill

Executive Director/CEO



MONTGOMERY COUNTY, TEXAS ORGANIZATION CHART







MONTGOMERY COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2018

COMMISSIONERS' COURT:

Craig Doyal , term ended 12/31/18
Mark Keough, elected 1/1/19
Mike Meador
Charlie Riley
James L. Noack, Jr.
Jim Clark, term ended 12/31/18
James Metts, elected 1/1/19

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

DISTRICT COURTS:

Phil Grant
Lisa Michalk
Cara Wood, retired 12/31/18
Kristin Bays, elected 1/1/19
Kathleen Hamilton
Jennifer Robin
Tracy Gilbert
Patty Maginnis
Brett Ligon
Barbara G. Adamick, retired 12/31/18
Melisa Miller, elected 1/1/19

Judge, 9th Judicial District
Judge, 221st Judicial District
Judge, 284th Judicial District
Judge, 284th Judicial District
Judge, 359th Judicial District
Judge, 410th Judicial District
Judge, 418th Judicial District
Judge, 435th Judicial District
District Attorney
District Clerk
District Clerk

COUNTY COURTS AT LAW:

Dennis Watson
Claudia Laird
Patrice McDonald
Mary Ann Turner
Keith Stewart
JD Lambright
Mark Turnbull

Judge, County Court at Law #1
Judge, County Court at Law #2
Judge, County Court at Law #3
Judge, County Court at Law #4
Judge, County Court at Law #5
County Attorney
County Clerk

JUSTICE COURTS:

Wayne L. Mack
Grady Trey Spikes
Mary E. Connelly, retired 12/31/18
Matt Beasley, elected 1/1/19
James Metts, elected Commissioner 1/1/19
Jason Dunn, elected 1/1/19
Matthew Masden

Justice of Peace, Precinct #1
Justice of Peace, Precinct #2
Justice of Peace, Precinct #3
Justice of Peace, Precinct #3
Justice of Peace, Precinct #4
Justice of Peace, Precinct #4
Justice of Peace, Precinct #5

LAW ENFORCEMENT:

Rand Henderson
Phillip Cash
Gene DeForest
Ryan Gable
Kenneth "Rowdy" Hayden
David H. Hill, retired 9/30/18
Chris Jones, appointed 10/1/18

Sheriff
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4
Constable, Precinct #5
Constable, Precinct #5

FINANCIAL ADMINISTRATION:

Tammy McRae
Stephanne Davenport, term ended 12/31/18
Melanie Bush, elected 1/1/19
Phyllis L. Martin, term ended 12/31/18
Rakesh Pandey, CPA, appointed 1/1/19
Gilbert Jalomo
Amanda Carter

Tax Assessor-Collector
County Treasurer
County Treasurer
County Auditor¹
County Auditor¹
Purchasing Agent¹
Budget Officer¹

¹ Designates appointed official. All others are elected.



FINANCIAL SECTION

Independent Auditor's Report

To The Honorable County Judge
and County Commissioners and Management of
Montgomery County, Texas
P.O. Box 539
Conroe, Texas 77305-0539

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montgomery County, Texas (the County), as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montgomery County, Texas, as of September 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed Note I.B. to the basic financial statements, during the fiscal year ended September 30, 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Beginning net position has been restated as a result of the implementation of this statement. Our opinions are not modified with respect to this matter.

To The Honorable County Judge
and County Commissioners and Management of
Montgomery County, Texas

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Montgomery County, Texas's basic financial statements. The Introductory Section, Supplementary Information, Combining and Individual Fund Statements and Schedules, Capital Assets used in the Operation of Governmental Funds, and Statistical Section as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information and Combining and Individual Fund Statements and Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information and Combining and Individual Fund Statements and Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Introductory Section, Capital Assets used in the Operation of Governmental Fund, and Statistical Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2019 on our consideration of Montgomery County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Montgomery County, Texas's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
March 12, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis provides readers of the financial statements of Montgomery County, Texas (the County) with a narrative overview and analysis of the County's financial activities for the fiscal year ended September 30, 2018. The intent of this discussion and analysis is to evaluate the current activities, resulting changes, and currently known facts of the County as a whole. Readers of this discussion and analysis should consider the information presented here in conjunction with additional information that is furnished in the accompanying letter of transmittal, which can be found on pages 1-4 of this report. This discussion should also be read in conjunction with the basic financial statements and the notes to those financial statements (which immediately follow this discussion). The discussion and analysis includes comparative data from the prior year.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$545,321,409 (net position). Of this amount, \$72,875,709 is restricted for specific purposes. With the presentation of the net investment in capital assets, unrestricted net position becomes (\$132,476,922).
- The County's total net position increased by \$14,997,824. This is due to the rapid growth experienced throughout the County.
- At September 30, 2018, the County's governmental funds reported combined ending fund balances of \$334,020,897, a decrease of \$1,352,708 from operations in comparison with the prior year. From the ending fund balances, \$618,735 is non-spendable, \$151,415,453 is restricted, \$49,933,447 is committed and \$87,202,261 is assigned. Approximately 13.4% of the ending balances, \$44,851,001 is unassigned and available for spending at the government's discretion. Details on these balances can be found in the chart included in Note 11.
- At September 30, 2018, unassigned fund balance for the General Fund was \$44,851,001, or 19.1% of total General Fund expenditures.
- The County's total bonded debt increased by \$14,435,000 (3.3%) during the current fiscal year. This increase was primarily due to the defeasance of certain obligations as well as the issuance of road bonds during the current fiscal year.
- As of fiscal year 2018, the County reported a net pension liability of \$22,169,282.
- As of fiscal year 2018, the County reported other post-employment benefit obligations (OPEB) of \$187,705,823.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Montgomery County's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional supplementary information to the financial statements themselves.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities, the two government-wide financial statements, are designed to provide readers with a broad overview of Montgomery County's finances, similar to the financial statements of a private-sector business. Both of these statements are presented using the full accrual basis of accounting; therefore, revenues are reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of cash being received or disbursed. These statements include capital assets of the County (including infrastructure added since implementing GASB Statement No. 34 in fiscal year 2003 and the portion of GASB Statement No. 34 as it pertains to retroactive infrastructure reporting) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payables and receivables.

The Statement of Net Position presents information on all of Montgomery County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two groups being reported as net position. This statement is similar to that of the balance sheet of a private-sector business (with primary sections in a business balance sheet being assets, liabilities, and equity). The GASB believes that, over time, increases or decreases in the net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents the County's revenues and expenses for the year, with the difference between the two resulting in the change in net position for the fiscal year ended September 30, 2018. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Because the statement of activities separates program revenue (revenue generated by specific programs through fees, fines, forfeitures, charges for services, or grants received) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each function has to rely on general revenues for funding. The governmental functions of the County include general administration, judicial, legal services, elections, financial administration, public facilities, public safety, health and welfare, culture and recreation, conservation, public transportation, and debt service.

Government-wide financial statements include not only the activities of the County itself (known as the primary government), but also those of a legally separate component unit: the Montgomery County Toll Road Authority. The County Commissioners' Court acts as the Board of Directors for the component unit whose activities are blended with those of the primary government because they function as part of the County government. Montgomery County's government-wide financial statements distinguish functions of the County that are principally supported by tax and intergovernmental revenues (*governmental activities*) from those that are intended to recover all or a significant portion of their costs through fees and charges (*business-type activities*).

The government-wide financial statements can be found on pages 32-33 of this report.

Fund Financial Statements

The fund financial statements focus on the County's most significant funds (major funds) rather than fund types, or the County as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Montgomery County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- 1) Governmental funds are maintained to account for the government's operating and financing activities. The measurement focus is on available resources.
- 2) Proprietary funds are utilized to account for internal service funds and enterprise funds. Internal service funds are an accounting tool used to accumulate and allocate costs amongst the County's functions. Enterprise funds are used to report an activity for which a fee is charged to external users for goods and services.
- 3) Fiduciary funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs.

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. As mentioned earlier, government-wide financial statements are reported using full accrual accounting; governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as balances of available resources. In other words, revenue is reported when earned, provided it is collectible within the reporting period or soon enough afterward to be used to pay liabilities of the current period. Likewise, liabilities are recognized as expenditures only when payment is due since they must be liquidated with available cash. Such information is useful in comparing a government's near-term financing requirements to near-term resources available.

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers should better understand the results and long-term impact of the government's near-term financing decisions. The user is assisted in this comparison between the two bases of accounting by way of a reconciliation statement between the governmental fund balance sheet and the government-wide statement of net position, as well as a reconciliation statement between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

Montgomery County maintained 45 individual governmental funds during the fiscal year ended September 30, 2018. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge Fund, the Debt Service Fund, the Road Bonds Series 2016A Fund, and the Road Bonds Series 2018 fund, all of which are considered to be major funds. Data from the remaining governmental funds (i.e., nonmajor funds) is combined into a single, aggregated presentation. Individual fund data for each nonmajor governmental fund is provided in the form of combining schedules, which are included in the Supplementary Information section following the notes to the financial statements.

Montgomery County utilizes and maintains budgetary controls over its operating funds. Budgetary controls are used to ensure compliance with legal provisions required under state statute governing the annual appropriated budget. Budgets for governmental funds are established in accordance with state law and, by County policy, are adopted at the department level for the General Fund, all Special Revenue Funds, and the Debt Service Fund using the primary categories of salaries, benefits, supplies, services, and capital outlay. A budgetary comparison statement is provided in the financial section for the General Fund and the Road and Bridge Special Revenue Fund. Budgetary comparison schedules for all nonmajor

special revenue funds are provided as supplementary information. These budgetary comparisons can be used to demonstrate compliance with the budget both in its original and final forms.

The basic governmental fund financial statements can be found on pages 34-43 of this report.

Proprietary Funds focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds. Internal Service Funds are utilized as an accounting device to accumulate and allocate costs internally among the County's various functions. The County maintains four Internal Service funds to account for its employee health benefits, accident and liability, worker's compensation, and the County's Wellness Clinic. Since the internal service funds predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The County also maintains an Enterprise Fund to account for activity in the Montgomery County Toll Road Authority (MCTRA). The projects are in the beginning stages, the operations are primarily dependent on taxes rather than user fees; however, the intention is for these funds to ultimately become fully supported by user fees. This fund is reported as a business-type activity in the financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The internal service funds are also presented in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 45-47 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties other than the County itself. Agency funds are the only fiduciary fund type used by Montgomery County, and they are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs and expenses of the County. The basis of accounting used for fiduciary funds is the full accrual basis, much like that of the government-wide statements.

The basic fiduciary fund financial statements can be found on page 48 of this report.

Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. As such, the notes are an integral part of the basic financial statements. They focus on the primary government's governmental activities, major funds, and nonmajor funds in the aggregate.

The notes to the financial statements can be found on pages 49-82 of this report.

Required supplementary information provides information on the County's participation in the agent multiple-employer defined benefit pension plan as well as information on other post-employment benefits. The required supplementary information can be found on pages 83-86.

Supplementary information is comprised of the General Fund final budget versus actual at the department level. This comparative data can be found on pages 89-102 of this report.

Supplementary information also includes combining financial statements for non-major governmental, proprietary and fiduciary funds. These funds are totaled by fund type and presented in a single column in the basic financial statements. They are not reported individually, as with major funds, on the governmental fund financial statements.

Supplementary information can be found on pages 104-173 of this report.

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

As noted earlier, the GASB believes that net position may serve over time as a useful indicator of a government's financial position. Montgomery County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$545,321,409 at September 30, 2018, as shown in the table below. The County also reported a prior period adjustment for the inclusion of the total OPEB Liability which resulted in a decrease of \$94,343,780.

Montgomery County, Texas Net Position						
	Governmental Activities		Business-type activities		Total	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Current and other assets	\$ 405,968,608	\$ 404,378,985	\$ 79,558,730	\$ (5,542,689)	\$ 485,527,338	\$ 398,836,296
Capital assets	859,603,253	792,069,288	67,945,294	62,599,944	927,548,547	854,669,232
Total assets	<u>1,265,571,861</u>	<u>1,196,448,273</u>	<u>147,504,024</u>	<u>57,057,255</u>	<u>1,413,075,885</u>	<u>1,253,505,528</u>
Deferred outflow of resources	29,592,096	55,584,420	-	-	29,592,096	55,584,420
Long-term liabilities outstanding	750,036,343	643,965,832	95,458,322	-	845,494,665	643,965,832
Other liabilities	41,975,293	37,540,377	4,107,038	385,621	46,082,331	37,925,998
Total liabilities	<u>792,011,636</u>	<u>681,506,209</u>	<u>99,565,360</u>	<u>385,621</u>	<u>891,576,996</u>	<u>681,891,830</u>
Deferred inflow of resources	5,769,576	2,530,753	-	-	5,769,576	2,530,753
Net Position:						
Net Investment in Capital Assets	559,976,686	452,183,891	44,945,936	62,599,944	604,922,622	514,783,835
Restricted	72,875,709	73,859,730	-	-	72,875,709	73,859,730
Unrestricted	(135,469,650)	41,952,110	2,992,728	(5,928,310)	(132,476,922)	36,023,800
Total net position	<u>\$ 497,382,745</u>	<u>\$ 567,995,731</u>	<u>\$ 47,938,664</u>	<u>\$ 56,671,634</u>	<u>\$ 545,321,409</u>	<u>\$ 624,667,365</u>

The County's total assets of \$1,413,075,885 are largely comprised of investments of \$253,299,194, or 17.9%, and capital assets net of accumulated depreciation of \$927,548,547, or 65.5%. The capital assets of the County include land, buildings, improvements other than buildings, equipment, intangibles, and infrastructure (roads, bridges, signs, etc.). Capital assets are non-liquid assets that provide services to citizens; as a result, these assets cannot be utilized to satisfy County obligations.

As in last year, long-term debt of \$845,494,665 comprises the largest portion of the County's total liabilities of \$891,576,996 at 94.8%. Of total long-term liabilities, \$33,728,141 is due within one year, with the remainder of \$811,766,524 being due over a period of time greater than one year. A more in-depth discussion of long-term debt can be found in the notes to the financial statements.

The County's assets and deferred outflows of resources exceeded its liabilities by \$545,321,409 (net position) as of September 30, 2018. Roughly 13.3%, or \$72,875,709, of the County's net position represents restricted net position. These resources are subject to external restrictions on how they may be used. Restrictions include statutory requirements, bond covenants, and granting conditions. Of the restricted net position, \$43,097,490 is restricted for capital projects and \$29,778,219 is restricted for debt service. The most significant portion (\$604,922,622) of the County's net position reflects its net investment in capital assets.

Montgomery County, Texas
Statement of Activities

	Governmental activities		Business-type activities		Total	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Revenues:						
<i>Program revenues:</i>						
Fees, fines, forfeitures, and charges for services	\$ 142,614,217	\$ 136,496,566	\$ 1,405,809	\$ 1,150,033	\$ 144,020,026	\$ 137,646,599
Operating grants and contributions:	18,248,825	14,153,836	-	-	18,248,825	14,153,836
Capital grants and contributions:	70,300,531	58,853,193	3,766,300	1,148,672	74,066,831	60,001,865
<i>General revenues:</i>						
Property taxes	235,309,431	248,120,144	-	-	235,309,431	248,120,144
Other taxes	3,095,156	2,788,410	-	-	3,095,156	2,788,410
Other general revenues	7,515,436	4,365,688	170,021	-	7,685,457	4,365,688
Total revenues	477,083,596	464,777,837	\$ 5,342,130	\$ 2,298,705	482,425,726	467,076,542
Expenses:						
General administration	69,064,470	65,159,730	-	-	69,064,470	65,159,730
Judicial	37,498,575	37,787,341	-	-	37,498,575	37,787,341
Legal services	4,055,102	4,038,642	-	-	4,055,102	4,038,642
Elections	2,418,834	2,142,405	-	-	2,418,834	2,142,405
Financial administration	8,825,650	8,001,174	-	-	8,825,650	8,001,174
Public facilities	74,896,281	71,243,441	-	-	74,896,281	71,243,441
Public safety	103,791,920	83,664,853	-	-	103,791,920	83,664,853
Health and welfare	30,287,821	30,656,288	-	-	30,287,821	30,656,288
Culture and recreation	10,719,438	11,037,207	-	-	10,719,438	11,037,207
Conservation	1,903,911	1,704,745	-	-	1,903,911	1,704,745
Public transportation	89,720,534	81,958,847	-	-	89,720,534	81,958,847
Debt service interest and fiscal charges	28,471,590	19,419,455	-	-	28,471,590	19,419,455
Toll Road	-	-	5,773,776	1,307,118	5,773,776	1,307,118
Total expenses	461,654,126	416,814,128	5,773,776	1,307,118	467,427,902	418,121,246
Increase (decrease) in net position before transfers	15,429,470	47,963,709	(431,646)	991,587	14,997,824	48,955,296
Transfers	8,301,324	-	(8,301,324)	-	-	-
Increase (decrease) in net position	23,730,794	47,963,709	(8,732,970)	991,587	14,997,824	48,955,296
Net Position - beginning	567,995,731	520,032,022	56,671,634	55,680,047	624,667,365	575,712,069
Prior period adjustment	(94,343,780)	-	-	-	(94,343,780)	-
Net Position - Beginning, as restated	473,651,951	520,032,022	56,671,634	55,680,047	530,323,585	575,712,069
Net Position - Ending	\$ 497,382,745	\$ 567,995,731	\$ 47,938,664	\$ 56,671,634	\$ 545,321,409	\$ 624,667,365

However, the County's overall net position decreased from the prior fiscal year. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

During the current fiscal year, net position for governmental activities increased by \$23,730,794 from the prior fiscal year, in addition to a prior period adjustment of \$94,343,780, attributing to the ending balance of \$497,382,745. As a result of the requirement of GASB 75 to report a total OPEB liability of \$187,705,823, the overall governmental activities experienced a decrease.

The County's total revenues of \$477,083,596 is an increase from the prior year. Property tax revenue accounts for \$235,309,431, or 49.3%, and is a decrease over last year of \$12,810,713. The decrease is primarily due to a newly elected homestead exemption that the Commissioners' Court approved in 2018. Despite the minimal decrease in collections in 2018, Montgomery County continues to see increased population and commercial development, as people continue to relocate to the County. These both contribute greatly to increase appraisal values and subsequent tax collections.

Program revenues of fees, fines, forfeitures, and charges for services comprise \$142,614,217, or 29.9%; and grants and contributions encompass \$88,549,356, or 18.6% of total revenues of governmental activities. Operating Grants and Contributions were \$18,248,825, an increase of \$4,094,989 largely due to the influx of FEMA grant funds received in response to the recovery efforts from Hurricane Harvey. Capital Grants and Contributions experienced an increase in the amount of \$11,447,338 primarily due to an increase of county infrastructure donations.

Expenses for the year totaled \$461,654,126. The Public Transportation function accounted for \$89,720,534, or 19.4% of the total expenses in governmental activities. The increase in spending in the public transportation function of \$7,761,687 is due to several large road construction projects undertaken by the County during the fiscal year. These projects are primarily for widening and improvement of State-owned roads, creating expenditures with no offsetting asset capitalization.

The Public Safety function experienced an increase in expenses of \$20,127,067 over the previous year. The after effects of Hurricane Harvey have been felt by the County and FEMA has given the County grants to assist with the consequences of the hurricane.

The General Administration function experienced an increase in expenses of \$3,904,740 over last year to \$69,064,470. This is primarily due to the increase in the expenses recorded in the county's internal service funds, which are recorded in the General Administration function.

The Public Facilities function expenses increased to \$74,896,281, an increase of \$3,652,840. The increase is primarily due several projects that the County has undertaken for improvements to buildings throughout the County.

The recognition of the County's total OPEB liability of \$187,705,823 has led to increases for every function. The liability was recognized on a pro rata share based on number of employees by function.

Business-type Activities

For the County's business-type activities, the results for the current year were positive in that overall net position was \$47,938,664. Capital Grants and Contributions of \$3,766,300 comprised 70.5% of total revenues for business-type activities. Included in this amount is the purchase of land parcels as MCTRA is in the process of the expansion of a portion of Tomball Parkway to be used as a toll road. The SH242 Direct Connectors have been in service since July 2016. During fiscal year 2018, MCTRA receipted \$1,405,809 in toll revenue.

The government's ending net position of \$545,321,409 represents a decrease of \$79,345,956 from the prior year's net position, inclusive of the prior period adjustment discussed earlier. The County's change in net position for governmental activities is summarized by the following chart:

Montgomery County, Texas
Change in Net Position

	Governmental Activities	
	FY 2018	FY 2017
<i>Governmental funds activity:</i>		
Total revenues	\$ 370,085,504	\$ 389,792,173
Total expenditures	432,989,046	416,033,913
Excess (Deficiency) of revenues over expenditures	(62,903,542)	(26,241,740)
Capital lease financing	255,949	758,256
Issuance of Refunding Bonds	-	47,775,000
Issuance of general obligation bonds	45,670,000	73,725,000
Payment to refunded bond escrow agent	-	(51,269,830)
Premiums on obligations	5,335,327	11,311,438
Transfers	10,289,558	-
Net change in fund balance	(1,352,708)	56,058,124
<i>Government-wide activity:</i>		
Difference between current year's capital outlay expenditures and depreciation expense	1,096,989	(7,820,958)
Expenditures made in addition to the annual required		
Net effect of capital asset sales, donations, trade-ins, etc.	66,480,880	39,515,910
Revenues not reported in funds because they do not provide current-period financial resources	263,304	475,549
Internal Service Funds which are not reported in funds but are reported in government wide activity	(1,232,088)	(2,023,356)
Long-term debt not reported in funds because it does not affect the current period	(29,945,798)	(24,586,008)
Expenses not reported in the funds because they do not use current-period financial resources	(11,579,785)	(13,655,552)
Total change in net position	\$ 23,730,794	\$ 47,963,709

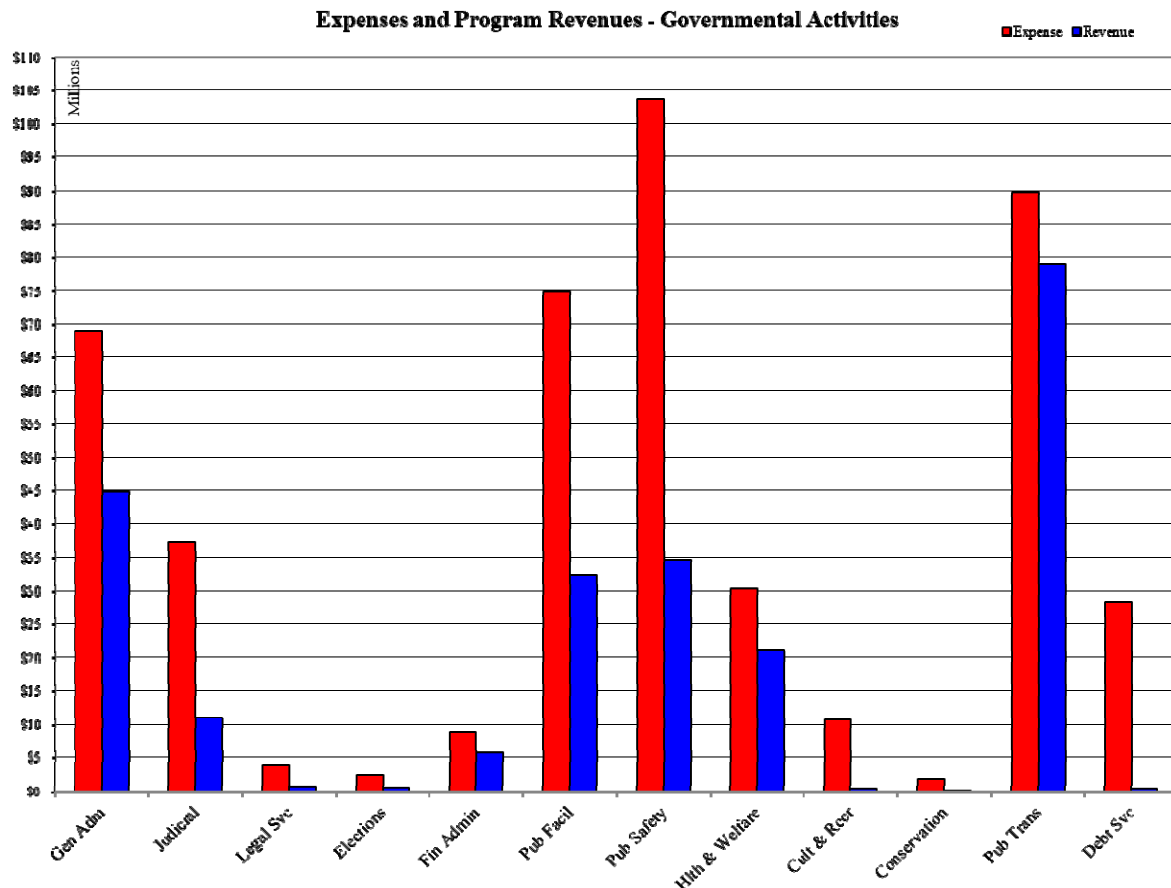
This change in net position begins with the current year's differences between governmental revenues and expenditures of (\$62,903,542) along with other financing sources and uses of \$61,550,834. Differences between capital assets added during the year and the depreciation related to all capital assets recorded, along with the effect of various capital assets transactions, such as dispositions and donations of \$67,577,869 also affect this change.

Other factors influencing the change in net position are those revenues and expenses that do not provide or require the use of current financial resources of (\$11,316,481). Additionally, long-term debt, whether being issued or retired, has an effect on the change in net position of (\$29,945,798). During the fiscal year, the County issued road bonds and an issuance of refunding debt. The County also reports a net pension liability of (\$22,169,282) on and a total OPEB liability of (\$187,705,823) on the balance sheet.

The overall financial position of the County has deteriorated over the last year. As mentioned earlier, there is a decrease in the County's net position of (\$79,345,956), inclusive of the prior period adjustment. The reason for this drastic change is due to the implementation of GASB 75, reporting of a total OPEB

liability of (\$187,705,823). Moreover, the increase of \$2,333,325 in the combined fund balance of Montgomery County's two major operating funds, the General Fund and the Road and Bridge Fund, indicates continued improvement in the County's near term financial position. As part of long-range planning, management has pledged to continue maintaining the level of the General fund's unassigned fund balance at an amount between 10 and 15 percent of annual operating expenditures.

The following chart depicts expenses and program revenues for the fiscal year ending September 30, 2018 for governmental activities.



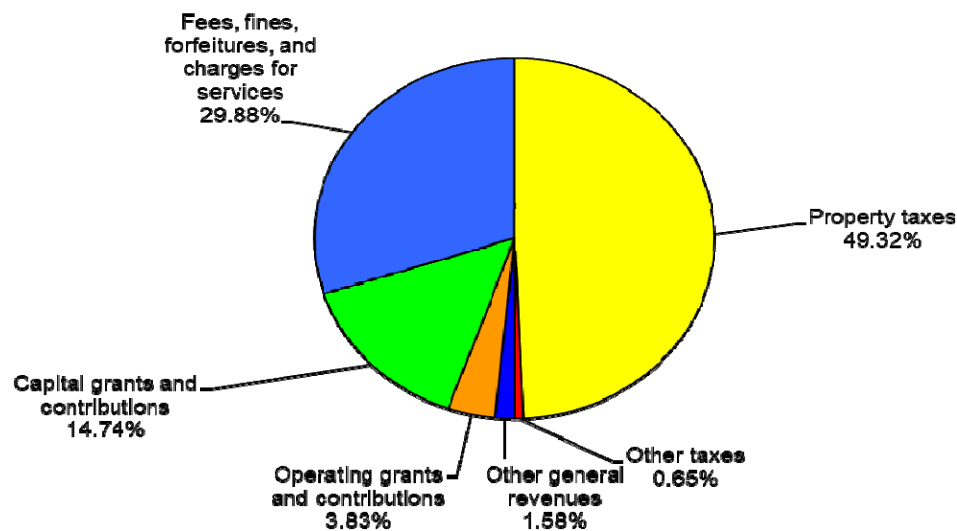
Key elements of the analysis of government-wide program revenues and expenses as they relate to each function reflect the following:

- Program revenues of \$231,163,573 are comprised in large part (34.2%) of public transportation's revenues of \$79,102,445 and general administration's revenues of \$44,755,471 (19.4%). The public safety function comprises 14.9% of program revenues with \$34,549,720, public facilities makes up 14.0% of program revenues with \$32,395,935, and Health and Welfare covers 9.1% of program revenues with \$21,245,677. The expenses of these functions account for 19.4%, 14.9%, 22.4%, 16.2%, and 6.5%, respectively. As expected, general revenues provided the required support and coverage in areas where expenses exceeded revenues.
- The public transportation function experienced an increase in expenses of \$7,761,687 while also realizing an increase in revenues of \$13,038,757. The increase in expenses is the result of an aggressive effort on the part of the Commissioners to complete road way projects, many of which are state-owned, located in the County. The continued and explosive growth in the County,

sparked by the energy boom, provides the impetus for the Commissioners' actions. The increase in revenues is due to an increase in the amount of donations of roads received by the County.

The following chart depicts revenues of the governmental activities for the fiscal year ended September 30, 2018.

Revenues by Source - Governmental Activities



GOVERNMENTAL FUND FINANCIAL ANALYSIS

Montgomery County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are a means of providing information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing Montgomery County's financing requirements. In particular, fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of September 30, 2018, the County's governmental funds reported combined ending unassigned fund balances of \$44,851,001 that are available for spending at the County's discretion. The remainder of fund balances are categorized as non-spendable \$618,735, restricted \$151,415,453, committed \$49,933,447 or assigned \$87,202,261 to reflect the varying levels of liquidity.

Total assets and deferred outflows of resources in the General Fund amounted to \$234,152,365, accounting for 49.0% of total governmental fund assets. The total assets of other major funds, which include Road and Bridge Special Revenue Fund (\$20,699,389), the Debt Service Fund (\$16,839,853), the Road Bonds, Series 2016A (\$48,478,277), and the Road Bonds, Series 2018 (\$42,875,690). Together, all major funds account for \$363,048,574 (75.8%) of the County's \$478,550,264 in total assets.

The County's General Fund balance increased by \$1,543,918 during the current fiscal year. Key factors in this increase are as follows:

- The continued growth in the County has contributed to a general increase in charges for services and fees collected in the general fund. In addition, interest rates have managed to rise, contributing to a considerable increase in investment earnings.
- Conservative spending policies and practices of the Commissioners' Court encouraged all aspects of the organization to reduce spending where possible.

The Road and Bridge Special Revenue Fund has a total fund balance of \$13,986,297 which is reported as \$1,666,237 restricted, \$2,054,074 as committed, and \$10,265,986 as assigned. The fund balance increased by \$789,409 during the current year due to the increased focus of funding through the operating budgets of the Commissioners of various road maintenance projects to improve mobility.

The fund balance of \$15,756,559 in the Debt Service Fund is presented as fund balance restricted for debt service. The fund balance decreased as a result of the use of funds collected through a Pass-Through Toll Agreement to defease the debt associated with the agreement.

The entire fund balance of the Road Bonds, Series 2016A, \$39,757,804, and Road bonds, Series 2018, \$41,038,687 are classified as restricted and represents amounts that are specifically for Commissioners' Court approved road improvement projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

The published budget of Montgomery County for fiscal 2018 was prepared on a modified accrual basis, and includes all elements required by Texas Local Government Code Section 111.034, applicable to counties of population more than 225,000 that do not have an appointed County Budget Officer. The original adopted budget of the General Fund includes revenues of \$235,864,483 and expenditures of \$225,160,409. The General Fund's final budget, as amended, contains revenues and other financing sources of \$255,573,422 and expenditures and other financing uses of \$250,387,374.

The following table presents the changes between the original adopted budget and the final budget for the General Fund as of September 30, 2018.

General Fund Budget Variances Year Ended September 30, 2018			
	Original Budget	Final Budget	Variance with Original Budget Positive (Negative)
Revenues:			
Taxes	\$ 178,973,714	\$ 179,297,323	\$ 323,609
Licenses and Permits	2,499,000	2,499,000	-
Fees	16,798,703	16,946,925	148,222
Intergovernmental	3,285,000	5,598,748	2,313,748
Charges for Services	2,733,590	2,975,310	241,720
Interest	737,210	1,004,362	267,152
Contract Reimbursements	14,182,766	15,517,799	1,335,033
Inmate Housing	15,800,000	30,262,645	14,462,645
Fines and Forfeitures	70,000	70,000	-
Miscellaneous	784,500	1,341,310	556,810
Total Revenues	235,864,483	255,513,422	19,648,939
Expenditures:			
General Administration	30,042,500	24,914,218	5,128,282
Judicial	21,972,701	22,601,307	(628,606)
Legal Services	3,364,051	3,627,528	(263,477)
Elections	1,293,766	1,393,791	(100,025)
Financial Administration	11,034,704	14,733,221	(3,698,517)
Public Facilities	53,227,047	69,119,723	(15,892,676)
Public Safety	82,258,242	91,991,718	(9,733,476)
Health and Welfare	9,749,961	10,573,787	(823,826)
Culture and Recreation	9,459,374	9,646,634	(187,260)
Conservation	706,819	727,658	(20,839)
Public Transportation	846,460	1,055,067	(208,607)
Miscellaneous	1,204,784	2,722	1,202,062
Total Expenditures	225,160,409	250,387,374	(25,226,965)
Excess Revenues Over Expenditures	10,704,074	5,126,048	(5,578,026)
Other Financing Sources/(Uses):			
Transfers In	-	9,320,450	9,320,450
Transfers Out	-	(4,583,603)	(4,583,603)
Total Other Financing Sources/(Uses)	-	4,736,847	4,736,847
Net Change in Fund Balances	10,704,074	9,862,895	(841,179)
Fund Balance - Beginning	135,954,866	135,954,866	-
Fund Balance - Ending	\$ 146,658,940	\$ 145,817,761	\$ (841,179)

Final budgeted revenues were higher than originally planned by \$19,648,969. Intergovernmental revenue contained \$2,313,748 more in the final budget than in the original budget. This increase is largely due to the receipt of several large federal and state grants during the year that were not foreseen at the time the original budget was adopted.

The final budget for contract reimbursements was \$1,335,033 more than the original budget. During the original budget process, Commissioners' Court does not budget for funds that are not at the discretion of the County to spend. Additionally, during the course of the fiscal year, the County entered into several contracts for law enforcement services with local agencies. These contracts were also contributing factors to the increase in the budget for contract reimbursements. One of the agencies, as a response to the Santa Fe school shooting authorized additional personnel, necessitating a contract increase.

The County has entered into agreements with the United States Marshals Service (USMS) and Immigration and Customs Enforcement (ICE) to house federal detainees. Fluctuations in the number of detainees throughout the fiscal year contributed to the increase of \$14,462,645 in the final budget over the original budget.

The originally unanticipated revenue partially offsets the expenditure differences of \$25,226,965 between the original budget and the final amended budget.

Funds that were originally scheduled in prior fiscal years were not included in the original budget for fiscal year 2018. This practice reflects the County's policy of letting encumbrances lapse at year-end and re-appropriating them in the current year. This policy created increases in the amended budget for carryovers from the prior year in the Judicial, Legal, Elections, Health and Welfare, Culture and Recreation, Conservation and Public Transportation functions.

The General Administration function experienced a drop of \$5,128,282 in expenditures between the original and final amended budget. The County budgets its utility costs for the entire county in a cost center and allocates an estimated amount to each department at the beginning of the fiscal year. Fiscal year 2018 marked the third year that the County set aside funds for capital improvements. A budget of \$1,077,086 was established and transferred to an appropriate capital improvement fund as projects were identified.

The Financial Administration function experienced a \$3,698,517 increase from the original budget due to the carryover of funds budgeted to the Enterprise Resource Planning (ERP) from FY 2017 to FY 2018.

A \$9,733,746 increase in the final budget over the original budget for expenditures in the Public Safety function was the result of several factors, including encumbrance carryovers as mentioned above. Also contributing to the budgeted variances for the Public Safety function, is the County's participation in several contracts with the Federal government as well as local agencies for law enforcement services. During the course of the fiscal year, additional inter-local agreements were created with local agencies for the performance of security services. These additional contracts created increased expenditures for the County, but also created an increase in the revenue line supporting the associated expenditure.

The Public Facilities function had final budgeted expenditures \$15,892,676 higher than the original budget. This is directly related to the agreements that the County has entered into with the USMS and ICE for the care and custody of federal inmates, and the increase in the number of those inmates throughout the year.

The Miscellaneous function had a reduction of \$1,202,062 between the adopted and final amended budget. During the 2018 budget process, the County set aside \$1,204,784 as a contingency for operations. Throughout the course of the year, emergency items were presented to the governing body and funding was allocated to the department.

The following table presents the differences between the final amended budget and actual expenditures for the General Fund as of September 30, 2018.

General Fund Budget Variances Year Ended September 30, 2018			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 179,297,323	\$ 173,321,518	\$ (5,975,805)
Licenses and Permits	2,499,000	2,419,594	(79,406)
Fees	16,946,925	17,920,874	973,949
Intergovernmental	5,598,748	6,856,888	1,258,140
Charges for Services	2,975,310	2,088,266	(887,044)
Investment Earnings	1,004,362	4,403,171	3,398,809
Contract Reimbursements	15,517,799	13,915,469	(1,602,330)
Inmate Housing	30,262,645	30,230,873	(31,772)
Fines and Forfeitures	70,000	106,381	36,381
Miscellaneous	1,341,310	1,125,669	(215,641)
Total Revenues	<u>255,513,422</u>	<u>252,388,703</u>	<u>(3,124,719)</u>
Expenditures:			
General Administration	24,914,218	23,595,004	1,319,214
Judicial	22,601,307	22,118,208	483,099
Legal Services	3,627,528	3,561,884	65,644
Elections	1,393,791	1,379,927	13,864
Financial Administration	14,733,221	8,188,900	6,544,321
Public Facilities	69,119,723	67,875,029	1,244,694
Public Safety	91,991,718	86,259,245	5,732,473
Health and Welfare	10,573,787	10,263,197	310,590
Culture and Recreation	9,646,634	9,502,412	144,222
Conservation	727,658	679,342	48,316
Public Transportation	1,055,067	963,086	91,981
Miscellaneous	2,722	-	2,722
Total Expenditures	<u>250,387,374</u>	<u>234,386,234</u>	<u>16,001,140</u>
Excess Revenues Over Expenditures	<u>5,126,048</u>	<u>18,002,469</u>	<u>12,876,421</u>
Other Financing Sources/(Uses):			
Transfers In	9,320,450	10,227,859	907,409
Transfers Out	(4,583,603)	(26,686,410)	(22,102,807)
Capital Lease Financing	-	-	-
Total Other Financing Sources/(Uses)	<u>4,736,847</u>	<u>(16,458,551)</u>	<u>(21,195,398)</u>
Net Change in Fund Balances	<u>9,862,895</u>	<u>1,543,918</u>	<u>(8,318,977)</u>
Fund Balance - Beginning	<u>135,954,866</u>	<u>135,954,866</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 145,817,761</u>	<u>\$ 137,498,784</u>	<u>\$ (8,318,977)</u>

Budgeted revenues exceeded actual revenues by \$3,124,719. A substantial increase in investment earnings and intergovernmental revenue (\$4,656,949) failed to cover the shortfall in contract reimbursements and taxes (\$7,578,135).

Actual expenditures were \$16,001,140 lower than final budgeted expenditures. The General Administration function contributed \$1,319,214 toward that amount. The County's policy for multiple year grants is to budget the entire grant in the year in which it is awarded, even though all expenditures may not be realized in the initial year. This can lead to a seemingly large, unspent budget. Additionally, funding for capital improvement projects was budgeted in 2018 but not spent during the year and amounted to \$891,893.

All departments in the Public Safety function of the General Fund expended less than was approved in the final amended budget by \$5,732,473. The difference is primarily due to the fact that grants, most notably grants awarded by the Department of Homeland Security, which span multiple County fiscal years or are awarded late in the fiscal year contain monies that are spent in subsequent years. Additionally, unanticipated turnover in the Sheriff's office, which has cost centers in both the Public Safety and Public Facilities functions, left the department with excess salary and benefits funds as well as the supplies needed for those positions.

The Financial Administration function showed actual expenditures less than the final budget by \$6,544,321, primarily due to the County proactively budgeting for the ERP. The County's original timeline anticipated implementation commencing during fiscal year 2018; a contract with the selected vendor was signed in August 2018.

The actual net change in fund balance was \$8,318,977 less than anticipated with the final budget. The Jury Special Revenue Fund received \$10,421,235 more than shown in the final budget. In the Jury Special Revenue Fund the emphasis is on providing a service. That service is in the form of a court system. This fund is not expected in any year to provide enough revenues to adequately fund its own services. Therefore, it is anticipated that the General Fund will service the expenditures of this fund every year. Additionally, the County budgeted funds in both FY 2016 and FY 2017 in the General Fund that were subsequently transferred to the Capital Projects Fund. This transfer totaled \$10,703,783. Transfers in and out simply provide a mechanism to move funds from one self-balancing set of accounts (a fund) to another self-balancing set of accounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Montgomery County's investment in capital assets for its governmental and business-type activities as of September 30, 2018 amounted to \$927,548,547 (net of accumulated depreciation). This investment in capital assets includes land and easements, buildings, improvements, equipment, intangibles, infrastructure that was purchased, completed or donated since the fiscal year 1981, and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Additions to the buildings category of \$1,548,156 consisted primarily of building upgrades including security systems, access controls, and HVAC controls for various county buildings.
- Vehicles and other various equipment items were acquired at a cost of \$3,577,249.
- A variety of projects for both new infrastructure construction and for expansion or updating of existing infrastructure were ongoing during the year. Infrastructure projects completed in 2018 amounted to \$66,610,993.

- Montgomery County continues to grow; it is continually ranked in the top 100 fastest growing counties in the nation¹. This brisk growth brings with it a need for vast improvements to a rural infrastructure system that must also cope with an influx of traffic. Development frequently comes with donations in the form of roads. Infrastructure donations for the year totaled \$59,534,397.
- Expenditures of \$336,332 were incurred for construction that was in progress throughout the year. Projects that were capitalized from ongoing construction throughout the year totaled \$228,119. These include the installation of new partitions at the Convention Center, improvements to the Montgomery County Sheriff Gun Range, and fencing around the Constable Precinct 2 boat storage among other projects.
- Increases in assets for governmental and business-type activities were offset by depreciation expense of \$51,826,902.

Montgomery County, Texas
Capital Assets
(net of depreciation)
September 30, 2018
with Comparative Totals for September 30, 2017

	Governmental Activities		Business-Type Activities		Total	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Land	\$ 101,505,483	\$ 90,389,114	\$ -	\$ -	\$ 101,505,483	\$ 90,389,114
Buildings	137,488,177	141,246,489	-	-	137,488,177	141,246,489
Improvements	6,276,358	6,946,499	-	-	6,276,358	6,946,499
Equipment	35,696,698	35,599,611	-	-	35,696,698	35,599,611
Infrastructure	578,490,981	517,850,232	67,945,294	62,599,944	646,436,275	580,450,176
Construction in Progress	145,556	37,343	-	-	145,556	37,343
Total	<u>\$ 859,603,253</u>	<u>\$ 792,069,288</u>	<u>\$ 67,945,294</u>	<u>\$ 62,599,944</u>	<u>\$ 927,548,547</u>	<u>\$ 854,669,232</u>

Efforts to assist constituents in obtaining services and the County's obligation to provide those services in a rapidly growing county come with many challenges. During the fiscal year, the County completed several major remodeling projects including, but not limited to, new partitions at the Convention Center and the construction of fencing around the Constable Precinct 2 boat storage. In addition, various construction projects and renovations that are underway in the County include the construction of a concession stand at West Montgomery County Park and batting cages in Willis. Furthermore, the County began the massive undertaking of a jail expansion/construction to serve the needs of the County now and in the future.

More information on the County's capital assets can be found in Note 7 starting on page 63 of this report.

¹ <http://www.census.gov>

Long-Term Debt

At September 30, 2018, Montgomery County governmental activities had total bonded debt outstanding of \$457,975,000. Commissioners' Court keeps maturity dates confined to no more than 30 years. The County has maintained an underlying rating by Standard & Poor's of "AA+" and an underlying rating by Moody's of "Aaa".

The County issues three types of debt; general obligation bonds are approved by the voters of the County while revenue bonds and certificates of obligation are approved by Commissioners' Court. Of the County's total debt, \$408,885,000 corresponds to general obligation debt, \$87,680,000 is in the form of revenue bonds and \$49,090,000 represents certificates of obligation.

Outstanding debt for governmental activities increased by \$14,435,000. This due to the net effect of the issuance of Road Bonds, Series 2018, a cash defeasance of Revenue Bonds outstanding, and regularly scheduled principal payments.

Outstanding debt for the business-type activities increased by \$87,680,000 due to the issuance of Senior Lien Revenue Bonds specifically issued for the construction for SH 249.

The following table represents the entire long-term debt of the County at September 30, 2018 on a comparative basis.

**Montgomery County, Texas
Outstanding Long-Term Debt**

	Governmental Activities		Business-Type Activities		Total	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
General obligation bonds	\$ 408,885,000	\$ 376,370,000	\$ -	\$ -	\$ 408,885,000	\$ 376,370,000
Revenue Bonds	-	16,420,000	87,680,000	-	87,680,000	16,420,000
Certificates of obligation	49,090,000	50,750,000	-	-	49,090,000	50,750,000
Capital Leases	13,953,358	3,777,887	-	-	13,953,358	3,777,887
Premiums, net of discounts	47,755,285	46,503,251	7,778,322	-	55,533,607	46,503,251
Compensated absences	14,021,660	13,941,832	-	-	14,021,660	13,941,832
Medical Obligation	5,148,599	5,213,837	-	-	5,148,599	5,213,837
Worker's Comp Obligation	1,614,908	1,610,050	-	-	1,614,908	1,610,050
Net Pension Liability	22,169,282	48,318,814	-	-	22,169,282	48,318,814
OPEB Liability	187,705,823	81,060,161	-	-	187,705,823	81,060,161
Total	<u>\$ 750,343,915</u>	<u>\$ 643,965,832</u>	<u>\$ 95,458,322</u>	<u>\$ -</u>	<u>\$ 845,802,237</u>	<u>\$ 643,965,832</u>

The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds that may be issued is limited to 25% of the assessed valuation of real property in the County. The current debt limitation for the County is \$12,712,070,819, which is significantly greater than the County's outstanding debt obligation.

Additional information on Montgomery County's long-term debt can be found in Note 9 beginning on page 65 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The unemployment rate for the County is currently 3.8%², which is lower than the rate of 4.1% a year ago. This compares slightly favorably to the State's average unemployment rate of 4.0%³ and slightly unfavorably to the national average rate of 3.7%⁴.
- The estimated debt service obligation increased by \$2,527,762 in fiscal year 2019 to \$37,710,678. This increase is primarily due to the County's inclusion of the debt service for debt issued during fiscal year 2018 that was not included in the adopted budget for fiscal year 2018.
- In fiscal year 2016, the County began budgeting for various capital improvements through the annual budget process rather than relying on the issuance of debt. To continue this effort, contained within the fiscal year 2019 budget is funding in the amount of \$1,000,000 for this endeavor.
- The County created a budget office that is dedicated to the task of building a more fiscally conservative budget while striving to maintain services for the citizenry.

All of these factors were considered in preparing the Adopted Budget of Montgomery County, Texas for the fiscal year ending September 30, 2019.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Montgomery County's finances for all those with an interest in the government's finances. 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.

² The Work Source. <http://www.wrksolutions.com/Documents/Employer/LMI/unemploymentrates/LAUSHISTORY.pdf>.

³ The Work Source. <http://www.wrksolutions.com/Documents/Employer/LMI/unemploymentrates/LAUSHISTORY.pdf>.

⁴ U.S. Department of Labor, Bureau of Labor Statistics. <http://data.bls.gov/timeseries/LNS14000000>.

BASIC FINANCIAL STATEMENTS

MONTGOMERY COUNTY, TEXAS**Statement of Net Position****September 30, 2018**

EXHIBIT I

	Governmental Activities	Business -Type Activities	Total
ASSETS:			
Cash	\$ 164,923,139	\$ 17,898,336	\$ 182,821,475
Investments	171,978,019	81,321,175	253,299,194
Cash, Restricted for Retainage	1,405,360	-	1,405,360
Receivables:			
Taxes (net)	7,060,088	-	7,060,088
Accounts (net)	972,182	108,118	1,080,300
Interest	162,584	-	162,584
Internal Balances	19,768,899	(19,768,899)	-
Due from Other Governments	39,079,602	-	39,079,602
Prepaid Items	618,735	-	618,735
Capital Assets, net of accumulated depreciation:			
Land	101,505,483	-	101,505,483
Buildings	137,488,177	-	137,488,177
Improvements	6,276,358	-	6,276,358
Equipment	35,696,698	-	35,696,698
Infrastructure	578,490,981	67,945,294	646,436,275
Construction in Progress	145,556	-	145,556
Total Assets	<u>1,265,571,861</u>	<u>147,504,024</u>	<u>1,413,075,885</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows from Pensions and OPEB	17,051,012	-	17,051,012
Deferred Charge on Refunding	12,541,084	-	12,541,084
Total Deferred Outflows of Resources	<u>29,592,096</u>	<u>-</u>	<u>29,592,096</u>
LIABILITIES:			
Accounts Payable	27,360,922	3,354,548	30,715,470
Retainage Payable	2,437,839	569,824	3,007,663
Accrued Interest Payable	2,239,111	182,666	2,421,777
Due to Other Governments	7,919	-	7,919
Unearned Revenue	9,929,502	-	9,929,502
Noncurrent Liabilities:			
Due within one year	33,728,141	-	33,728,141
Due in more than one year	716,308,202	95,458,322	811,766,524
Total Liabilities	<u>792,011,636</u>	<u>99,565,360</u>	<u>891,576,996</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows from Pensions	5,769,576	-	5,769,576
Total Deferred Inflows of Resources	<u>5,769,576</u>	<u>-</u>	<u>5,769,576</u>
NET POSITION:			
Net investment in capital assets	559,976,686	44,945,936	604,922,622
Restricted for:			
Capital Projects	43,097,490	-	43,097,490
Debt Service	29,778,219	-	29,778,219
Unrestricted	(135,469,650)	2,992,728	(132,476,922)
Total Net Position	<u>\$ 497,382,745</u>	<u>\$ 47,938,664</u>	<u>\$ 545,321,409</u>

See accompanying notes to the financial statements.

MONTGOMERY COUNTY, TEXAS
Statement of Activities
Year Ended September 30, 2018

EXHIBIT II

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Fees, Fines, Forfeitures, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
Current:								
General Administration	\$ 69,064,470	\$ 44,732,374	\$ 23,097	\$ -	\$ (24,308,999)	\$ -	\$ (24,308,999)	
Judicial	37,498,575	9,628,757	1,589,512	-	(26,280,306)	-	(26,280,306)	
Legal Services	4,055,102	606,306	147,280	-	(3,301,516)	-	(3,301,516)	
Elections	2,418,834	204	504,774	-	(1,913,856)	-	(1,913,856)	
Financial Administration	8,825,650	5,664,153	-	-	(3,161,497)	-	(3,161,497)	
Public Facilities	74,896,281	32,319,163	68,172	8,600	(42,500,346)	-	(42,500,346)	
Public Safety	103,791,920	21,723,535	11,973,391	852,794	(69,242,200)	-	(69,242,200)	
Health and Welfare	30,287,821	17,565,029	3,568,025	112,623	(9,042,144)	-	(9,042,144)	
Culture and Recreation	10,719,438	276,036	112,952	-	(10,330,450)	-	(10,330,450)	
Conservation	1,903,911	186,637	-	-	(1,717,274)	-	(1,717,274)	
Public Transportation	89,720,534	9,912,023	261,622	68,928,800	(10,618,089)	-	(10,618,089)	
Debt Service Interest and Fiscal Charges	28,471,590	-	-	397,714	(28,073,876)	-	(28,073,876)	
Total Governmental Activities	\$ 461,654,126	\$ 142,614,217	\$ 18,248,825	\$ 70,300,331	(230,490,553)	-	(230,490,553)	
Business-type activities:								
Toll Road	\$ 5,773,776	\$ 1,405,809	\$ -	\$ 3,766,300	-	(601,667)	(601,667)	
Total business-type activities	\$ 5,773,776	\$ 1,405,809	\$ -	\$ 3,766,300	-	(601,667)	(601,667)	
General Revenues:								
Property Taxes					235,309,431	-	235,309,431	
Other Taxes					156,363	-	156,363	
Mixed Beverage Taxes					2,403,262	-	2,403,262	
Bingo Taxes					130,926	-	130,926	
Vehicle Weight Tax					404,605	-	404,605	
Investment Earnings					7,144,114	170,021	7,314,135	
Gain on Sale of Capital Assets					371,322	-	371,322	
Transfers					8,301,324	(8,301,324)	-	
Total General Revenues and Transfers					254,221,347	(8,131,303)	246,090,044	
Change in Net Position					23,730,794	(8,732,970)	14,997,824	
Net Position - Beginning					567,995,731	56,671,634	624,667,365	
Prior Period Adjustment					(94,343,780)	-	(94,343,780)	
Net Position - Beginning, as Restated					473,651,951	56,671,634	530,323,585	
Net Position - Ending					\$ 497,382,745	\$ 47,938,664	\$ 545,321,409	

See accompanying notes to the financial statements.

MONTGOMERY COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2018

	General	Road and Bridge	Debt Service
<u>ASSETS:</u>			
Cash	\$ 90,802,642	\$ 2,256,985	\$ 12,543,360
Investments	84,954,001	16,819,947	1,975,814
Cash, Restricted for Retainage	-	-	-
Receivables:			
Taxes (net)	5,199,343	734,897	1,125,848
Accounts (net)	315,471	113,939	-
Interest	162,584	-	-
Due from Other Funds	45,126,313	378,502	1,194,831
Due from Other Governments	7,592,011	395,119	-
Prepaid Items	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 234,152,365</u>	<u>\$ 20,699,389</u>	<u>\$ 16,839,853</u>
<u>LIABILITIES:</u>			
Accounts Payable	\$ 13,001,268	\$ 2,262,178	\$ -
Retainage Payable	-	-	-
Due to Other Funds	73,368,259	3,699,328	-
Due to Other Governments	7,630	-	-
Unearned Revenue	5,186,287	-	-
Total liabilities	<u>91,563,444</u>	<u>5,961,506</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable Revenue: Property Taxes	5,090,137	751,586	1,083,294
Total Deferred inflows of resources	<u>5,090,137</u>	<u>751,586</u>	<u>1,083,294</u>
<u>FUND BALANCES:</u>			
Nonspendable	-	-	-
Restricted	2,121,503	1,666,237	15,756,559
Committed	15,443,950	2,054,074	-
Assigned	75,082,330	10,265,986	-
Unassigned	44,851,001	-	-
Total Fund Balances	<u>137,498,784</u>	<u>13,986,297</u>	<u>15,756,559</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>\$ 234,152,365</u>	<u>\$ 20,699,389</u>	<u>\$ 16,839,853</u>

See accompanying notes to the financial statements.

EXHIBIT III

Road Bonds Series 2016A	Road Bonds Series 2018	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 41,209,311	\$ 16,491,750	\$ 163,304,048
48,476,352	-	19,751,905	171,978,019
1,921	1,402,354	1,085	1,405,360
-	-	-	-
-	-	-	7,060,088
4	264,025	55,221	748,660
-	-	-	162,584
-	-	47,581,807	94,281,453
-	-	31,004,187	38,991,317
-	-	618,735	618,735
<u>\$ 48,478,277</u>	<u>\$ 42,875,690</u>	<u>\$ 115,504,690</u>	<u>\$ 478,550,264</u>
\$ 4,296,603	\$ 349,958	\$ 6,516,872	\$ 26,426,879
1,886,480	84,691	466,668	2,437,839
2,537,390	1,402,354	17,794,880	98,802,211
-	-	289	7,919
-	-	4,743,215	9,929,502
<u>8,720,473</u>	<u>1,837,003</u>	<u>29,521,924</u>	<u>137,604,350</u>
-	-	-	6,925,017
-	-	-	6,925,017
-	-	618,735	618,735
39,757,804	41,038,687	51,074,663	151,415,453
-	-	32,435,423	49,933,447
-	-	1,853,945	87,202,261
-	-	-	44,851,001
<u>39,757,804</u>	<u>41,038,687</u>	<u>85,982,766</u>	<u>334,020,897</u>
<u>\$ 48,478,277</u>	<u>\$ 42,875,690</u>	<u>\$ 115,504,690</u>	<u>\$ 478,550,264</u>



MONTGOMERY COUNTY, TEXAS
Reconciliation of the Balance Sheet of the Governmental Funds
to the Statement of Net Position
September 30, 2018

Total fund balances - governmental funds (page 35) \$ 334,020,897

Amounts reported for governmental activities in
the statement of net position are different because:

Capital assets used in governmental activities are
not financial resources and therefore are not reported
in the funds. These capital assets (net of accumulated
depreciation) consist of:

Land	\$ 101,505,483	
Buildings	137,488,177	
Improvements	6,276,358	
Equipment	35,696,698	
Infrastructure	578,490,981	
Construction in Progress	<u>145,556</u>	
Total Capital Assets, Net		859,603,253

Property taxes earned that are not available to pay for
current-period expenditures are deferred in the funds. 6,925,017

Internal Service Funds are used by management to charge the costs 18,523,003
of certain activities to individual funds. The assets and liabilities of
internal service funds are included in governmental activities in the
statement of net position. This is net of assets and liabilities,
excluding capital assets.

Some liabilities are not due and payable in the current
period and therefore are not reported in the funds.

Those liabilities consist of:

Accrued Interest payable	\$ (2,239,109)	
Bonds and capital leases payable, net	(519,376,071)	
OPEB Liability	(187,705,823)	
Deferred charge on refunding	12,541,084	
Deferred amounts for pensions and OPEB	11,281,436	
Net Pension Liability	(22,169,282)	
Compensated absences	<u>(14,021,660)</u>	
Total future period liabilities		<u>(721,689,425)</u>
Net position of governmental activities		<u><u>\$ 497,382,745</u></u>

See accompanying notes to the financial statements.

MONTGOMERY COUNTY, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2018

	General	Road and Bridge	Debt Service
REVENUES:			
Taxes	\$ 173,321,518	\$ 24,948,390	\$ 37,288,174
Licenses and Permits	2,419,594	7,162,580	-
Fees	17,920,874	-	-
Intergovernmental	6,856,888	184,544	397,714
Charges for Services	2,088,266	75,658	-
Investment Earnings	4,403,171	342,920	159,805
Contract Reimbursements	13,915,469	512,275	-
Inmate Housing	30,230,873	-	-
Fines and Forfeitures	106,381	1,995,222	-
Miscellaneous	1,125,669	764,435	-
TOTAL REVENUES	252,388,703	35,986,024	37,845,693
EXPENDITURES:			
Current:			
General Administration	23,595,004	-	-
Judicial	22,118,208	-	-
Legal Services	3,561,884	-	-
Elections	1,379,927	-	-
Financial Administration	8,188,900	-	-
Public Facilities	67,875,029	749,988	-
Public Safety	86,259,245	-	-
Health and Welfare	10,263,197	166,621	-
Culture and Recreation	9,502,412	-	-
Conservation	679,342	1,060,868	-
Public Transportation	963,086	34,738,830	-
Capital Projects	-	-	-
Debt Service:			
Principal Retirement	-	-	31,887,580
Interest and Fiscal Charges	-	-	19,891,807
Issuance Costs	-	-	7,500
TOTAL EXPENDITURES	234,386,234	36,716,307	51,786,887
Excess (Deficiency) Revenues Over Expenditures	18,002,469	(730,283)	(13,941,194)
OTHER FINANCING SOURCES/(USES):			
Transfers In	10,227,859	1,367,134	907,409
Transfers Out	(26,686,410)	(103,393)	-
Capital Lease Financing	-	255,949	-
Issuance of General Obligation Debt	-	-	540,470
Premium on General Obligation Debt Issued	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(16,458,551)	1,519,690	1,447,879
Net Change in Fund Balances	1,543,918	789,407	(12,493,315)
Fund Balances at Beginning of Year	135,954,866	13,196,890	28,249,874
FUND BALANCES AT END OF YEAR	\$ 137,498,784	\$ 13,986,297	\$ 15,756,559

See accompanying notes to the financial statements.

EXHIBIT IV

Road Bonds Series 2016A	Road Bonds Series 2018	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 235,558,082
-	-	-	9,582,174
-	-	2,700,312	20,621,186
-	-	16,854,352	24,293,498
-	-	3,068,339	5,232,263
1,117,021	328,529	792,668	7,144,114
-	-	16,881,149	31,308,893
-	-	-	30,230,873
-	-	1,867,968	3,969,571
-	-	254,746	2,144,850
1,117,021	328,529	42,419,534	370,085,504
-	-	1,570,167	25,165,171
-	-	13,387,144	35,505,352
-	-	273,138	3,835,022
-	-	841,760	2,221,687
-	-	-	8,188,900
-	-	-	68,625,017
-	-	14,511,577	100,770,822
-	-	18,396,869	28,826,687
-	-	117,716	9,620,128
-	-	-	1,740,210
-	-	2,019,319	37,721,235
31,840,107	9,293,985	17,387,122	58,521,214
-	-	-	31,887,580
-	274,020	-	20,165,827
-	186,694	-	194,194
31,840,107	9,754,699	68,504,812	432,989,046
(30,723,086)	(9,426,170)	(26,085,278)	(62,903,542)
-	-	25,863,583	38,365,985
-	-	(1,286,624)	(28,076,427)
-	-	-	255,949
-	45,129,530	-	45,670,000
-	5,335,327	-	5,335,327
-	50,464,857	24,576,959	61,550,834
(30,723,086)	41,038,687	(1,508,319)	(1,352,708)
70,480,890	-	87,491,085	335,373,605
\$ 39,757,804	\$ 41,038,687	\$ 85,982,766	\$ 334,020,897



MONTGOMERY COUNTY, TEXAS
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
Year Ended September 30, 2018

Amounts reported for governmental activities in the statement of activities (page 33) are different because:

Net change in fund balances - total governmental funds (page 39)	\$ (1,352,708)
--	----------------

Governmental funds report capital outlays as expenditures.

However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	1,096,989
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The net effect of various miscellaneous transactions involving capital assets.	66,480,880
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	263,304
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The issuance of long-term debt (e.g., bonds, leases) provides

current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(29,945,798)
---	--------------

Internal Service Funds are used by management to charge the costs of certain activities to individual funds. The net revenues over expenditures of the internal service funds is reported with the governmental activities.	(1,232,088)
---	-------------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

The changes in these expenditures are as follows:

Compensated absences	\$	(79,827)	
Bond interest owed but not yet paid		(507,329)	
Amortization of deferred amounts		2,924,854	
Net Pension Liability and Deferred Amounts Related to Pension		(1,818,348)	
OPEB Liability and Deferred Amounts Related to OPEB		(12,099,135)	
		(11,579,785)	

Change in net position of governmental activities	\$ 23,730,794
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See accompanying notes to the financial statements.

MONTGOMERY COUNTY, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
General Fund
Year Ended September 30, 2018

EXHIBIT V
Page 1 of 2

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Taxes	\$ 178,973,714	\$ 179,297,323	\$ 173,321,518	\$ (5,975,805)
Licenses and Permits	2,499,000	2,499,000	2,419,594	(79,406)
Fees	16,798,703	16,946,925	17,920,874	973,949
Intergovernmental	3,285,000	5,598,748	6,856,888	1,258,140
Charges for Services	2,733,590	2,975,310	2,088,266	(887,044)
Investment Earnings	737,210	1,004,362	4,403,171	3,398,809
Contract Reimbursements	14,182,766	15,517,799	13,915,469	(1,602,330)
Inmate Housing	15,800,000	30,262,645	30,230,873	(31,772)
Fines and Forfeitures	70,000	70,000	106,381	36,381
Miscellaneous	784,500	1,341,310	1,125,669	(215,641)
<u>TOTAL REVENUES</u>	<u>235,864,483</u>	<u>255,513,422</u>	<u>252,388,703</u>	<u>(3,124,719)</u>
<u>EXPENDITURES:</u>				
Current:				
General Administration	30,042,500	24,914,218	23,595,004	1,319,214
Judicial	21,972,701	22,601,307	22,118,208	483,099
Legal Services	3,364,051	3,627,528	3,561,884	65,644
Elections	1,293,766	1,393,791	1,379,927	13,864
Financial Administration	11,034,704	14,733,221	8,188,900	6,544,321
Public Facilities	53,227,047	69,119,723	67,875,029	1,244,694
Public Safety	82,258,242	91,991,718	86,259,245	5,732,473
Health and Welfare	9,749,961	10,573,787	10,263,197	310,590
Culture and Recreation	9,459,374	9,646,634	9,502,412	144,222
Conservation	706,819	727,658	679,342	48,316
Public Transportation	846,460	1,055,067	963,086	91,981
Miscellaneous	1,204,784	2,722	-	2,722
<u>TOTAL EXPENDITURES</u>	<u>225,160,409</u>	<u>250,387,374</u>	<u>234,386,234</u>	<u>16,001,140</u>
Excess Revenues Over Expenditures	10,704,074	5,126,048	18,002,469	12,876,421
<u>OTHER FINANCING SOURCES/ (USES):</u>				
Transfers In	-	9,320,450	10,227,859	907,409
Transfers Out	-	(4,583,603)	(26,686,410)	(22,102,807)
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>-</u>	<u>4,736,847</u>	<u>(16,458,551)</u>	<u>(21,195,398)</u>
Net Change in Fund Balances	10,704,074	9,862,895	1,543,918	(8,318,977)
Fund Balances at Beginning of Year	135,954,866	135,954,866	135,954,866	-
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 146,658,940</u>	<u>\$ 145,817,761</u>	<u>\$ 137,498,784</u>	<u>\$ (8,318,977)</u>

See accompanying notes to the financial statements.

MONTGOMERY COUNTY, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
Road and Bridge Fund
Year Ended September 30, 2018

EXHIBIT V
Page 2 of 2

	Road and Bridge Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Taxes	\$ 25,632,925	\$ 25,632,925	\$ 24,948,390	\$ (684,535)
Licenses and Permits	6,620,000	6,620,000	7,162,580	542,580
Intergovernmental	135,000	135,000	184,544	49,544
Charges for Services	-	181,082	75,658	(105,424)
Investment Earnings	135,000	135,000	342,920	207,920
Contract Reimbursements	-	508,279	512,275	3,996
Fines and Forfeitures	2,000,000	2,000,000	1,995,222	(4,778)
Miscellaneous	-	603,479	764,435	160,956
<u>TOTAL REVENUES</u>	<u>34,522,925</u>	<u>35,815,765</u>	<u>35,986,024</u>	<u>170,259</u>
<u>EXPENDITURES:</u>				
Current:				
Public Facilities	816,614	989,388	749,988	239,400
Health and Welfare	-	166,621	166,621	-
Conservation	777,252	1,217,422	1,060,868	156,554
Public Transportation	32,929,058	47,610,097	34,738,830	12,871,267
<u>TOTAL EXPENDITURES</u>	<u>34,522,924</u>	<u>49,983,528</u>	<u>36,716,307</u>	<u>13,267,221</u>
Excess (Deficiency) Revenues Over Expenditures	1	(14,167,763)	(730,283)	13,437,480
<u>OTHER FINANCING SOURCES/ (USES):</u>				
Transfers In	-	1,401,414	1,367,134	(34,280)
Transfers Out	-	(103,393)	(103,393)	-
Capital Lease Financing	-	255,949	255,949	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>-</u>	<u>1,553,970</u>	<u>1,519,690</u>	<u>(34,280)</u>
Net Change in Fund Balances	1	(12,613,793)	789,407	13,403,200
Fund Balances at Beginning of Year	13,196,890	13,196,890	13,196,890	-
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 13,196,891</u>	<u>\$ 583,097</u>	<u>\$ 13,986,297</u>	<u>\$ 13,403,200</u>

See accompanying notes to the financial statements.



MONTGOMERY COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2018

EXHIBIT VI

	Enterprise Fund	
	Toll Road	Internal Service
	Authority	Funds
<u>ASSETS:</u>		
Current Assets:		
Cash and cash equivalents	\$ 17,898,336	\$ 1,619,091
Investments	81,321,175	-
Accounts	108,118	223,522
Due from other funds	-	24,668,159
Due from other governments	-	88,285
Total Current Assets	<u>99,327,629</u>	<u>26,599,057</u>
Capital Assets (net of accumulated depreciation):		
Buildings	-	776,510
Improvements	-	239
Equipment	-	28,770
Infrastructure	67,945,294	-
Total Capital Assets	<u>67,945,294</u>	<u>805,519</u>
Total Assets	<u>167,272,923</u>	<u>27,404,576</u>
<u>LIABILITIES:</u>		
Current Liabilities:		
Accounts Payable	3,354,548	934,043
Accrued interest payable	182,666	-
Retainage payable	569,824	-
Claims payable	-	500,000
Due to other funds	19,768,899	378,502
Total Current Liabilities	<u>23,875,937</u>	<u>1,812,545</u>
Noncurrent Liabilities		
Claims Payable	-	6,263,507
Due in More than One Year	95,458,322	-
Total Noncurrent Liabilities	<u>95,458,322</u>	<u>6,263,507</u>
Total Liabilities	<u>119,334,259</u>	<u>8,076,052</u>
<u>NET POSITION:</u>		
Net Investment in Capital Assets	44,945,936	805,519
Unrestricted	2,992,728	18,523,005
Total Net Position	<u>\$ 47,938,664</u>	<u>\$ 19,328,524</u>

See accompanying notes to the financial statements.

MONTGOMERY COUNTY, TEXAS
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended September 30, 2018

EXHIBIT VII

	<u>Enterprise Fund</u>	
	<u>Toll Road Authority</u>	<u>Internal Service Funds</u>
<u>OPERATING REVENUES:</u>		
Charges for Service	\$ 1,405,809	\$ 37,290,225
Miscellaneous	-	2,736,412
Total Operating Revenues	<u>1,405,809</u>	<u>40,026,637</u>
<u>OPERATING EXPENSES:</u>		
Supplies	-	8,015
Services	2,209,806	37,857,054
Miscellaneous	-	844,661
Depreciation and Amortization	830,236	43,900
Total Operating Expenses	<u>3,040,042</u>	<u>38,753,630</u>
Operating Income (Loss)	(1,634,233)	1,273,007
<u>NON-OPERATING REVENUES</u>		
Investment Earnings	170,021	-
Interest and fiscal charges	(2,071,823)	-
Bond issuance costs	(661,911)	-
Loss of disposal of capital assets	(516,862)	-
Total Non-Operating Revenues	<u>(3,080,575)</u>	<u>-</u>
Income (Loss) before capital contributions and transfers	(4,714,808)	1,273,007
Capital Contributions	3,766,300	-
Transfer In	-	227,263
Transfer Out	<u>(7,784,462)</u>	<u>(2,732,358)</u>
Change in Net Position	(8,732,970)	(1,232,088)
Total net position - beginning	<u>56,671,634</u>	<u>20,560,612</u>
Total net position - ending	<u>\$ 47,938,664</u>	<u>\$ 19,328,524</u>

See accompanying notes to the financial statements.

MONTGOMERY COUNTY, TEXAS
Statement of Cash Flows
Proprietary Funds
Year Ended September 30, 2018

EXHIBIT VIII

	Enterprise Fund	
	Toll Road Authority	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers	\$ 1,297,691	\$ 40,622,029
Payments to vendors	1,416,245	-
Receipts from others	-	902,003
Benefits Paid	-	(37,800,765)
Net cash provided by operating activities	<u>2,713,936</u>	<u>3,723,267</u>
Cash flows from noncapital financing activities:		
Internal receipts from other funds	11,959,971	-
Intergovernmental contributions	31,766	11,957
Transfer to other funds	(7,784,462)	(2,505,095)
Net cash provided (used) by noncapital financing activities	<u>4,207,275</u>	<u>(2,493,138)</u>
Cash flows from capital and related financing activities:		
Capital contributions	3,766,300	-
Proceeds from capital debt	95,726,540	-
Purchase of capital assets	(6,960,666)	-
Interest paid on capital debt	(1,889,157)	-
Bond issuance costs	(661,911)	-
Net cash provided by capital financing activities	<u>89,981,106</u>	<u>-</u>
Cash flows from investing activities:		
Purchase of investments	(81,321,175)	-
Interest received	170,021	-
Net cash used by investing activities	<u>(81,151,154)</u>	<u>-</u>
Net increase in cash and cash equivalents	<u>15,751,163</u>	<u>1,230,129</u>
Cash and cash equivalents - beginning	<u>2,147,173</u>	<u>388,962</u>
Cash and cash equivalents - ending	<u>\$ 17,898,336</u>	<u>\$ 1,619,091</u>
Reconciliation of operating income (loss) to net cash provided in operating activities:		
Operating income (loss)	\$ (1,634,233)	\$ 1,273,007
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Decrease in due from other funds	-	465,207
Depreciation expense	830,236	43,900
(Increase) decrease in accounts receivable	(108,118)	1,496,946
Decrease in intergovernmental receivable	-	449
Increase in accounts payable	3,056,227	508,996
Decrease in claims payable	-	(65,238)
Increase in retainage payable	569,824	-
Total adjustments	<u>4,348,169</u>	<u>2,450,260</u>
Net cash provided by operating activities	<u>\$ 2,713,936</u>	<u>\$ 3,723,267</u>
Schedule of non-cash capital and related financing activities:		
Contributions of capital assets - Governmental Funds	\$ 3,766,300	\$ -

See accompanying notes to the financial statements.

MONTGOMERY COUNTY, TEXAS
Statement of Assets and Liabilities
Fiduciary Funds
As of September 30, 2018

EXHIBIT IX

	<u>Agency Funds</u>
<u>ASSETS:</u>	
Cash	\$ 21,658,558
Accounts Receivable	<u>2,111,827</u>
 <u>TOTAL ASSETS</u>	 <u>\$ 23,770,385</u>
 <u>LIABILITIES:</u>	
Due to Others	<u>\$ 23,770,385</u>
 <u>TOTAL LIABILITIES</u>	 <u>\$ 23,770,385</u>

See accompanying notes to the financial statements.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Montgomery County, Texas have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to local government units in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following is a summary of the more significant policies.

A) REPORTING ENTITY:

Montgomery County, Texas (the County) was created in 1837. The County is a political subdivision of the State of Texas. The Commissioners' Court, composed of the County Judge and four Commissioners, governs the County. The following services are provided for the citizens: public safety, road and bridge construction and maintenance, health and social services, culture and recreation, public improvements, environmental protection, and administrative services.

Per GASB codification, the discussion that follows sets forth the guidelines for an entity's inclusion in the County's financial statements.

The definition of the reporting entity is based primarily on the notion of **financial accountability**. The elected officials governing Montgomery County are accountable to their constituents for their public policy decisions, regardless of whether those decisions are carried out directly through the operations of the County or by their appointees through the operations of a separate entity. Therefore, the County is not only financially accountable for the organizations that make up its legal entity, it is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either, it is able to impose its will on that organization or, there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the County.

Depending upon the significance of the County's financial and operational relationships with various separate entities, the organizations are classified as blended or discrete component units, related organizations, joint ventures, or jointly governed organizations, and the financial disclosure is treated accordingly.

Blended Component Units - Legally separate entities that either a) have substantially the same governing body as the governing body of the primary government or b) provide services entirely, or almost entirely, to the primary government must be reported in the financial statements of the primary government as blended component units.

Montgomery County Toll Road Authority:

The Montgomery County Toll Road Authority was created by the Commissioners' Court of the County in August 2006. The Toll Road Authority serves all citizens of the County and is governed by the members of Commissioners' Court and is funded entirely by the County. The Toll Road Authority was incorporated under the provisions of Texas Transportation Code Act, Chapter 431 with the purpose to aid in the planning, design, improvement and financing of transportation projects throughout Montgomery County. The Authority is reported as an enterprise fund and does issue separate financial statements, which are available at on the County's website.

Related Organizations - Where the Commissioners' Court is responsible for appointing a majority of the members of a board of another organization, but the County's accountability does

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization.

Montgomery County Emergency Service Districts No. 1-14:

The emergency service districts are organized under the statutes of the State of Texas as political subdivisions of the State to provide protection from fire for life and property. Commissioners' Court appoints a five-member board for each district, and must approve the issuance of any long-term debt for each. Individual boards retain authority to levy taxes and approve or modify annual appropriation budgets. Inasmuch as each district is required by state law to have audited financial statements prepared, and because the exercise of authority by Commissioners' Court is of a compliant nature rather than substantive, these entities are not included in the County's financial statements.

Montgomery County Housing Authority:

The Montgomery County Housing Authority is organized as a public corporation pursuant to Chapter 392 of the Statutes of the State of Texas, Local Government Code. Its stated mission is the development, acquisition, leasing and administration of federally assisted housing programs under the direction of the U.S. Department of Housing and Urban Development. Commissioners' Court appoints a five-member board for the corporation, but may not remove a member at-will. There is also no financial interdependence between the corporation and the County. The corporation issues a separate financial report, which may be obtained from its offices at 521 N. Thompson Street, Conroe, Texas, 77301.

B) IMPLEMENTATION OF NEW STANDARD:

In the current year, the County implemented the following new standards:

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which will enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, will increase consistency in accounting and financial reporting for debt extinguishments by establishing uniform guidance for derecognizing debt that is defeased in substance, regardless of how cash and other monetary assets placed in an irrevocable trust for the purpose of extinguishing that debt were acquired. It will also enhance the consistency in financial reporting of prepaid insurance related to debt that has been extinguished.

GASB Statement No. 85, *Omnibus 2017*, will enhance consistency in the application of accounting and financial reporting requirements. Consistent reporting will improve the usefulness of information for users of financial statements.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, will enhance the comparability of financial statements by providing accounting and financial reporting guidance for irrevocable split-interest agreements in which a government is a beneficiary.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will improve the decision-usefulness of information in financial reports and will enhance its value for assessing accountability and inter-period equity by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. This statement replaces the requirements of GASB 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

C) FINANCIAL STATEMENT PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING:

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its blended component units. The effect of inter-fund transfers has been removed from these statements, but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included in program revenues are reported as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are district and county clerk fees, justice of the peace fines, revenue from investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements are met.

Fund-level Statements

Separate fund financial statements are provided for governmental funds, proprietary funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements. Non-major funds are aggregated into a single column in the fund financial statements. Detailed statements for non-major funds are presented within the Combining and Individual Fund Statements and Schedules.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Property taxes levied prior to September 30, 2016 that were due October 1, 2016, have been assessed to finance the budget of the fiscal year ending September 30, 2016. Property taxes and interest earned as of September 30 and received within 60 days of year end are accrued as income in the current period. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, claims and judgments, and compensated absences are recorded only when payment is made.

Proprietary fund level financial statements include funds which are classified into enterprise and internal service funds. The County has both enterprise and internal service funds. The County's internal service funds are used to accumulate and allocate costs internally among the various functions. Montgomery County's internal service funds predominantly benefit governmental rather than business-type functions; therefore they have been included within governmental activities in the government-wide financial statements. The County's enterprise fund is used to account for the costs of the Montgomery County Toll Road Authority.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position reports increases and decreases in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Fiduciary fund level financial statements include fiduciary funds which are classified into private purpose trust and agency funds and use the accrual basis of accounting. The County has only agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County reports the following *major governmental funds*:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, and intergovernmental revenues. Primary expenditures are for general and financial administration, public safety, judicial operations, health and welfare, and capital acquisition.

The Road and Bridge Special Revenue Fund is used to account for rehabilitation, repair and maintenance of the County's roadways and bridges. The Road and Bridge Fund is financed by a designated part of the annual property tax levy, as well as certain statutory fees.

Debt Service Fund is used to account for the receipt and disbursement of funds to retire debt resulting from the issuance of general obligation bonds, certificates of obligation and lease revenue bonds. Financing is provided by a specific annual property tax levy and the investment interest earned thereon.

Road Bonds Series 2016A Fund is used to account for the County's issuance of \$73,725,000 in bonds that are being used to finance improvements to various roads within the County.

Road Bonds Series 2018 Fund is used to account for the County's issuance of \$45,670,000 in bonds that are being used to finance improvements to various roads within the County.

The County reports the following *nonmajor governmental funds*:

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than capital projects or debt service) that are restricted or committed to expenditures for specified purposes.

Capital Project Funds are used to account for debt proceeds to be used for the acquisition or construction of major capital assets and infrastructure. Existing projects include road construction, airport improvements, and various remodeling plans.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

The County reports the following *proprietary funds*:

The Enterprise Fund is used to account for the cost of the Montgomery County Toll Road Authority.

Internal Service Funds are used to account for the costs of the County's medical plan, workers' compensation plan, accident and liability plan and the Wellness Clinic.

The County reports the following *fiduciary funds*:

Agency Funds are used to account for assets held by the County as custodian for individuals and other governmental units, such as officials' fee accounts, inmate funds, cash bail bonds, and other similar arrangements.

D) ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION OR FUND BALANCES:

1. Cash and Investments

Cash and cash equivalents include amounts in demand deposits as well as bank certificates with a maturity date within three months of the date acquired by the County.

Investments for the County, except for certain investment pools are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost or net asset value; i.e. fair value.

The County is authorized by the Public Funds Investment Act of 1987 to invest idle funds in a) obligations of the United States and its agencies or instrumentalities, b) obligations of the State of Texas, c) obligations of states, agencies, political subdivisions, and municipalities having a rating of not less than A, and d) fully collateralized direct repurchase agreements.

2. Receivables

Property taxes are recognized as revenues in the period for which they are levied, regardless of the lien date. Property taxes for the County are levied based on taxable value on the lien date of January 1 prior to September 30 of the same year. They become due October 1 of that same year and delinquent after January 31 of the following year. Accordingly, receivables for prior-year levies delinquent at year end are reflected on the government-wide statement based on the full accrual method of accounting and under the modified accrual method in the fund statements.

Accounts receivable from other governments include amounts due from grantors in regards to approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements have been met and reimbursable costs are incurred.

3. Inter-fund Transactions

Outstanding balances of lending and borrowing type activities between funds are classified as "due from other funds" and "due to other funds," respectively, on the fund financial statements. Inter-fund activity has been eliminated for the government-wide statements.

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and recorded as prepaid items in both government-wide and fund financial statements. The County reports prepaid items using the consumption method.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

In the fund financial statements, prepaid items are classified as non-spendable, which indicates they do not represent “available spendable resources” even though they are a component of current assets.

5. Capital Assets

Capital assets, which include land, buildings, improvements, equipment, intangibles (included in land and equipment), infrastructure, and construction in progress, are reported in the government-wide financial statements. By policy of the Commissioners’ Court, acquisitions are capitalized when they cost at least \$5,000 and have a useful life in excess of five years. Buildings and building improvements require a cost of at least \$5,000 and a useful life in excess of 5 years. Land and construction in progress are not depreciated. The policy applied to infrastructure acquisitions requires a cost of at least \$10,000 and a useful life in excess of five years. Infrastructure assets include county-owned roads, drainage improvements, bridges, signals, and runways. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value on the date of donation.

The costs of normal maintenance and repair that do not add to the value of the asset or materially extend the asset’s life are expensed rather than capitalized.

Capital assets, including infrastructure, are depreciated using the straight-line method over the following estimated useful lives (in years):

<u>Assets</u>	<u>Years</u>
Buildings	5-50
Improvements	5-30
Equipment	5-15
Infrastructure	5-50

6. Payables

Amounts due to suppliers for trade purchases and amounts due to employees for salaries and benefits are presented on both the government-wide statements and the fund statements as accounts payable. Amounts due to various contractors for funds previously deducted from construction draws are presented as retainage payable. Both categories represent current liabilities.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources until then. The County has the following items that qualify for reporting in this category.

- Deferred Charges on Refundings – result from the difference in the carrying value of refunded debt and its reacquisition price. This amount is amortized over the shorter of the life of the refunded or refunding debt.
- Pension contributions after measurement date – recognized in the subsequent year.
- Difference in projected and actual earnings on pension assets – amortized on a closed basis over a 5 year period.
- Changes in actual assumptions used to determine pension liability and expected and actual experiences amortized over the weighted average remaining service life of all participants in the respective qualified pension plan.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

- Changes in actuarial assumptions and expected and actual experiences used to determine OPEB liability – amortized over the weighted average remaining service life of all participants in the respective OPEB plan.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources until that time. The County has the following items that qualify for reporting in this category.

- Difference in Expected and Actual Pension Experience – recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Unavailable Revenue – Property Taxes – recognized in the period the amount becomes available.

8. Unearned Revenue

The County records received but unearned grant revenues and other miscellaneous fee revenues in the fund financial statements as unearned revenues.

9. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an outflow of resources in the reporting period in which they incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Fund Balances

County Commissioners' Court established Fund Balance policies in accordance with GASB Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. The County strives to maintain a minimum Unassigned Fund Balance in the general operating fund of 10 to 15 percent of the annual operating expenditures as presented in its annual financial report.

The County reports fund balances in five classifications:

Nonspendable – These balances represent amounts that are not spendable because of their form or are legally required to be maintained or intact, such as prepaid items.

Restricted - These balances represent that portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions, typically imposed by parties outside of the government. Such parties may include creditors, grantors, contributors, or other governments. Fund balance on the debt service fund will be restricted for the payment of principal and interest on the debt service obligation. Fund balance on the Community Development fund will be restricted for eligible rehabilitation and preservation activities as allowable by Department of Housing and Urban Development.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

Committed – This is the portion of fund balance that represents resources whose use is constrained by limitations that Commissioners' Court, the County's highest level of decision making authority, imposes on them. The Court will approve all commitments by quorum vote through the adoption of a court order. The limitations imposed by the court require the same formal action to be removed.

Assigned –Represents amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The governing body may delegate its authority to assign amounts to another official. The Commissioners' Court, when it is appropriate for fund balance to be assigned, delegates the authority to the County Auditor. Assignments may be necessary for items such as other post-employment benefits, claims and judgments or transfers to special revenue funds.

Unassigned – This represents the residual amount in the general fund which has not been committed, restricted or assigned for other purposes.

For any expenditure incurred for purposes for which multiple fund balance categories can be used, the County will utilize funds in the following order on a first-in-first-out basis: restricted, committed, assigned, and unassigned.

11. Compensated Absences

A liability for unused vacation and compensatory time for all full-time regular employees is calculated and reported in the government-wide financial statements. For financial reporting purposes, the following criteria have been applied in considering the accrual of the liability associated with compensated absences: a) leave or compensation is attributable to services already rendered, and b) leave or compensation is not contingent on a specific event (such as illness).

GASB Interpretation No. 6 indicates that liabilities for compensated absences should only be recognized in the fund statements to the extent the liabilities have matured and are payable out of current available resources. Compensated absences are accrued in the government-wide statements.

Each full-time regular employee earns ten days of excused leave per year, and from ten to twenty-five days of vacation time may be earned per year. A maximum of sixty days for excused leave may be accrued, and for those employees hired prior to September 1987, the number of days of excused leave accrued at September 30, 1987, may be paid only upon retirement. A maximum of twenty-five days of vacation may be accrued, and is paid upon retirement, resignation, or discharge from the County. Compensatory time is earned in accordance with the provisions of the Fair Labor Standards Act, as it applies to government employees.

12. Arbitrage

The Tax Reform Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on local government bonds. Issuing governments must calculate any rebate due and remit the amount due at least every five years. There were no arbitrage rebate payments made during fiscal year 2018.

13. Net Position/Fund Balance (restricted)

Net position represents the difference between assets, deferred outflows (inflows) of resources and liabilities. For the government-wide financial statements, restricted net position represent externally imposed restrictions by creditors, grantors, contributors or laws or regulations of other governments. They may also represent restrictions imposed by law through constitutional provisions or enabling legislation.

MONTGOMERY COUNTY, TEXAS

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14. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

15. OPEB

The County's OPEB plan has been determined using the flow of economic resources measurement focus and the full accrual basis of accounting. This includes for purposes of measuring the OPEB liability, deferred outflows, OPEB expense. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no assets as this is a pay-as-you-go plan.

16. Use of Estimates

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

17. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as actual program revenues.

NOTE 2- RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between **net changes in fund balances – total governmental funds** and **changes in net position of governmental activities** as reported in the government-wide statement of activities. Several of the elements of that reconciliation are more fully explained below.

“Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this difference are as follows:

Capital outlay	\$ 51,786,434
Depreciation expense	(50,689,445)
	<hr/>
Net adjustment to increase net changes in fund balances- total governmental funds to arrive at changes in net position of governmental activities	<hr/> \$ 1,096,989 <hr/>

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

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“The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, seizures, and donations) is to increase net position.” The details of this difference are as follows:

In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources.

Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold.	\$ 170,722
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The acquisition of capital assets by seizure and by donations increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	66,310,158
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Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	\$ 66,480,880
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“The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this difference are as follows:

Debt issued or incurred:	
Issuance of General Obligation debt	\$ (45,670,000)
Premium on bonds issued, net	(5,335,327)
Capital lease financing	(12,771,043)
Principal repayments:	
General Obligation debt	13,155,000
Revenue debt	16,420,000
Certificates of Obligation debt	1,660,000
Capital leases	2,595,572
Net adjustment to decrease net changes in fund balances-total governmental	\$ (29,945,798)

“Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this difference are as follows:

Compensated absences	\$ (79,827)
Accrued interest	(507,329)
Amortization of charge on refunding bonds	(1,466,012)
Amortization of bond discounts	(25,320)
Amortization of bond premiums	4,416,186
Decrease of Net Pension Liability, net of related deferred inflow and outflow amounts	(1,818,348)
Increase of Other Post-Employment Benefits, net of related deferred inflow amounts	(12,099,135)

Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	\$ (11,579,785)
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MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

NOTE 3- STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

A) BUDGETS AND BUDGETARY ACCOUNTING:

The budget law of the State of Texas provides that “the amounts budgeted for the current expenditures from the various funds of the County shall not exceed the balances in said funds plus the anticipated revenues for the current year for which the budget is made as estimated by the County Auditor.” In addition, the law states that the Commissioners’ Court “may, upon proper application, transfer an existing budget surplus during the year to a budget of like kind and fund, but no such transfer shall increase the total of the budget.”

The budget is prepared by the County Auditor and adopted by the Commissioners’ Court following departmental budget reviews and a public hearing. A copy of the budget must be filed with the Clerk of the County Court and made available to the public. The Commissioners’ Court must provide for a public hearing on the budget on some date within ten calendar days after the filing of the budget and prior to its adoption.

The budget is legally adopted by an order of the Commissioners’ Court on a basis consistent with generally accepted accounting principles. The legal level of control (as set forth by statute) is total resources as appropriated to each fund. Any expenditure that alters the total budgeted amounts of a fund must be approved by Commissioners’ Court, and the budget amended. The annual budget is monitored and reported in the financial statements at the *function* level, as management believes that this provides for a more thorough disclosure of the County’s operations.

For fiscal year 2018, formal budgets were adopted for the General Fund, the Special Revenue Funds, and the Debt Service Fund. Formal budgetary integration is not employed for Capital Project Funds, and legal budgets are not adopted, because budgetary control is achieved through legally binding construction contracts. All appropriations lapse at fiscal year-end with the exception of grant awards and certain ongoing projects.

The Commissioners’ Court may approve expenditures as an amendment to the budget to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. Such expenditures would include the re-appropriation of approved but unexpended amounts for encumbrances, grants, and certain projects from the previous fiscal year. In fiscal year 2018, budget amendments totaling \$161,385,887 were approved that met these criteria.

The Commissioners’ Court may also adopt a supplemental budget for the limited purpose of spending proceeds that become available for disbursement in a fiscal year, but are not included in the budget for that budget year. Included in this category are public or private grants or aid money, revenue from intergovernmental contracts, and proceeds from the issuance of debt. In fiscal year 2018, supplemental appropriations were approved in the amounts of \$24,309,305, \$10,674,541, and \$255,948 for grants received, intergovernmental contracts executed, and capital leases approved, respectively.

NOTE 4- DEPOSITS AND INVESTMENTS:

A) DEPOSITS:

Custodial Credit Risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The County does not have a policy for custodial credit risk. As of September 30, 2018, the County’s bank balance (collected funds) was \$188,623,270. At that same date, none of the County’s bank balance was exposed to custodial credit risk since the County’s deposits were insured and collateralized by securities pledged by the depository and held by third party agents of the County in the County’s name.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

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B) INVESTMENTS:

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.

Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

As of September 30, 2018, the Count's governmental activities had the following investments:

<u>Fair Value Measurements Using</u>						
	September 30, 2018	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
<i>Investments Measured at Cost:</i>						
FICA Program	\$ 13,594,400	\$ -	\$ -	7.89%	1	AAAm
<i>Investments Measured at Amortized Cost</i>						
Lone Star Government Overnight Fund	408,928	-	-	0.24%	28	AAAm
TEXPOOL	1,142,518	-	-	0.66%	28	AAAm
Money Market Funds - BPIF	2,802,324	-	-	1.63%	30	AAAm
Money Market Funds - AIM	3,246,840	-	-	1.89%	32	AAAm
Money Market Funds - ICT	609,888	-	-	0.28%	19	AAAm
US Government Agency Securities	21,869,798	-	-	12.72%	0	AA+
<i>Investments Measured at Net Asset Value (NAV), Fair Value:</i>						
TexSTAR	3,701,371	-	-	2.15%	32	AAA
TEXCLASS	10,383,237	-	-	6.04%	52	AAA
LOGIC	88,324,071	-	-	51.36%	31	AAAm
<i>Investments Subject to Fair Value Level:</i>						
Certificates of Deposit - Raymond James	4,500,000	-	4,500,000	2.70%	127	Not Rated
US Government Agency Securities	21,394,644	-	21,394,644	12.44%	0	AA+
Total Value	\$ 171,978,019	\$ -	\$ 25,894,644	100.00%		
Portfolio Weighted Average Maturity					25	

MONTGOMERY COUNTY, TEXAS
Notes to the Financial Statements
September 30, 2018

As of September 30, 2018, the Count's business-type activities had the following investments:

Fair Value Measurement					
	September 30, 2018	Significant Other Observable Inputs (Level 2)	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
<i>Investments Measured at Amortized Cost:</i>					
Money Market Funds	\$ 3,660,747	\$ -	5.00%	1	AAAm
<i>Investments Subject to Fair Value Level:</i>					
U.S. Treasury Notes	5,999,958	5,999,958	7.00%	869	Not Rated
<i>Investments Measured at Cost:</i>					
Master Repurchase Agreements	71,660,470	-	88.00%	686	Not Rated
Total Value	\$ 81,321,175	\$ 5,999,958	100.00%		
Portfolio Weighted Average Maturity				670	

Investment Pools are measured at amortized cost or net asset value (NAV) and are exempt for fair value reporting.

U.S. Government Agency Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quotes prices.

Master Repurchase Agreements are measured at cost and are exempt for fair value reporting.

Money Market Funds are measured at amortized cost and are exempt for fair value reporting.

The TexPool and Lone Star investment pools are external investment pools measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, the investment pool must transact a stable net asset value per share and maintain certain maturity, quality, liquidity and diversification requirements within the investment pool. The investment pools transact at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less and weighted average lives of 120 days or less, investments held are highly rated by nationally recognized statistical rating organizations, have no more than 5% of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

The TexasCLASS, LOGIC, and TexSTAR investment pools are external investment pools measured at NAV. Texas CLASS, LOGIC, and TexSTAR's strategy is to seek preservation of principal, liquidity and current income through investment in a diversified portfolio of short-term marketable securities. The County has no unfunded commitments related to the investment pools. TexasCLASS, LOGIC, and TexSTAR have a redemption notice period of one day and may redeem daily. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national or state emergency that affects the pools' liquidity.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. While the County does not have an investment policy for custodial credit risk, there is no need for such policy because of the nature of the County's investments. A third party institution is required to hold the insured, registered securities underlying the County's investments in a safekeeping account in the County's name.

Interest rate risk. In accordance with its written investment policy, the County manages its exposures to declines in fair value by limiting the maturity of its investments to less than one year at the time of purchase.

Credit risk. While state statutes allow for additional investments, the County's formal investment policy authorizes the County to only invest in the following:

- Obligations of the U.S. Treasury and Governmental Agencies,
- Time deposits,
- Negotiable Order of Withdrawal (NOW) Accounts,
- Investment Pools rated AAA or AAAM by at least 1 nationally recognized rating service,
- Certificates of Deposit, and
- Money Market mutual funds.
- Commercial Paper as defined in Texas Government Code, Section 2256.013

As stated above, Standard and Poor's has rated the three investment pools and the three mutual funds AAAM.

Concentration of credit risk. The County's investment policy does not have any provisions regarding the amount that may be invested in any one issuer. However, the Investment Committee regularly reviews that saturation for anything in excess of 25%.

NOTE 5- PROPERTY TAXES:

The County Tax Assessor-Collector bills and collects property taxes. Revenues are recognized in the Governmental Funds when levied to the extent that they result in current receivables. Property taxes are levied (assessed) and payable on October 1. They attach as an enforceable lien on property as of January 1 of the following year and become delinquent on February 1.

The County is permitted by the Texas State Constitution (Article VIII, Section 9) and statutes to levy taxes of up to \$0.80 per \$100 of assessed valuation for general governmental services and the payment of long-term debt. The combined current tax rate for the year end was \$0.4667 per \$100, which means that the County has a tax margin of \$0.3333 per \$100, and could raise up to \$169,477,328 in additional taxes from the present assessed valuation of \$50,848,283,277 before the limit is reached.

The thirty years' property taxes receivable at September 30, 2018, as reported by the Tax Assessor-Collector are presented as follows:

	Taxes Receivable	Less: Allowance for Uncollectables	Net Taxes Receivable
General Fund	\$5,305,452	\$ 106,109	\$5,199,343
Road & Bridge Fund	749,895	14,998	734,897
Debt Service Fund	1,148,823	22,975	1,125,848
Total Receivable	<u>\$7,204,170</u>	<u>\$144,082</u>	<u>\$7,060,088</u>

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

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Approximately 68% of the outstanding balance of property taxes receivable is not anticipated to be collected in the next year.

NOTE 6- DUE FROM OTHER GOVERNMENTS:

At September 30, 2018, the following amounts were recorded as due to the County:

	Federal	State	Local	Total
General Fund	\$ 3,567,932	\$ 1,086,635	\$2,937,444	\$ 7,592,011
Road & Bridge Fund	-	218,316	176,803	395,119
Other Governmental Funds	6,890,106	23,835,159	278,922	31,004,187
Total Due from Governments	<u>\$10,458,038</u>	<u>\$ 25,140,110</u>	<u>\$3,393,169</u>	<u>\$ 38,991,317</u>

Amounts due from other governments arise from funding received from federal and state grants, as well as interlocal agreements with local governments.

NOTE 7- CAPITAL ASSETS:

A) Governmental Activities:

Primary Government Governmental Activities	Beginning Balance	Additions ⁽¹⁾	Deletions ⁽¹⁾	Ending Balance
Land ⁽²⁾	\$ 90,389,114	\$ 11,116,369	⁽²⁾ \$ -	\$ 101,505,483
Construction in Progress	37,343	336,332	(228,119)	145,556
Total Capital Assets not being depreciated	90,426,457	11,452,701	(228,119)	101,651,039
Buildings ⁽³⁾	214,929,285	1,548,156	-	216,477,441
Improvements ⁽³⁾	23,746,112	458,022	-	24,204,134
Equipment ⁽²⁾⁽³⁾	115,251,070	11,276,396	⁽²⁾ (18,975,918)	107,551,548
Infrastructure	1,400,448,322	97,343,451	(492,965)	1,497,298,808
Total Capital Assets being depreciated	1,754,374,789	110,626,025	(19,468,883)	1,845,531,931
Less accumulated depreciation for:				
Buildings	(73,682,796)	(5,306,468)	-	(78,989,264)
Improvements	(16,799,613)	(1,128,163)	-	(17,927,776)
Equipment	(79,651,459)	(7,699,147)	15,495,756	(71,854,850)
Infrastructure	(882,598,090)	(36,594,670)	384,933	(918,807,827)
Total Depreciation	<u>(1,052,731,958)</u>	<u>(50,728,448)</u>	<u>15,880,689</u>	<u>(1,087,579,717)</u>
Total Capital Assets, net of Accumulated depreciation	<u>\$ 792,069,288</u>	<u>\$ 71,350,278</u>	<u>\$ (3,816,313)</u>	<u>\$ 859,603,253</u>

(1) Amounts representing transfers between categories are included in the columns for both additions and deletions.

(2) As required by GASB 51, this schedule reports intangible assets of \$73,443,333 and \$9,326,086 in land and equipment respectively.

(3) Internal service fund assets are included in these amounts.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

Depreciation Expense:

Depreciation expense was charged to the functions/programs of the primary government's governmental activities as follows:

Governmental activities:	
General Administration	\$ 3,029,908
Judicial	188,054
Legal Services	71,091
Elections	143,599
Financial Administration	11,514
Public Facilities	1,642,963
Public Safety	4,368,130
Health and Welfare	1,505,696
Culture and Recreation	766,130
Conservation	26,263
Public Transportation	38,936,097
Capital assets held by the governments internal service funds are charged to the various functions based on their usage of the assets	39,003
Total depreciation expense-governmental activities	<u>\$50,728,448</u>

B) Business- type Activities:

<u>Primary Government Business-type Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Infrastructure	\$ 65,822,406	\$ 6,960,666	\$ (516,862)	\$ 72,266,210
Total Capital Assets being depreciated	<u>65,822,406</u>	<u>6,443,804</u>	<u>(516,862)</u>	<u>72,266,210</u>
Less accumulated depreciation for:				
Infrastructure	(3,222,462)	(1,098,454)	-	(4,320,916)
Total Depreciation	<u>(3,222,462)</u>	<u>(1,098,454)</u>	<u>-</u>	<u>(4,320,916)</u>
Total Capital Assets, net of Accumulated depreciation	<u>\$ 62,599,944</u>	<u>\$ 5,862,212</u>	<u>\$ (516,862)</u>	<u>\$ 67,945,294</u>

Depreciation Expense:

Depreciation expense was charged to the functions/programs of the primary government's business-type activities as follows:

Business-type Activities:	
Toll Road	\$ 1,098,454
Total depreciation expense-governmental activities	<u>\$ 1,098,454</u>

C) CONSTRUCTION COMMITMENTS:

The County has entered into contracts for the construction, renovation, and improvement of real property. As of September 30, 2018, the County had contracts for various projects in the amount of \$86,986,622 and have paid to date \$33,782,213.

As of September 30, 2018, contracts entered into by the Montgomery County Toll Road Authority (business-type activities) for the SH 249 project amount to \$55,968,425 and have paid to date \$5,698,236.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

D) ENCUMBRANCES:

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	\$ 8,061,966
Road and Bridge Fund	2,054,074
Road Bonds 2016A	34,976,930
Road Bonds 2018	12,467,659
Other Non-Major	14,669,892
Internal Service Funds	211
Enterprise Fund	57,203,903
Total Encumbrances	<u>\$129,434,635</u>

NOTE 8- DISAGGREGATION OF PAYABLE BALANCES:

A) DUE TO OTHER GOVERNMENTS:

The County records certain amounts due to other governments as a result of operating contracts and overpayment of certain grant funds. At September 30, 2018, the following amounts were due to other governments:

<u>Fund</u>	<u>State</u>	<u>Total</u>
General	\$7,630	\$7,630
Other Non-Major	289	289
Total	<u>\$7,919</u>	<u>\$7,919</u>

B) UNEARNED REVENUES:

The County reports unearned revenues in the governmental funds that consist of resources that have been received, but not yet earned.

At September 30, 2018, unearned revenues are presented below:

<u>Fund</u>	<u>Unearned Fees</u>
General	\$5,186,287
Other Non-Major	4,743,215
Total	<u>\$9,929,502</u>

NOTE 9- LONG-TERM DEBT:

General long-term debt consists of general obligation bonds, revenue bonds, certificates of obligation, the County's accrued liability for compensated absences and compensatory time, capital leases, workers' compensation and medical claims and judgments, net pension liability, other post-employment benefit liability, and arbitrage due the federal government. Principal and interest payments on the County's bonded debt, in general, are secured by ad valorem property taxes levied on all taxable property within the County. Payments are recorded in the Debt Service Fund.

MONTGOMERY COUNTY, TEXAS
Notes to the Financial Statements
September 30, 2018

A) **BONDED DEBT:**

A summary of the outstanding governmental bonded debt, at September 30, 2018 is presented:

	Interest Rate (%)	Issue Date	Maturity Date	Bonds Outstanding
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	\$ 28,175,000
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	22,405,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	13,030,000
Refunding Bonds, Series 2014A	5.00	2014	2025	68,815,000
Refunding Bonds, Series 2016	3.00-5.00	2016	2027	58,925,000
Road Bonds, Series 2016	2.00-5.00	2016	2027	52,660,000
Refunding Bonds, Series 2016A	3.00-5.00	2017	2030	46,220,000
Road Bonds, Series 2016A	4.00-5.00	2017	2042	72,985,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	45,670,000
TOTAL GENERAL OBLIGATION BONDS				\$408,885,000
CERTIFICATES OF OBLIGATION:				
Series 2010	3.00-5.40	2010	2039	25,185,000
Series 2012	2.00-5.00	2012	2032	11,765,000
Series 2012A	2.00-5.00	2012	2023	12,140,000
TOTAL CERTIFICATES OF OBLIGATION				\$49,090,000
TOTAL BONDED DEBT				\$457,975,000

All of the County's outstanding bonded debt is assigned a fixed rate of interest.

The Toll Road Project has been financed with senior lien revenue bonds. The proceeds from such bonds, including the interest earned, are being used to finance the construction and the related debt service.

The outstanding business-type bonded debt at September 30, 2018 is as follows:

	Interest Rate (%)	Issue Date	Maturity Date	Bonds Outstanding
SENIOR LIEN REVENUE BONDS:				
Series 2018	5.00	2018	2048	\$ 87,680,000
TOTAL SENIOR LIEN REVENUE BONDS				\$ 87,680,000
TOTAL BONDED DEBT				\$ 87,680,000

B) **CHANGES IN LONG-TERM DEBT:**

The following schedule illustrates changes in the County's Governmental Long-Term Liabilities and Business-Type Liabilities for the year ended September 30, 2018. For each category, management has presented the portion that will be due within one year.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

	Beginning		Provisions	Ending	Due Within
Governmental Activities:	Balance	Additions	(Reductions)	Balance	One Year
Bonds payable:					
General Obligation	\$ 376,370,000	\$45,670,000	\$ (13,155,000)	\$408,885,000	\$15,025,000
Revenue Bonds	16,420,000	-	(16,420,000)	-	-
Certificates of Obligation	50,750,000	-	(1,660,000)	49,090,000	1,715,000
Less deferred amounts:					
Issuance discounts	(332,893)	-	25,321	(307,572)	-
Issuance Premiums	46,836,144	5,335,327	(4,416,186)	47,755,285	-
Total bonds payable	490,043,251	51,005,327	(35,625,865)	505,422,713	16,740,000
Capital leases	3,777,887	12,771,043	(2,595,572)	13,953,358	2,374,456
Workers' Comp Obligation	1,610,050	830,137	(825,279)	1,614,908	500,000
Medical Obligation	5,213,837	20,927,075	(20,992,313)	5,148,599	5,148,599
Total OPEB Liability ⁽¹⁾	175,403,941	27,642,488	(15,340,606)	187,705,823	-
Net Pension Liability	48,318,814	37,184,548	(63,334,081)	22,169,282	
Compensated absences	13,941,832	9,490,182	(9,410,354)	14,021,660	8,965,086
Total Long-term Liabilities	\$ 643,965,832	\$217,010,032	\$(110,939,521)	\$750,036,343	\$33,728,141

(1) Per GASB 75, beginning balance for Total OPEB Liability includes the restatement of the Total OPEB Liability as of 2017. See Notes 1B and 20 for information regarding the implementation of GASB 75.

Internal Service Funds predominantly serve the governmental funds. Accordingly, long term liabilities, including Workers' Compensation and Medical, reported in those funds are included as part of the above totals for governmental activities. At year end, \$1,614,908 for Workers' Compensation obligation and \$5,148,599 for Medical obligation were included in the above amounts. Since medical claims are typically resolved within 60 days after occurrence, the entire claims liability is due within one year.

At year end, \$1,751,864 of special revenue funds compensated absences is included in the above amounts. The remaining balance of \$12,269,796 will be liquidated by the general fund. In prior years, compensated absences have been liquidated by the County's general fund and special revenue funds. The OPEB obligation will be liquidated by the general fund. In prior years, the OPEB obligation was liquidated by the general fund.

	Beginning		Provisions	Ending	Due Within
Business-Type Activities:	Balance	Additions	(Reductions)	Balance	One Year
Bonds payable:					
Senior Lien Revenue Bonds	\$ -	\$87,680,000	\$ -	\$ 87,680,000	\$ -
Unamortized Premium	-	8,046,540	(268,218)	7,778,322	-
Total bonds payable	-	95,726,540	(268,218)	95,458,322	-
Total Long-term Liabilities	\$ -	\$95,726,540	\$ (268,218)	\$ 95,458,322	\$ -

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

C) ANNUAL DEBT SERVICE REQUIREMENTS TO MATURITY:

The following table lists the debt requirements, by debt type for governmental activities:

Maturity	General Obligation Bonds		Certificates of Obligation	
	Principal	Interest	Principal	Interest
2019	\$ 15,025,000	\$ 18,757,356	\$ 1,715,000	\$ 2,197,830
2020	15,585,000	18,220,569	1,770,000	2,142,236
2021	18,580,000	17,480,263	810,000	2,099,727
2022	19,625,000	16,530,138	1,665,000	2,051,686
2023	19,570,000	15,556,513	2,785,000	1,963,192
2024-2028	114,685,000	61,705,990	15,120,000	7,857,484
2029-2033	110,245,000	33,006,318	15,365,000	4,268,031
2034-2038	47,440,000	16,128,350	8,070,000	1,603,260
2039-2043	48,130,000	4,446,713	1,790,000	48,330
Total	\$408,885,000	\$201,832,210	\$ 49,090,000	\$ 24,231,776

The following table lists the debt requirements, by debt type for business-type activities:

Maturity	Revenue Bonds	
	Principal	Interest
2019	\$ -	\$ 4,384,000
2020	-	4,384,000
2021	-	4,384,000
2022	-	4,384,000
2023	500,000	4,384,000
2024-2028	8,945,000	21,058,250
2029-2033	13,075,000	18,315,000
2034-2038	16,685,000	14,702,750
2039-2043	21,295,000	10,093,000
2044-2048	27,180,000	4,209,500
Total	\$ 87,680,000	\$ 90,298,500

D) PRIOR YEAR DEFEASANCE OF DEBT:

In prior years, the County defeased multiple debt issues by creating separate irrevocable trust funds. New debt was issued and the proceeds were used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until it is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed from the government-wide financial statements.

On January 9, 2018 the County authorized the use of available funds received through the Pass Through Toll Agreement to defease the remaining outstanding debt as it relates to the Pass Through Toll Program. This resulted in the defeasance of \$12,565,000 of Pass-Through Toll Revenue & Limited Tax Bonds, Series 2009 and \$3,855,000 of Pass-Through Toll Revenue & Limited Tax Bonds, Series 2010 by funds being placed in an irrevocable escrow account to provide for the future debt service payments.

MONTGOMERY COUNTY, TEXAS
Notes to the Financial Statements
September 30, 2018

As of September 30, 2018, defeased but outstanding debt from prior year refunding transactions consisted of the following:

<u>Series</u>	<u>Amount</u>
Unlimited Tax Road Bonds, Series 2006B	\$ 20,195,000
Unlimited Tax Road Bonds, Series 2008B	34,705,000
Pass-Through Toll Revenue Bonds, Series 2009	2,905,000
Pass-Through Toll Revenue Bonds, Series 2010	4,905,000
Pass-Through Toll Refunding Bonds, Series 2012	15,880,000
Certificates of Obligation, Series 2010A	1,960,000
Refunding Bonds, Series 2010	15,205,000
Total Defeased but Outstanding	<u>\$ 95,755,000</u>

E) FUTURE BORROWING:

In November 2015, the voters of Montgomery County approved the issuance of \$280 million in unlimited tax road bonds to fund road improvements throughout the County. The County issued a total of \$190.4 million of these road bonds. This leaves the remaining authorized amount at \$89.6 million to be issued in subsequent periods.

F) CONDUIT DEBT OBLIGATIONS:

Harris County Health Facilities Development Corporation and Harris County Cultural Education Facilities Finance Corporation issued bonds to provide financial assistance to private and public sector entities engaged in activities that are deemed to be in the public interest. These bonds are obligations of the issuing entities payable solely from the proceeds of the underlying financing agreements and, in the opinion of legal counsel, do not represent indebtedness or liability to the issuing entity, to Montgomery County, Texas, to the State of Texas, or to any political subdivision; therefore, they are not reported as liabilities in the County's financial statements.

Harris County Health Facilities Development Corporation- The corporation issues bonds if there is a public benefit or purpose that is necessary or convenient for health care, research, or education. Its activity is included in this disclosure because its bonds have been issued for the benefit of organizations located in Montgomery County. As of February 28, 2018, there were nine (9) series of bonds outstanding with an aggregate principal payable of \$740,301,000. The bonds will be repaid from sources defined in the various underlying financing agreements between the corporation and the entities for whose benefit the bonds were issued.

Harris County Cultural Education Facilities Finance Corporation- The corporation issues bonds for the purpose of defraying expansion costs, for Space Center Houston projects, Houston Livestock Show and Rodeo projects, Baylor College of Medicine, Memorial Hermann Healthcare System, Methodist Hospital System, Texas Medical Center projects, and the Young Men's Christian Association (YMCA) of the Greater Houston Area and others. Its activity is included in this disclosure because its bonds have been issued for the benefit of organizations located in Montgomery County. As of February 28, 2018 there were forty-nine (49) series of Bonds outstanding with an aggregate principal payable of \$4,449,288,713. The Bonds will be repaid from payments required to be made under loan agreements between the issuing entity and the aforementioned parties.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

G) CAPITAL LEASES:

The County has entered into capital lease agreements for the lease/purchase/construction of certain heavy road equipment, vehicles, and buildings. Acquisition of equipment with a value of \$12,771,043 was financed during the current fiscal year under capital leases and recorded in the Capital Assets portion of the government-wide financial statements. Depreciation expense for these assets is included as part of the depreciation expense detailed in Note 7. The lease agreements are classified as capital leases because title passes to the County at the end of the lease term, and are included as leases payable in the Long-Term Debt portion of the government-wide statements. The present value of future minimum capital lease payments at September 30, 2018 and the funds from which they will be paid are as shown below:

Year	General	Special Revenue	
Ending	Fund	Funds	Total
2019	\$ 2,020,377	\$ 885,896	\$ 2,906,273
2020	1,959,354	474,846	2,434,200
2021	1,959,355	88,868	2,048,223
2022	1,959,355		1,959,355
2023	1,959,354		1,959,354
2024-2025	3,918,710		3,918,710
Total Minimum Lease Payments	13,776,505	1,449,610	15,226,115
Less: amount representing interest	1,201,650	71,107	1,272,757
Present value-minimum lease payments	<u>\$12,574,855</u>	<u>\$ 1,378,503</u>	<u>\$ 13,953,358</u>

NOTE 10- INTER-FUND RECEIVABLES, PAYABLES, AND TRANSFERS:

A) DUE FROM/DUE TO OTHER FUNDS:

Activity between funds that represents the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at fiscal year-end are referred to as “due from/due to other funds.” Inter-fund balances are expected to be repaid within one year from the date of the financial statements, and are routine in nature.

The composition of inter-fund balances as of September 30, 2018 was as follows:

	Receivables	Payables
General Fund	\$ 45,126,313	\$ 73,368,259
Road and Bridge Fund	378,502	3,699,328
Debt Service Fund	1,194,831	-
Road Bonds Series 2016A Fund	-	2,537,390
Road Bonds Series 2018 Fund	-	1,402,354
Non-major Governmental Funds	47,581,807	17,794,880
Internal Service Funds	24,668,159	378,502
Enterprise Fund	-	19,768,899
Total	<u>\$ 118,949,612</u>	<u>\$ 118,949,612</u>

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

B) **TRANSFERS:**

Transfers are used to a) move revenues from the fund that the statute or budget requires to collect them to the fund that the statute or budget requires to expend them, b) move receipts from bond refundings and residual balances from capital project funds to the debt service fund to pay debt obligations, and c) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Inter-fund transfers for the year ended September 30, 2018 were:

	Transfers In	Transfers Out
General Fund	\$ 10,227,859	\$ 26,686,410
Road and Bridge Fund	1,367,134	103,393
Debt Service Fund	907,409	-
Non-major Governmental Funds	25,863,583	1,286,624
Internal Service Funds	227,263	2,732,358
Enterprise Fund	-	7,784,462
Total	<u>\$ 38,593,248</u>	<u>\$ 38,593,247</u>

Although inter-fund activity is reported in the fund financial statements, it has been eliminated in the government-wide financial statements. There is a difference between transfers in and out that is due to rounding.

MONTGOMERY COUNTY, TEXAS**Notes to the Financial Statements****September 30, 2018****NOTE 11- FUND BALANCES:**

The following table provides detail of the classification of fund balances as reported in the fund financial statements:

	General	Road & Bridge	Debt Service	Road Bonds Series 2016A	Road Bonds Series 2018	Other Governmental Funds	Total Governmental Funds
Non-Spendable							
Prepaid	\$ -	\$ -	\$ -	\$ -	-	\$ 618,735	\$ 618,735
Total Non-Spendable	-	-	-	-	-	618,735	618,735
Restricted for:							
Capital Projects	-	-	-	39,757,804	41,038,687	29,541,441	110,337,932
Debt Service	-	-	15,756,559	-	-	-	15,756,559
General Admin	-	-	-	-	-	5,672,126	5,672,126
Financial Admin	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-
Judicial	223,555	-	-	-	-	1,533,960	1,757,515
Legal Services	4,903	-	-	-	-	406,773	411,676
Elections	-	-	-	-	-	310,553	310,553
Public Facilities	-	-	-	-	-	-	-
Public Safety	1,705,810	-	-	-	-	7,990,520	9,696,330
Health & Welfare	173,391	-	-	-	-	4,848,728	5,022,119
Culture & Recreation	13,844	-	-	-	-	110,596	124,440
Public Transportation	-	1,666,237	-	-	-	659,966	2,326,203
Total Restricted	2,121,503	1,666,237	15,756,559	39,757,804	41,038,687	51,074,663	151,415,453
Committed for:							
Capital Projects	891,893	-	-	-	-	32,423,537	33,315,430
General Admin	866,023	-	-	-	-	-	866,023
Financial Admin	7,035,110	-	-	-	-	-	7,035,110
Conservation	-	4,494	-	-	-	-	4,494
Public Facilities	1,436,835	4,339	-	-	-	-	1,441,174
Public Safety	4,698,451	-	-	-	-	-	4,698,451
Judicial	139,380	-	-	-	-	11,886	151,266
Legal Services	11,030	-	-	-	-	-	11,030
Elections	11,686	-	-	-	-	-	11,686
Culture & Recreation	84,605	-	-	-	-	-	84,605
Health & Welfare	262,760	-	-	-	-	-	262,760
Public Transportation	6,177	2,045,241	-	-	-	-	2,051,418
Total Committed	15,443,950	2,054,074	-	-	-	32,435,423	49,933,447
Assigned to:							
OPEB Obligation	75,082,330	-	-	-	-	-	75,082,330
Judicial	-	-	-	-	-	1,853,945	1,853,945
Public Transportation	-	10,265,986	-	-	-	-	10,265,986
Total Assigned	75,082,330	10,265,986	-	-	-	1,853,945	87,202,261
Unassigned	44,851,001	-	-	-	-	-	44,851,001
Total Fund Balances	\$137,498,784	\$ 13,986,297	\$ 15,756,559	\$ 39,757,804	41,038,687	\$ 85,982,766	\$334,020,897

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

NOTE 12- OPERATING LEASES:

The County is a party to several lease agreements. Significant terms are discussed below:

Office Space- The County leases 4,474 square feet of office space to the Conroe Symphony Orchestra for a period of sixty months. The term of this lease is July 1, 2015 through June 30, 2020. The monthly rent of \$1,200 is recorded in the General Fund.

The County leases 2,872 square feet of office space to the Montgomery County Housing Authority on a month-to-month basis. The monthly rent is \$425 and is recorded in the General Fund.

The County also leases office space at the East Montgomery County Community Development Building to Lakewood Family Practice and/or Dr. N. K. Karimjee, for a period of eighty-four months. The original term of this lease was through July 1, 2014 and was amended to renew through July 2021. The monthly rent of \$3,500 is recorded in the Community Development Fund. The building is recorded as a Capital Asset in the County's government-wide financial statements at a cost of \$2,660,776, less accumulated depreciation of \$733,308.

Additionally, the County leases office space at a low income medical clinic to the Magnolia Family Practice Clinic and/or Dr. N. K. Karimjee, for a period of 84 months ending on March 10, 2021. The monthly rent of \$2,500 and utilities of \$400 is recorded in the Community Development Fund.

Following is a schedule of lease payments on office space leases through the ending dates of the agreements:

<u>Year Ending</u>	
<u>September 30,</u>	
2019	107,550
2020	106,950
2021	81,650
2022	39,900
Total Future Lease Payments	<u>\$ 336,050</u>

NOTE 13- RISK MANAGEMENT:

A) EMPLOYEE HEALTH BENEFITS:

Effective January 1989, the County established a partially self-funded trust plan which offers medical and life insurance coverage to employees and their dependents. The County maintains excess loss insurance, which limits annual claims paid from the plan to a maximum of \$200,000 per plan participant. This excess loss reinsurance policy includes a contract provision that eliminates a large claim run off liability. A third party administrator is employed by the plan to administer claims. A trustee has been engaged to receive employer and employee contributions and to disburse payments to the providers of the plan. Costs relating to the plan are recorded as expenditures in the internal service fund. In prior years these costs were recorded in the General Fund. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

The plan is funded to discharge liabilities as they become due. Claims incurred and reported, but not paid at September 30, 2018, were \$563,139. Claims incurred but not reported (IBNR) at September 30, 2018, are estimated to be \$4,585,460. Estimates are not based on actuarial calculations, but rather on historical trends. Both amounts have been recorded as expenditures in the Self Insurance Medical Fund, an internal service fund, and a liability has been established.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

Changes in the health claims liability for the two fiscal years ended September 30, 2018 and September 30, 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Unpaid claims, beginning of year	\$ 5,213,837	\$ 3,616,159
Incurred claims (includes IBNR)	20,927,075	21,719,722
Claim payments	<u>(20,992,313)</u>	<u>(20,122,044)</u>
Unpaid claims, end of year	<u>\$ 5,148,599</u>	<u>\$ 5,213,837</u>

During the year ended September 30, 2018, the plan received contributions in the amounts of \$29,220,306 and \$2,671,031 from the employer and employees, respectively. The contributions made by employees included contributions by qualified retirees and certain former employees covered by the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA). In addition to the claim payments made, the plan also expended \$1,198,316 in administrative costs and \$2,489,186 for reinsurance and insurance premiums.

B) WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY:

As of January 1, 2003, the County established a partially self-funded program to cover claims by employees arising from job related injuries. The program offers coverage at the statutorily required limits required by the State of Texas. A third party administrator has been engaged by the County to adjudicate claims, provide nurse case management, pre-certification and bill review. Excess loss insurance was purchased to limit the claims loss to the County to no more than \$250,000 per individual claim in 2018.

Costs associated with this program are recorded as expenditures in the Self Insurance Workers' Compensation Fund, which is an Internal Service Fund. Prior to fiscal year 2011, these costs were recorded in the General Fund. Liabilities are recorded when it is probable that a loss has occurred and when an amount can be reasonably estimated. During the year ended September 30, 2018, the County expended \$91,898 for administrative costs and \$294,256 for excess loss insurance premiums.

Changes in the Workers' Compensation liability for the two fiscal years ended September 30, 2018 and September 30, 2017 are detailed below:

	<u>2018</u>	<u>2017</u>
Unpaid claims, beginning of year	\$ 1,610,050	\$ 1,347,167
Current year claims and changes in estimates (includes IBNR)	830,137	979,783
Claim payments	<u>(825,279)</u>	<u>(716,900)</u>
Unpaid claims, end of year	<u>\$1,614,908</u>	<u>\$1,610,050</u>

C) PROPERTY, CASUALTY AND BOILER COVERAGE:

The County purchased reinsurance coverage for certain property including vehicle, equipment and contents coverage for the fiscal year. Self-Insured Retentions are maintained at the following levels:

• Buildings and Contents	\$100,000
• Boats and Vehicles with less than 6 wheels	\$ 10,000
• Vehicles Heavy Equipment above 6 wheels	\$ 25,000
• Boilers and HVAC systems	\$ 1,500
• Pollution (Storage Tank) Liability	\$ 10,000

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

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Total insured values exceed \$395,000,000 for the first three coverages listed above and an additional \$100,000,000 for boilers and HVAC systems.

The County paid \$485,265 in premiums in fiscal year 2018, and recorded the expenditure in the Accident Liability Fund. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

D) GENERAL AND OTHER LIABILITY COVERAGES:

The County purchased reinsurance coverage for General Liability, Auto Liability, Public Officials' Liability, Law Enforcement Liability, Marine Liability, Crime Coverage, Employee Benefits Liability and Airport Operators' Liability. Self-Insured Retentions are maintained at the \$100,000 level per occurrence by the type of coverage with the exception of the Airport Operators' Liability, which has no deductible. The Public Officials' Liability and Employee Benefits Liability are written on a "claims-made basis". The County and District Clerks have a \$25,000 deductible on the Public Officials Liability. Coverage limits are set at \$1,000,000 per claim by type of coverage. The Airport Operators' Liability is set to \$10,000,000. The Pollution Liability (Storage Tank) limit is \$1,000,000 each incident/\$1,000,000 aggregate limit.

Effective December 1, 2003, the County began participating in an individual public entity risk pool, for the coverages listed in subsections B, C, and D above, to transfer certain risks associated with property, casualty, liability and workers' compensation. In addition to those coverages, the County purchased an additional aggregate reinsurance policy. The aggregate coverage loss fund is written on a claims-made basis and is capped at \$1,800,000 for the fiscal year. Note 16 describes the County's obligation under liability claims for 2018.

NOTE 14- EMPLOYEE RETIREMENT PLAN:

A) PLAN DESCRIPTION:

The County's nontraditional defined benefit pension plan, Texas County and District Retirement System (TCDRS), provides pensions for all of its full-time employees. The TCDRS Board of Trustees is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 760 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX, 78768.

B) BENEFITS PROVIDED:

TCDRS provides retirement, disability, and death benefits. The plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire with 8 or more years of service at age 60 and above, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

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

MONTGOMERY COUNTY, TEXAS

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monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. The plan is open to new entrants.

C) **EMPLOYEES COVERED BY BENEFIT TERMS:**

Inactive employees or beneficiaries currently receiving benefits	885
Inactive employees entitled to but not yet receiving benefits	1,523
Active employees	2,338

D) **CONTRIBUTIONS:**

Montgomery County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 12.27 percent and \$15,579,849 for the months of the calendar year 2017.

The deposit rate payable by the employee members for calendar year 2017 was 6.0 percent as adopted by the Commissioners' Court. The employee deposit rate and the employer contribution rate may be changed by the Commissioners' Court within the options available in the TCDRS Act.

E) **ACTUARIAL ASSUMPTIONS:**

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Payroll growth	3.25%
Real rate of return	5.25%
Long-term investment return	8.0%

The actuarial assumptions that determined the total pension liability as of December 31, 2017 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016. In addition, mortality rates were based on the following mortality tables:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the Rp-2014 Disabled annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

The numbers shown are based on January 2018 information for a 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon.

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
US Equities	11.50%	4.55%
Private Equity	16.00%	7.55%
Global Equities	1.50%	4.85%
International Equities --Developed	11.00%	4.55%
International Equities - Emerging	8.00%	5.55%
Investment - Grade Bonds	3.00%	0.75%
Strategic Credit	8.00%	4.12%
Direct Lending	10.00%	8.06%
Distressed Debt	2.00%	6.30%
REIT Equities	2.00%	4.05%
Master Limited Partnerships	3.00%	6.00%
Private Real Estate Partnerships	6.00%	6.25%
Hedge Funds	18.00%	4.10%
Total	100.00%	

The discount rate used to measure the total pension liability was 8.10%. The discount rate was determined using an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods. The employee is legally required to make the contribution specified in the funding policy. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable. Based on the above assumptions, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the net pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, a discount rate of 8.10% has been used. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

F) PLAN FIDUCIARY NET POSITION:

Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS financial report.

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

Changes in the Net Pension Liability:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2016	<u>\$454,061,823</u>	<u>\$405,743,008</u>	<u>\$48,318,815</u>
Changes for the year:			
Service cost	16,423,336	-	16,423,336
Interest	37,357,960	-	37,357,960
Effects of plan changes	-	-	-
Effect of economic/demographic gains or losses	1,078,188	-	1,078,188
Effect of assumptions changes or inputs	1,244,964	-	1,244,964
Refund of contributions	(988,187)	(988,187)	-
Benefit payments	(17,931,716)	(17,931,716)	-
Administrative expense	-	(311,951)	311,951
Member contributions	-	7,638,026	(7,638,026)
Net investment income	-	59,293,448	(59,293,448)
Employer contributions	-	15,579,849	(15,579,849)
Other changes	-	54,609	(54,609)
Net changes	<u>\$ 37,184,545</u>	<u>\$ 63,334,078</u>	<u>(\$26,149,533)</u>
Balances at December 31, 2017	<u>\$491,246,368</u>	<u>\$469,077,086</u>	<u>\$22,169,282</u>

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10%) or 1-percentage-point higher (9.10%) than the current rate.

	1% Decrease (7.10%)	Current Discount Rate (8.10%)	1% Increase (9.10%)
County's Net Pension Liability/(Asset)	<u>\$91,175,370</u>	<u>\$22,169,282</u>	<u>\$(35,486,498)</u>

**G) PENSION EXPENSE AND DEFERRED OUTFLOWS/ (INFLOWS) OF RESOURCES
RELATED TO PENSIONS:**

For the fiscal year ended September 30, 2018, the County recognized pension expense of \$17,656,136. At September 30, 2018, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,460,185	\$ 1,898,066
Changes of assumptions	3,139,580	-
Net difference between projected and actual earnings	-	3,871,510
Contributions made subsequent to measurement date	12,248,499	-
	<u>\$ 16,848,264</u>	<u>\$ 5,769,576</u>

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

The \$12,248,499 reported as deferred outflows of resources related to pensions from County contribution subsequent to the measurement date will be recognized as a reduction of net pension liability in the fiscal year ended September 30, 2019. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30, 2018

2019	\$	4,281,166
2020		3,244,004
2021		(4,222,614)
2022		(4,859,559)
2023		387,190
Total	\$	<u>(1,169,811)</u>

NOTE 15- OTHER POST-EMPLOYMENT BENEFITS (OPEB):

A) PLAN DESCRIPTION:

Effective January 1, 2000, Commissioners' Court adopted a plan to pay for health benefit coverage for qualified retirees under a single-employer defined benefit plan. To qualify for inclusion in the coverage, an individual must currently attain either 15 continuous years of full-time employment (for employees hired prior to October 1, 2009) or 25 continuous years of full-time employment (for employees hired after October 1, 2009) with the County and be eligible for a retirement annuity from the Texas County and District Retirement System. The employee can elect to waive health benefit coverage. The County is under no obligation to provide this benefit, and the decision to do so is made by the Commissioners' Court on a year-to-year basis.

Additionally, the County offers an employee-funded health benefit to those who do not meet the above criteria. The County is obligated to provide this benefit subject to requirements of Chapter 175 of the Texas Local Government Code. Contribution levels are determined by Commissioner's Court on a year-to-year basis. The benefit level is the same as that for a full time regular employee, as further disclosed in Note 13-A.

C) EMPLOYEES COVERED BY BENEFIT TERMS:

Inactive employees or beneficiaries currently receiving benefits	361
Inactive employees entitled to but not yet receiving benefits	-
Active employees	1,999

D) TOTAL OPEB LIABILITY:

The County's total OPEB liability of \$187,705,823 was measured as of September 30, 2018, and was determined by an actuarial valuation as of that date.

MONTGOMERY COUNTY, TEXAS
Notes to the Financial Statements
September 30, 2018

The total OPEB liability in the September 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40%
Salary Increases	3.25%
Discount Rate	3.83%

Mortality rates were based on MP-2018. There was no change in the underlying mortality table, which is the RPH-2014 Employee and Healthy Annuitant mortality table.

Changes in the Total OPEB Liability

	Total OPEB Liability (a)
Balance at 9/30/2017	<u>\$175,403,940</u>
Changes for the year:	
Service Cost	8,336,459
Interest	6,975,183
Differences between expected and actual experience	231,712
Changes in Assumptions/Inputs	-
Change in Benefit Terms	-
Benefit payments	(3,241,471)
Administrative Expense	-
Net Changes	<u>12,301,883</u>
Balance at 9/30/2018	<u>\$ 187,705,823</u>

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.83 percent) or 1-percentage-point higher (4.83 percent) than the current discount rate:

	1% Decrease (2.83%)	Current Discount Rate (3.83%)	1% Increase (4.83%)
Total OPEB Liability	\$229,710,065	\$187,705,823	\$155,415,936

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

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

	1% Decrease	Current Healthcare Cost Rate	1% Increase
Total OPEB Liability	\$151,027,601	\$187,705,823	\$237,756,803

E) **OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB:**

For the year ended September 30, 2018, the County recognized OPEB expense of \$15,340,606. At September 30, 2018, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 202,748

Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30, 2018		
2019	\$	28,964
2020		28,964
2021		28,964
2022		28,964
2023		28,964
Thereafter		57,928
Total	\$	<u>202,748</u>

NOTE 16- CONTINGENT LIABILITIES:

A) **GENERAL LIABILITIES:**

For fiscal year 2018, the County participated in a public entity risk pool, to which certain losses arising from liability claims were transferred. The premium for this coverage, \$319,049, was recorded in the Accident Liability Fund, as part of the Internal Service Funds. In addition, the County expended \$154,619 for damages in connection with eighteen (18) claims, for which the deductible had not been satisfied.

B) **GRANTS:**

The County receives various grant monies that are subject to audit and adjustment by the grantor agencies. Any disallowed expenditure will become a liability of the County. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

C) **LITIGATION:**

The County is a defendant in a number of lawsuits with claims for damages in excess of \$5,000,000. These claims result primarily from assertions by former employees that they were

MONTGOMERY COUNTY, TEXAS

Notes to the Financial Statements

September 30, 2018

wrongfully discharged, allegations by jail inmates that their rights were violated while incarcerated in the County jail, and claims by individuals arising from property damages. The County paid \$413,475 for legal counsel to defend existing claims. These costs are accounted for in the Accident Liability Fund. The County intends to vigorously contest all the cases, and legal counsel is of the opinion that the County will prevail in all cases which may have a material effect on the financial position of the County. For additional information on the County's coverage amounts see Note 13-D.

NOTE 17- TAX ABATEMENTS:

The County enters into property tax abatement agreements with local businesses under the Texas Tax Code, Title 3. Subtitle B, Chapter 312. Texas Property Re-development and Tax Abatement Act (the Act). Under the Act, Counties may grant property tax abatements in accordance with guidelines set forth by the Commissioners' Court. The County may grant property tax abatements for economic projects under the program that are reasonably expected to increase taxable ad valorem tax value of at least \$1,000,000 and that must be expected to prevent the loss of jobs or retain, increase, or create jobs in the County. Abatements are obtained by application by the property owner to either the County Judge or the Tax Assessor-Collector.

A facility may be eligible if it is a: aviation facility, manufacturing facility, regional distribution center, research facility, office building or any other real property not excluded under Section III (c). Abatement may only be granted for the additional value of eligible property improvements made subsequent to and specified in an Abatement Agreement between the County and the property owner and lessee (if required), subject to such limitations as Commissioners' Court may require. New facilities and improvements to existing facilities may be eligible for purposes of modernization or expansion if they are in excess of 1,000,000. Additionally, they must create or retain permanent jobs in order to be eligible for consideration. Abatement may be extended to the value of buildings, structures, site improvements plus that office space, and related fixed personal property improvements necessary to the operation and administration of the facility. Abatement may also be extended to the taxable value of aircraft, but only in conjunction with other eligible property and/or improvements that creates new value in addition to that of the aircraft.

Abatements are granted effective with the January 1 valuation date immediately following the date of execution of the agreement.

For the fiscal year ended September 30, 2018, the County abated property taxes totaling \$2,276,553 under this program which includes twenty (20) entities.

NOTE 18- NEW ACCOUNTING PRONOUNCEMENTS:

The Governmental Accounting Standards Board (GASB) has recently issued several new statements. A listing follows of those that apply to the County. These statements will be implemented in subsequent years, as required by the GASB.

GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*, will improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improve the relevance of financial statement

MONTGOMERY COUNTY, TEXAS
Notes to the Financial Statements
September 30, 2018

information for certain component units. The requirements of this statement will be effective for the County for the fiscal year ending September 30, 2020.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, will improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The requirements of this statement will be effective for the County for the fiscal year ending September 30, 2020.

GASB Statement No. 87, *Leases*, will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. The requirements of this statement will be effective for the County for the fiscal year ending September 30, 2021.

GASB Statement No. 84, *Fiduciary Activities*, will enhance consistency and comparability by establishing specific criteria for identifying activities that should be reported as fiduciary activities and clarifying whether and how business-type activities should report their fiduciary activities. The requirements of this statement will be effective for the County for the fiscal year ending September 30, 2020.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, will establish uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. The requirements of this statement will be effective for the County for the fiscal year ending September 30, 2019.

NOTE 19- SUBSEQUENT EVENTS:

On November 1, 2018, Commissioners Court issued Unlimited Tax Road Bonds, Series 2018B in the amount of \$89,010,000 and Unlimited Tax Refunding Bonds, Series 2018 in the amount of \$26,965,000. Proceeds from the sale of the road bonds will be used for road improvements within the County and payment of the costs of issuance of the road bonds. Proceeds from the Refunding Bonds will be used to refund and defease certain outstanding obligations.

NOTE 20- PRIOR PERIOD ADJUSTMENT:

Net Position at September 30, 2017 was restated for the inclusion of the Total OPEB Liability, as the County implemented GASB 75. Details of this adjustment are as follows:

	Governmental Activities Net Position
Beginning fund balance and net position, as previously reported	\$ 567,995,731
Inclusion of Total OPEB Liability	<u>(94,343,780)</u>
Beginning fund alance and net position, as restated	<u>\$ 473,651,951</u>

MONTGOMERY COUNTY, TEXAS
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability

	2015	2016	2017	2018
Total Pension Liability				
Service Cost	\$ 13,961,075	\$ 14,877,252	\$ 16,207,504	\$ 16,423,336
Interest	29,231,819	31,734,340	34,011,062	37,357,960
Effect of plan changes	-	(3,634,696)	419,483	-
Effect of economic/demographic gains or losses	1,603,366	(3,796,129)	40,860	1,078,188
Effect of assumptions changes or inputs	-	4,204,219	-	1,244,964
Benefit Payments, including refunds of employee contributions	(13,944,641)	(15,341,208)	(16,391,080)	(18,919,903)
Net change in total pension liability	30,851,619	28,043,778	34,287,829	37,184,545
Total pension liability - beginning	360,878,598	391,730,217	419,773,994	454,061,823
Total pension liability - ending	<u>\$ 391,730,217</u>	<u>\$ 419,773,995</u>	<u>\$ 454,061,823</u>	<u>\$ 491,246,368</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 12,941,853	\$ 18,689,688	\$ 15,909,431	\$ 15,579,849
Contributions - employee	6,328,534	6,694,227	7,100,748	7,638,026
Net Investment income	22,791,347	(5,580,229)	27,516,524	59,293,448
Benefit payments, including refunds of employee contributions	(13,944,641)	(15,341,208)	(16,391,080)	(18,919,903)
Administrative expenses	(272,575)	(266,281)	(299,286)	(311,951)
Other	200,508	(135,551)	344,834	54,609
Net change in plan fiduciary net position	28,045,026	4,060,646	34,181,171	63,334,078
Plan Fiduciary Net Position - beginning	339,456,166	367,501,192	371,561,838	405,743,008
Plan Fiduciary Net Position - ending	<u>\$ 367,501,192</u>	<u>\$ 371,561,838</u>	<u>\$ 405,743,009</u>	<u>\$ 469,077,086</u>
County's net pension liability - ending	<u>\$ 24,229,025</u>	<u>\$ 48,212,157</u>	<u>\$ 48,318,814</u>	<u>\$ 22,169,282</u>
Plan fiduciary net position as a percentage of the total pension liability	93.81%	88.51%	89.36%	95.49%
Covered - employee payroll	\$ 105,475,573	\$ 111,570,445	\$ 118,329,101	\$ 126,975,182
County's net pension liability as a percentage of covered payroll	22.97%	43.21%	40.83%	17.46%

The amounts presented for the fiscal year were determined as of the Plan's fiscal year end, December 31 of the prior year. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

MONTGOMERY COUNTY, TEXAS
Required Supplementary Information
Schedule of County Contributions

	2015	2016	2017	2018
Actuarially determined contribution	\$ 11,834,359	\$ 12,194,650	\$ 12,105,067	\$ 13,751,412
Actual Employer Contribution	12,941,853	18,689,688	15,909,431	15,579,849
Contribution deficiency (excess)	<u>\$ (1,107,494)</u>	<u>\$ (6,495,039)</u>	<u>\$ (3,804,363)</u>	<u>\$ (1,828,437)</u>
Covered payroll	\$ 105,475,573	\$ 111,570,445	\$ 126,429,336	\$ 129,014,477
Contributions as a percentage of covered payroll	12.30%	16.80%	12.60%	12.08%

Notes to Schedule

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	8.8 years
Asset valuation method	5 year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career, including inflation
Investment rate of return	8.00%, net of administrative and investment expense
Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the MP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The amounts presented for the fiscal year were determined as of the County's fiscal year end, September 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

MONTGOMERY COUNTY, TEXAS
Required Supplementary Information
Schedule of Changes in the County's Total OPEB Liability and Related Ratios

	<u>2018</u>
Total OPEB Liability	
Service Cost	\$ 8,336,459
Interest	6,975,183
Changes of benefit terms	-
Differences between expected and actual experience	231,712
Changes in assumptions or other inputs	-
Benefit payments	<u>(3,241,471)</u>
Net change in total OPEB liability	12,301,883
Total OPEB liability - beginning	175,403,940
Total OPEB liability - ending	<u><u>\$ 187,705,823</u></u>
 Covered- employee payroll	 \$ 116,286,612
Total OPEB liability as a percentage of covered-employee payroll	161.40%
Notes to Schedule:	
Changes in benefit terms:	None
 Changes of assumptions:	 Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:
	2018 3.83%

The amounts presented for the fiscal year were determined as of the Plan's fiscal year end, September 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

SUPPLEMENTARY INFORMATION



MONTGOMERY COUNTY, TEXAS

General Fund

Schedule of Assets, Liabilities, Deferred Inflows of Resources, and Fund Balance

September 30, 2018

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	General Fund
<u>ASSETS:</u>	
Cash	\$ 90,802,642
Investments	84,954,001
Receivables:	
Taxes (net)	5,199,343
Accounts (net)	315,471
Interest	162,584
Due from Other Funds	45,126,313
Due from Other Governments	7,592,011
<u>TOTAL ASSETS</u>	<u>\$ 234,152,365</u>
<u>LIABILITIES:</u>	
Accounts Payable	\$ 13,001,268
Due to Other Funds	73,368,259
Due to Other Governments	7,630
Unearned Revenue	5,186,287
Total liabilities	<u>91,563,444</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>	
Unavailable revenue: property taxes	5,090,137
Total deferred inflows of resources	<u>5,090,137</u>
<u>FUND BALANCES:</u>	
Restricted	2,121,503
Committed	15,443,950
Assigned	75,082,330
Unassigned	46,257,677
Total Fund Balances	<u>138,905,460</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>\$ 235,559,041</u>

MONTGOMERY COUNTY, TEXAS

General Fund

Schedule of Revenues and Other Financing Sources

Budget (GAAP Basis) and Actual Year Ended September 30, 2018

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	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>TAXES:</u>				
Ad Valorem Current	\$ 175,523,714	\$ 175,523,714	\$ 169,032,188	\$ (6,491,526)
Ad Valorem Delinquent	1,360,000	1,360,000	1,500,242	140,242
Penalty and Interest	1,240,000	1,240,000	1,621,458	381,458
Miscellaneous Taxes	850,000	1,173,609	1,167,630	(5,979)
Total Taxes	178,973,714	179,297,323	173,321,518	(5,975,805)
<u>LICENSES AND PERMITS:</u>				
Beer Licenses	175,000	175,000	210,767	35,767
Trial Fees	4,000	4,000	2,331	(1,669)
Park Fees	125,000	125,000	141,346	16,346
Health Permits	500,000	500,000	556,890	56,890
Recycle Center Permits	-	-	1,750	1,750
Animal Control Transport	20,000	20,000	18,730	(1,270)
Food Service Permits	550,000	550,000	600,425	50,425
Alarm Permits	1,100,000	1,100,000	866,590	(233,410)
Hazardous Waste Mgmt Fees	25,000	25,000	20,765	(4,235)
Total Licenses and Permits	2,499,000	2,499,000	2,419,594	(79,406)
<u>FEES:</u>				
County Judge	13,000	13,000	14,536	1,536
County Sheriff	421,000	350,000	378,926	28,926
County Attorney	85,000	80,000	87,051	7,051
County Clerk	3,632,615	3,627,700	3,811,270	183,570
Tax Assessor-Collector	5,320,603	5,320,603	5,660,553	339,950
District Clerk	1,582,932	1,610,355	1,720,237	109,882
Justice of the Peace	4,913,953	4,929,652	5,151,346	221,694
Constable	505,000	475,000	443,750	(31,250)
Voter Registration	100	100	204	104
Criminal Justice Fees	324,500	540,515	653,001	112,486
Total Fees	16,798,703	16,946,925	17,920,874	973,949
<u>INTERGOVERNMENTAL:</u>				
Federal Grants	-	1,037,288	1,838,790	801,502
State Grants	-	1,102,744	795,320	(307,424)
Other	3,285,000	3,458,716	4,222,778	764,062
Total Intergovernmental	3,285,000	5,598,748	6,856,888	1,258,140

MONTGOMERY COUNTY, TEXAS
General Fund
Schedule of Revenues and Other Financing Sources
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

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	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>CHARGES FOR SERVICES</u>	<u>2,733,590</u>	<u>2,975,310</u>	<u>2,088,266</u>	<u>(887,044)</u>
<u>INVESTMENT EARNINGS</u>	<u>737,210</u>	<u>1,004,362</u>	<u>4,403,171</u>	<u>3,398,809</u>
<u>CONTRACT REIMBURSEMENTS</u>	<u>14,182,766</u>	<u>15,517,799</u>	<u>13,915,469</u>	<u>(1,602,330)</u>
<u>INMATE HOUSING</u>	<u>15,800,000</u>	<u>30,262,645</u>	<u>30,230,873</u>	<u>(31,772)</u>
<u>FINES AND FORFEITURES</u>	<u>70,000</u>	<u>70,000</u>	<u>106,381</u>	<u>36,381</u>
<u>MISCELLANEOUS:</u>				
Lease of Facility	19,500	19,500	22,625	3,125
Commissions	290,000	369,017	366,265	(2,752)
Other	475,000	952,793	736,779	(216,014)
Total Miscellaneous	<u>784,500</u>	<u>1,341,310</u>	<u>1,125,669</u>	<u>(215,641)</u>
<u>TOTAL REVENUES</u>	<u>235,864,483</u>	<u>255,513,422</u>	<u>252,388,703</u>	<u>(3,124,719)</u>
<u>OTHER FINANCING SOURCES:</u>				
Transfers In	-	9,320,450	10,227,859	907,409
Capital Lease Financing	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>-</u>	<u>9,320,450</u>	<u>10,227,859</u>	<u>907,409</u>
<u>TOTAL REVENUES AND OTHER FINANCING SOURCES</u>	<u>\$ 235,864,483</u>	<u>\$ 264,833,872</u>	<u>\$ 262,616,562</u>	<u>\$ (2,217,310)</u>

MONTGOMERY COUNTY, TEXAS

General Fund

Schedule of Expenditures and Other Financing Uses

Budget (GAAP Basis) and Actual Year Ended September 30, 2018

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>GENERAL ADMINISTRATION:</u>				
County Judge:				
Salaries	\$ 401,668	\$ 395,369	\$ 394,662	\$ 707
Employee Benefits	124,624	118,854	117,299	1,555
Supplies	4,550	5,475	5,034	441
Contract Services	39,331	49,561	44,441	5,120
Total County Judge	<u>570,173</u>	<u>569,259</u>	<u>561,436</u>	<u>7,823</u>
Human Resources:				
Salaries	396,722	377,005	375,967	1,038
Employee Benefits	146,254	141,254	133,808	7,446
Supplies	9,600	14,450	14,278	172
Contract Services	52,592	52,411	45,456	6,955
Total Human Resources	<u>605,168</u>	<u>585,120</u>	<u>569,509</u>	<u>15,611</u>
Risk Management:				
Salaries	602,243	536,761	531,685	5,076
Employee Benefits	220,807	210,807	189,978	20,829
Supplies	30,510	39,510	27,202	12,308
Contract Services	80,957	67,384	59,720	7,664
Capital Outlay	10,360	10,360	10,360	-
Total Risk Management	<u>944,877</u>	<u>864,822</u>	<u>818,945</u>	<u>45,877</u>
County Clerk:				
Salaries	1,600,047	1,552,287	1,544,119	8,168
Employee Benefits	722,089	705,089	684,979	20,110
Supplies	45,350	40,443	28,465	11,978
Contract Services	27,325	27,325	23,562	3,763
Total County Clerk	<u>2,394,811</u>	<u>2,325,144</u>	<u>2,281,125</u>	<u>44,019</u>
Collections:				
Salaries	262,685	257,572	257,303	269
Employee Benefits	119,553	119,553	118,406	1,147
Supplies	25,700	23,254	22,740	514
Contract Services	72,467	70,913	65,602	5,311
Total Collections	<u>480,405</u>	<u>471,292</u>	<u>464,051</u>	<u>7,241</u>
Permits:				
Salaries	315,945	314,469	314,391	78
Benefits	141,369	141,369	134,286	7,083
Supplies	12,000	10,099	9,938	161
Services	6,920	6,841	5,963	878
Total Permits	<u>476,234</u>	<u>472,778</u>	<u>464,578</u>	<u>8,200</u>

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	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>GENERAL ADMINISTRATION(cont'd)</u>				
Veterans' Service:				
Salaries	173,606	173,606	173,605	1
Employee Benefits	68,196	68,196	68,060	136
Supplies	1,552	1,963	1,465	498
Contract Services	2,347	7,636	7,492	144
Total Veterans' Service	245,701	251,401	250,622	779
Information Technology:				
Salaries	2,410,279	2,265,525	2,247,140	18,385
Employee Benefits	827,465	804,215	760,317	43,898
Supplies	1,355,289	1,333,774	1,252,889	80,885
Contract Services	1,493,637	1,585,975	1,558,778	27,197
Capital Outlay	541,689	444,554	375,810	68,744
Total Information Technology	6,628,359	6,434,043	6,194,934	239,109
Purchasing Agent:				
Salaries	809,069	787,014	783,976	3,038
Employee Benefits	306,825	291,825	283,143	8,682
Supplies	17,465	202,346	197,152	5,194
Contract Services	10,392	187,434	187,434	-
Total Purchasing Agent	1,143,751	1,468,619	1,451,705	16,914
County-Wide:				
Salaries	500,000	-	-	-
Employee Benefits	4,233,000	4,233,000	4,233,000	-
Supplies	727,000	550,500	549,285	1,215
Contract Services	10,015,935	5,801,952	5,761,435	40,517
Capital Outlay	1,077,086	886,288	(5,621)	891,909
Total County-Wide	16,553,021	11,471,740	10,538,099	933,641
<u>TOTAL GENERAL ADM</u>	<u>30,042,500</u>	<u>24,914,218</u>	<u>23,595,004</u>	<u>1,319,214</u>
<u>JUDICIAL:</u>				
County Court No1:				
Salaries	368,806	368,806	368,804	2
Employee Benefits	118,077	118,077	114,742	3,335
Supplies	5,374	5,374	4,098	1,276
Contract Services	6,410	6,410	3,950	2,460
Total County Court No1	498,667	498,667	491,594	7,073
County Court No2:				
Salaries	642,790	638,267	638,009	258
Employee Benefits	217,473	217,473	211,579	5,894
Supplies	3,804	11,037	10,105	932
Contract Services	10,105	9,105	7,174	1,931
Total County Court No2	874,172	875,882	866,867	9,015

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>JUDICIAL(cont'd)</u>				
County Court No3:				
Salaries	574,470	574,470	574,469	1
Employee Benefits	181,455	181,455	175,803	5,652
Supplies	9,170	9,170	6,134	3,036
Contract Services	8,969	8,544	8,447	97
Total County Court No3	<u>774,064</u>	<u>773,639</u>	<u>764,853</u>	<u>8,786</u>
County Court No4:				
Salaries	376,143	376,143	376,142	1
Employee Benefits	119,539	119,539	116,064	3,475
Supplies	8,155	4,607	4,495	112
Contract Services	6,650	6,719	5,906	813
Total County Court No4	<u>510,487</u>	<u>507,008</u>	<u>502,607</u>	<u>4,401</u>
County Court No5:				
Salaries	365,541	363,482	363,250	232
Employee Benefits	117,427	117,427	111,576	5,851
Supplies	9,830	5,860	3,824	2,036
Contract Services	6,334	6,334	3,608	2,726
Total County Court No5	<u>499,132</u>	<u>493,103</u>	<u>482,258</u>	<u>10,845</u>
Judicial Technology:				
Supplies	386,559	369,065	368,571	494
Services	172,351	149,165	133,646	15,519
Capital Outlay	210,000	160,488	153,957	6,531
Total Judicial Technology	<u>768,910</u>	<u>678,718</u>	<u>656,174</u>	<u>22,544</u>
District Attorney:				
Salaries	7,636,296	8,038,259	7,907,296	130,963
Employee Benefits	2,630,180	2,695,949	2,633,331	62,618
Supplies	150,068	184,315	176,891	7,424
Contract Services	286,148	309,994	304,184	5,810
Capital Outlay	92,066	18,540	15,122	3,418
Total District Attorney	<u>10,794,758</u>	<u>11,247,057</u>	<u>11,036,824</u>	<u>210,233</u>
District Clerk:				
Salaries	2,304,652	2,211,196	2,204,305	6,891
Employee Benefits	1,120,768	1,095,768	1,056,789	38,979
Supplies	56,876	57,522	56,454	1,068
Contract Services	29,413	30,202	29,597	605
Total District Clerk	<u>3,511,709</u>	<u>3,394,688</u>	<u>3,347,145</u>	<u>47,543</u>

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	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>JUDICIAL(cont'd)</u>				
Justice of Peace Pct 1:				
Salaries	546,170	538,961	538,961	-
Employee Benefits	199,054	196,979	194,139	2,840
Supplies	10,350	10,350	9,857	493
Contract Services	31,272	84,940	75,220	9,720
Total Justice of Peace Pct 1	786,846	831,230	818,177	13,053
Justice of Peace Pct 2:				
Salaries	345,871	322,641	318,805	3,836
Employee Benefits	136,123	129,123	119,997	9,126
Supplies	7,040	8,718	8,212	506
Contract Services	18,715	79,935	71,254	8,681
Total Justice of Peace Pct 2	507,749	540,417	518,268	22,149
Justice of Peace Pct 3:				
Salaries	708,058	706,098	703,804	2,294
Employee Benefits	320,108	320,178	317,225	2,953
Supplies	13,791	13,791	13,762	29
Contract Services	20,288	21,625	19,157	2,468
Total Justice of Peace Pct 3	1,062,245	1,061,692	1,053,948	7,744
Justice of Peace Pct 4:				
Salaries	578,153	576,367	576,366	1
Employee Benefits	260,619	254,635	253,793	842
Supplies	9,603	9,603	8,882	721
Contract Services	24,578	78,053	70,252	7,801
Total Justice of Peace Pct 4	872,953	918,658	909,293	9,365
Justice of Peace Pct 5:				
Salaries	352,745	352,745	352,744	1
Employee Benefits	137,287	137,287	137,088	199
Supplies	9,362	9,362	9,316	46
Contract Services	11,615	35,806	30,809	4,997
Total Justice of Peace Pct 5	511,009	535,200	529,957	5,243
Veterans Treatment Court:				
Salaries	-	99,008	56,576	42,432
Employee Benefits	-	37,103	19,703	17,400
Supplies	-	3,913	3,239	674
Contract Services	-	105,324	60,725	44,599
Total Veterans Treatment Court	-	245,348	140,243	105,105
<u>TOTAL JUDICIAL</u>	<u>21,972,701</u>	<u>22,601,307</u>	<u>22,118,208</u>	<u>483,099</u>
<u>LEGAL SERVICES:</u>				
County Attorney:				
Salaries	2,323,638	2,349,880	2,331,048	18,832
Employee Benefits	793,397	808,744	786,713	22,031
Supplies	47,380	87,514	85,520	1,994
Contract Services	70,136	212,922	190,135	22,787
Total County Attorney	3,234,551	3,459,060	3,393,416	65,644
Alternate Dispute Resolution:				
Contract Services	129,500	168,468	168,468	-
Total Alternate Dispute Resolution	129,500	168,468	168,468	-
<u>TOTAL LEGAL SERVICES</u>	<u>3,364,051</u>	<u>3,627,528</u>	<u>3,561,884</u>	<u>65,644</u>

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Budget (GAAP Basis) and Actual Year Ended September 30, 2018

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	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>ELECTIONS:</u>				
Salaries	819,247	873,227	873,226	1
Employee Benefits	281,566	265,446	256,925	8,521
Supplies	44,650	82,965	82,636	329
Contract Services	148,303	172,153	167,140	5,013
<u>TOTAL ELECTIONS</u>	<u>1,293,766</u>	<u>1,393,791</u>	<u>1,379,927</u>	<u>13,864</u>
<u>FINANCIAL ADMINISTRATION:</u>				
County Auditor:				
Salaries	1,579,521	1,579,521	1,461,024	118,497
Employee Benefits	606,163	606,163	561,920	44,243
Supplies	23,200	28,343	27,576	767
Contract Services	51,670	53,855	48,238	5,617
Total County Auditor	<u>2,260,554</u>	<u>2,267,882</u>	<u>2,098,758</u>	<u>169,124</u>
Budget Officer:				
Salaries	198,575	128,037	73,157	54,880
Employee Benefits	73,170	53,170	21,798	31,372
Supplies	4,700	4,650	4,328	322
Contract Services	10,935	10,935	1,301	9,634
Total County Auditor	<u>287,380</u>	<u>196,792</u>	<u>100,584</u>	<u>96,208</u>
Financial Technology:				
Supplies	-	591	591	-
Services	-	381,770	9,400	372,370
Capital Outlay	3,331,029	6,429,527	649,311	5,780,216
Total Financial Technology	<u>3,331,029</u>	<u>6,811,888</u>	<u>659,302</u>	<u>6,152,586</u>
County Treasurer:				
Salaries	493,318	481,953	481,952	1
Employee Benefits	176,702	173,177	173,177	-
Supplies	8,700	8,700	7,481	1,219
Contract Services	16,934	17,313	15,444	1,869
Total County Treasurer	<u>695,654</u>	<u>681,143</u>	<u>678,054</u>	<u>3,089</u>
Tax Assessor-Collector:				
Salaries	2,830,921	2,754,592	2,749,004	5,588
Employee Benefits	1,280,796	1,260,796	1,221,672	39,124
Supplies	142,945	104,392	71,126	33,266
Contract Services	205,425	245,905	200,569	45,336
Capital Outlay	-	409,831	409,831	-
Total Tax Assessor-Collector	<u>4,460,087</u>	<u>4,775,516</u>	<u>4,652,202</u>	<u>123,314</u>
<u>TOTAL FINANCIAL ADM</u>	<u>11,034,704</u>	<u>14,733,221</u>	<u>8,188,900</u>	<u>6,448,113</u>
<u>PUBLIC FACILITIES:</u>				
Custodial Services:				
Salaries	2,034,596	2,034,596	1,931,651	102,945
Employee Benefits	837,063	817,063	785,826	31,237
Supplies	334,334	334,569	334,569	-
Contract Services	71,630	74,728	72,952	1,776
Capital Outlay	-	23,891	23,879	12
Total Custodial Services	<u>3,277,623</u>	<u>3,284,847</u>	<u>3,148,877</u>	<u>135,970</u>

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<u>PUBLIC FACILITIES (cont'd):</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Building Maintenance:				
Salaries	2,512,621	2,446,374	2,405,692	40,682
Employee Benefits	1,015,918	1,002,601	972,185	30,416
Supplies	1,133,744	1,459,472	1,414,405	45,067
Contract Services	363,715	1,167,364	1,165,179	2,185
Capital Outlay	87,311	117,433	109,295	8,138
Total Building Maintenance	<u>5,113,309</u>	<u>6,193,244</u>	<u>6,066,756</u>	<u>126,488</u>
Jail:				
Salaries	14,657,022	14,138,133	13,702,839	435,294
Employee Benefits	6,337,231	6,013,642	5,700,193	313,449
Supplies	1,553,370	1,415,956	1,407,844	8,112
Contract Services	21,257,458	36,738,011	36,597,310	140,701
Capital Outlay	-	20,206	20,206	-
Total Jail	<u>43,805,081</u>	<u>58,325,948</u>	<u>57,428,392</u>	<u>897,556</u>
Convention Center Complex:				
Salaries	466,541	464,570	464,569	1
Employee Benefits	193,775	192,926	192,415	511
Supplies	150,006	155,984	152,304	3,680
Contract Services	220,712	502,204	421,716	80,488
Total Civic Center	<u>1,031,034</u>	<u>1,315,684</u>	<u>1,231,004</u>	<u>84,680</u>
<u>TOTAL PUBLIC FACILITIES</u>	<u>53,227,047</u>	<u>69,119,723</u>	<u>67,875,029</u>	<u>1,244,694</u>
<u>PUBLIC SAFETY:</u>				
Fire Marshal:				
Salaries	1,024,271	1,031,646	1,017,520	14,126
Employee Benefits	361,253	362,722	358,731	3,991
Supplies	100,930	117,524	91,282	26,242
Contract Services	38,930	32,958	27,732	5,226
Capital Outlay	-	5,183	5,179	4
Total Fire Marshal	<u>1,525,384</u>	<u>1,550,033</u>	<u>1,500,444</u>	<u>49,589</u>
Constable Pct 1:				
Salaries	2,721,485	2,848,299	2,782,776	65,523
Employee Benefits	990,093	1,014,493	983,678	30,815
Supplies	169,203	314,284	222,024	92,260
Contract Services	60,681	148,023	123,946	24,077
Capital Outlay	219,491	341,255	338,343	2,912
Total Constable Pct 1	<u>4,160,953</u>	<u>4,666,354</u>	<u>4,450,767</u>	<u>215,587</u>

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	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>PUBLIC SAFETY (cont'd):</u>				
Constable Pct 2:				
Salaries	1,265,352	1,319,187	1,278,963	40,224
Employee Benefits	431,331	446,190	432,681	13,509
Supplies	66,654	124,399	76,627	47,772
Contract Services	33,345	48,873	37,236	11,637
Capital Outlay	-	37,146	37,146	-
Total Constable Pct 2	1,796,682	1,975,795	1,862,653	113,142
Constable Pct 3:				
Salaries	3,213,903	3,362,255	3,320,463	41,792
Employee Benefits	1,200,224	1,228,421	1,202,550	25,871
Supplies	237,536	347,218	325,688	21,530
Contract Services	93,223	107,800	99,594	8,206
Capital Outlay	179,895	195,255	190,433	4,822
Total Constable Pct 3	4,924,781	5,240,949	5,138,728	102,221
Constable Pct 4:				
Salaries	2,543,871	2,593,358	2,541,674	51,684
Employee Benefits	943,507	946,696	915,530	31,166
Supplies	174,235	260,150	234,726	25,424
Contract Services	80,019	94,605	92,492	2,113
Capital Outlay	206,397	383,983	315,772	68,211
Total Constable Pct 4	3,948,029	4,278,792	4,100,194	178,598
Constable Pct 5:				
Salaries	1,925,567	2,081,999	1,986,384	95,615
Employee Benefits	697,093	727,346	691,249	36,097
Supplies	126,352	161,959	129,875	32,084
Contract Services	43,245	45,074	38,714	6,360
Capital Outlay	122,331	257,379	251,423	5,956
Total Constable Pct 5	2,914,588	3,273,757	3,097,645	176,112
Sheriff:				
Salaries	32,641,785	33,798,309	32,619,762	1,178,547
Employee Benefits	12,811,384	12,843,487	12,358,599	484,888
Supplies	3,939,475	4,446,999	3,894,455	552,544
Contract Services	2,512,894	4,042,519	3,655,675	386,844
Capital Outlay	3,818,975	5,662,801	4,685,593	977,208
Total Sheriff	55,724,513	60,794,115	57,214,084	3,580,031

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>PUBLIC SAFETY(cont'd)</u>				
Juvenile Services:				
Salaries	3,575,493	3,566,955	3,513,268	53,687
Employee Benefits	1,553,397	1,561,935	1,522,331	39,604
Supplies	82,585	91,285	89,663	1,622
Contract Services	100,059	568,653	334,430	234,223
Total Juvenile Services	<u>5,311,534</u>	<u>5,788,828</u>	<u>5,459,692</u>	<u>329,136</u>
Adult Services:				
Supplies	21,000	14,500	12,356	2,144
Contract Services	125	9,771	9,297	474
Capital Outlay	-	5,000	4,996	4
Total Adult Services	<u>21,125</u>	<u>29,271</u>	<u>26,649</u>	<u>2,622</u>
Emergency Management:				
Salaries	293,901	326,777	317,331	9,446
Employee Benefits	103,363	118,239	112,459	5,780
Supplies	3,889	369,677	197,978	171,699
Contract Services	10,806	236,199	154,078	82,121
Capital Outlay	-	1,252,886	543,455	709,431
Total Emergency Management	<u>411,959</u>	<u>2,303,778</u>	<u>1,325,301</u>	<u>978,477</u>
Law Enforcement Technology:				
Supplies	831,604	755,980	755,979	1
Capital Outlay	571,103	1,218,079	1,211,186	6,893
Total Law Enforcement Technology	<u>1,402,707</u>	<u>1,974,059</u>	<u>1,967,165</u>	<u>6,894</u>
Department of Public Safety:				
Salaries	77,658	77,658	77,658	-
Employee Benefits	37,879	37,879	37,819	60
Supplies	450	450	446	4
Total Dept of Public Safety	<u>115,987</u>	<u>115,987</u>	<u>115,923</u>	<u>64</u>
<u>TOTAL PUBLIC SAFETY</u>	<u>82,258,242</u>	<u>91,991,718</u>	<u>86,259,245</u>	<u>5,732,473</u>
<u>HEALTH AND WELFARE:</u>				
Medical:				
Contract Services	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>
Mental Health:				
Contract Services	<u>261,525</u>	<u>261,525</u>	<u>215,790</u>	<u>45,735</u>

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	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>HEALTH AND WELFARE:</u>				
Environmental Health:				
Salaries	1,487,152	1,477,594	1,477,594	-
Employee Benefits	542,738	542,738	533,068	9,670
Supplies	30,000	25,769	11,983	13,786
Contract Services	69,311	71,272	53,163	18,109
Total Environmental Health	2,129,201	2,117,373	2,075,808	41,565
Forensic Services:				
Salaries	757,925	762,154	756,450	5,704
Employee Benefits	229,410	219,515	213,386	6,129
Supplies	86,100	91,389	72,178	19,211
Contract Services	514,774	778,980	747,631	31,349
Capital Outlay	700	54,580	53,692	888
Total Forensic Services	1,588,909	1,906,618	1,843,337	63,281
Animal Control:				
Salaries	570,874	570,874	561,965	8,909
Employee Benefits	270,580	268,580	262,935	5,645
Supplies	60,450	63,303	60,931	2,372
Contract Services	88,182	87,724	85,468	2,256
Total Animal Control	990,086	990,481	971,299	19,182
Animal Shelter:				
Salaries	1,761,150	1,609,840	1,609,840	-
Employee Benefits	810,617	706,899	706,898	1
Supplies	883,000	1,050,802	968,681	82,121
Contract Services	62,700	215,468	213,238	2,230
Capital Outlay	-	419,977	373,300	46,677
Total Animal Shelter	3,517,467	4,002,986	3,871,957	131,029
Child Welfare:				
Salaries	-	18,753	13,950	4,803
Supplies	30,500	28,467	25,338	3,129
Contract Services	81,950	87,261	86,194	1,067
Total Child Welfare	112,450	134,481	125,482	8,999
MCCD County Appropriation:				
Contract Services	950	950	151	799
Welfare:				
Contract Services	1,059,373	1,069,373	1,069,373	-
<u>TOTAL HEALTH/WELFARE</u>	<u>9,749,961</u>	<u>10,573,787</u>	<u>10,263,197</u>	<u>310,590</u>

MONTGOMERY COUNTY, TEXAS
General Fund
Schedule of Expenditures and Other Financing Uses
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

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Page 10 of 11

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>CULTURE AND RECREATION:</u>				
Memorial Library:				
Salaries	5,635,951	5,404,343	5,368,531	35,812
Employee Benefits	2,471,351	2,429,813	2,344,615	85,198
Supplies	599,196	606,097	605,923	174
Contract Services	357,876	640,186	631,992	8,194
Capital Outlay	300,000	452,026	452,026	-
Total Memorial Library	<u>9,364,374</u>	<u>9,532,465</u>	<u>9,403,087</u>	<u>129,378</u>
Historical Commission:				
Contract Services	45,000	64,169	49,325	14,844
Capital Outlay	50,000	50,000	50,000	-
Total Historical Commission	<u>95,000</u>	<u>114,169</u>	<u>99,325</u>	<u>14,844</u>
<u>TOTAL CULTURE AND RECREATION</u>	<u>9,459,374</u>	<u>9,646,634</u>	<u>9,502,412</u>	<u>144,222</u>
<u>CONSERVATION:</u>				
Extension Agent:				
Salaries	439,577	438,358	422,193	16,165
Employee Benefits	210,812	200,812	172,315	28,497
Supplies	16,810	17,867	17,398	469
Contract Services	39,620	70,621	67,436	3,185
<u>TOTAL CONSERVATION</u>	<u>706,819</u>	<u>727,658</u>	<u>679,342</u>	<u>48,316</u>
<u>PUBLIC TRANSPORTATION:</u>				
Airport Maintenance:				
Salaries	431,067	424,932	423,609	1,323
Employee Benefits	164,717	159,717	156,637	3,080
Supplies	44,264	112,731	103,647	9,084
Contract Services	206,412	299,547	274,696	24,851
Capital Outlay	-	58,140	4,497	53,643
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>846,460</u>	<u>1,055,067</u>	<u>963,086</u>	<u>91,981</u>
<u>MISCELLANEOUS:</u>				
Contingency	1,204,784	2,722	-	2,722
<u>TOTAL MISCELLANEOUS</u>	<u>1,204,784</u>	<u>2,722</u>	<u>-</u>	<u>2,722</u>
<u>TOTAL EXPENDITURES</u>				
<u>GENERAL FUND</u>	<u>225,160,409</u>	<u>250,387,374</u>	<u>234,386,234</u>	<u>15,904,932</u>

MONTGOMERY COUNTY, TEXAS
General Fund
Schedule of Expenditures and Other Financing Uses
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

A-3
Page 11 of 11

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>OTHER FINANCING USES:</u>				
Transfers Out:				
To Attorney Administration	-	9,340	33,000	(23,660)
To FEMA Disaster Grants	-	106,360	106,360	-
To Jury	-	178,765	10,600,000	(10,421,235)
To Road and Bridge	-	1,022,912	988,632	34,280
To Juvenile Probation	-	553	553	-
To Court Reporter Service	-	-	150,000	(150,000)
To Courthouse Security	-	-	162,000	(162,000)
To Records Management County	-	-	525,000	(525,000)
To Debt Service	-	-	907,409	(907,409)
To Accident and Liability	-	227,263	227,263	-
To Self Insurance	-	756,000	-	756,000
To Jail 13-14	-	754,666	754,666	-
To Capital Projects	-	1,527,744	12,231,527	(10,703,783)
<u>TOTAL OTHER FINANCING USES</u>	<u>-</u>	<u>4,583,603</u>	<u>26,686,410</u>	<u>(22,102,807)</u>
<u>TOTAL EXPENDITURES AND OTHER FINANCING USES</u>	<u>\$ 225,160,409</u>	<u>\$ 254,970,977</u>	<u>\$ 261,072,644</u>	<u>\$ (6,197,875)</u>

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

MONTGOMERY COUNTY, TEXAS

Nonmajor Governmental Funds

Combining Balance Sheet

September 30, 2018

B-1

	Special Revenue	Capital Projects	Total
<u>ASSETS:</u>			
Cash	\$ 11,225,683	\$ 5,266,067	\$ 16,491,750
Investments	2,543,957	17,207,948	19,751,905
Cash, Restricted for Retainage	-	1,085	1,085
Receivables:			
Accounts (net)	55,221	-	55,221
Due from Other Funds	14,806,413	32,775,394	47,581,807
Due from Other Governments	12,333,606	18,670,581	31,004,187
Prepaid Items	618,735	-	618,735
<u>TOTAL ASSETS</u>	<u>\$ 41,583,615</u>	<u>\$ 73,921,075</u>	<u>\$ 115,504,690</u>

LIABILITIES AND
FUND BALANCES:

<u>LIABILITIES:</u>			
Accounts Payable	\$ 4,152,858	\$ 2,364,014	\$ 6,516,872
Retainage Payable	125,375	341,293	466,668
Due to Other Funds	8,544,090	9,250,790	17,794,880
Due to Other Governments	289	-	289
Unearned Revenue	4,743,215	-	4,743,215
Total Liabilities	<u>17,565,827</u>	<u>11,956,097</u>	<u>29,521,924</u>

FUND BALANCES:

Nonspendable	618,735	-	618,735
Restricted	21,533,222	29,541,441	51,074,663
Committed	11,886	32,423,537	32,435,423
Assigned	1,853,945	-	1,853,945
Total Fund Balances	<u>24,017,788</u>	<u>61,964,978</u>	<u>85,982,766</u>

TOTAL LIABILITIES AND
FUND BALANCES

<u>\$ 41,583,615</u>	<u>\$ 73,921,075</u>	<u>\$ 115,504,690</u>
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MONTGOMERY COUNTY, TEXAS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended September 30, 2018

B-2

	Special Revenue	Capital Projects	Totals
<u>REVENUES:</u>			
Fees	\$ 2,700,312	\$ -	\$ 2,700,312
Intergovernmental	16,854,352	-	16,854,352
Charges for Service:	3,068,339	-	3,068,339
Investment Earnings	261,309	531,359	792,668
Contract Reimbursements	16,881,149	-	16,881,149
Fines and Forfeitures	1,867,968	-	1,867,968
Miscellaneous	208,986	45,760	254,746
<u>TOTAL REVENUES</u>	<u>41,842,415</u>	<u>577,119</u>	<u>42,419,534</u>
<u>EXPENDITURES:</u>			
Current:			
General Administration	1,570,167	-	1,570,167
Judicial	13,387,144	-	13,387,144
Legal Services	273,138	-	273,138
Elections	841,760	-	841,760
Public Safety	14,511,577	-	14,511,577
Health and Welfare	18,396,869	-	18,396,869
Culture and Recreation	117,716	-	117,716
Public Transportation	2,019,319	-	2,019,319
Capital Projects	-	17,387,122	17,387,122
<u>TOTAL EXPENDITURES</u>	<u>51,117,690</u>	<u>17,387,122</u>	<u>68,504,812</u>
(Deficiency) Revenues Over Expenditures	<u>(9,275,275)</u>	<u>(16,810,003)</u>	<u>(26,085,278)</u>
<u>OTHER FINANCING SOURCES/(USES)</u>			
Transfers In	11,732,413	14,131,170	25,863,583
Transfers Out	<u>(1,094,708)</u>	<u>(191,916)</u>	<u>(1,286,624)</u>
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>10,637,705</u>	<u>13,939,254</u>	<u>24,576,959</u>
Net Change in Fund Balances	1,362,430	(2,870,749)	(1,508,319)
Fund Balances at Beginning of Year	<u>22,655,358</u>	<u>64,835,727</u>	<u>87,491,085</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 24,017,788</u>	<u>\$ 61,964,978</u>	<u>\$ 85,982,766</u>

NONMAJOR SPECIAL REVENUE FUNDS

Attorney Administration Fund - to account for the operations of the County's returned check collection service provided by the County and District attorneys. Fees charged to offenders finance this fund.

Forfeitures Fund - to account for funds received by prosecutors and law enforcement agencies from forfeitures and/or seizures. Chapter 59 of the Criminal Code of Procedure governs expenditure of these funds.

FEMA Disaster Grants Fund – to account for grants from the Federal Emergency Management Agency. In fiscal year ending September 30, 2017, the purpose of these grants is to assist the County in recovering from Hurricane Harvey and the devastating floods throughout the County during FY 2016.

Jury Fund - to account for the operations of the courts. Financing is provided by ad valorem taxes transferred from General Fund.

Sheriff Commissary Fund - to account for the proceeds from sale of personal items in the jail commissary. Expenditures are restricted to providing education and entertainment for inmates of the county jail.

Memorial Library Fund - to account for the operations of a countywide library system. Financing includes donations from patrons of the Library.

Community Development Fund - to account for annual grants from U.S. Department of Housing and Urban Development (HUD), Block Grants, ESG and HOME Partnership grants. Grants are intended to enhance living conditions in the County.

Law Library Fund - to account for the operations of a law library. Financing is provided by a fee assessed on each civil case filed in County and District Courts.

Juvenile Probation Fund - to account for expenditure of state grants-in-aid and federal reimbursements associated with the care and custody of minors under the supervision of the juvenile courts.

Records Management and Preservation Fund - to account for the receipt and expenditure of fees assessed by county, district and probate courts as allowed by law. Fees may only be spent on records management or preservation projects.

Pre-Trial Diversion Fund – to account for the receipt of fees assessed for pre-trial diversion through the Montgomery County District Attorney. Expenditures are restricted to those activities supporting the pre-trial diversion process.

Airport Grants Fund – to account for grants for the County airport. Funding is provided by grant revenue.

Mental Health Facility Fund – to account for the operation of the Montgomery County Mental Health Treatment Facility. The facility houses offenders that have been deemed incompetent to stand trial and provides treatment until such time as they are competent to stand trial.

Records Management County Fund – to account for the receipt and expenditure of fees assessed by the county. Fees for this fund are authorized under Sections 51.317, 118.052, 118.0546, and 118.0645 of the Local Government Code and Article 102.005(d), of the Code of Criminal Procedure. Fees collected may only be spent on records management or preservation projects.

Records Management District Clerk Fund – to account for the receipt and expenditure of fees assessed by the district. Fees may only be spent on records management or preservation projects.

Digital Preservation County and District Fund – to account for the fees collected for filing of civil cases in county and district courts and to be used for the preservation of court records.

District Clerk Record Preservation Fund – This fund is utilized to account for the receipts and the disbursements relating to the District Clerk’s records preservation program. Financing is received from fees assessed for recording documents in the District Clerk’s Office.

Court Guardianship Fund – This fund was established pursuant to the provisions of the Local Government Code whereby the clerk of the court collects a fee on certain probate court actions involving guardianships and is to provide supplemental funding for court-appointed guardians ad litem and court-appointed attorneys ad litem and to fund local guardianship programs for indigent incapacitated individuals.

Court Reporter Fund – to account for court reporter fees to defray the cost of providing court-reporting services for the County.

Courthouse Security Fund – to account for fees charged for filing certain documents in the County. These fees are restricted to expenditures that provide security of County facilities, primarily in the County Courthouse.

Court Technology County and District Fund – to account for the fees collected from defendants in criminal cases. Proceeds are used to cover the costs of continuing education and training for the judges and clerks on technological enhancements and for the purchase and maintenance of technological enhancements including computer systems, networks, hardware, and software, imaging systems, electronic kiosks, and docket management systems.

Justice Court Building Security Fund – This fund is used to account for revenues related to Court costs. Funds are used to cover costs of Justice of the Peace court security.

Justice Court Technology Fund – to account for the receipts and disbursements of funds directly related to this program. Revenues in this account are a result of court costs for applicable cases. Proceeds are used for the purchase of technology equipment that will be utilized in the Justice Courts.

Juvenile Case Manager Fund – to account for the receipt and disbursements of funds directly related to this program. Revenues result from court costs in certain juvenile justice court cases. Proceeds will be used to cover the cost of several Juvenile Case Manager positions, whose responsibilities will be to track and monitor juvenile case flow to ensure effective and efficient dispositions of these cases.

Bond Supervision Fund - to account for the receipt and disbursement of funds received directly related to bond supervision. Funds are used to support misdemeanor bond supervision and felony supervision.

Adult Probation Basic Supervision Fund – to account for basic supervision funds received. The funding is based on a formula calculated by the State.

Adult Probation Community Corrections Fund - to account for community corrections funding. This is based on a percentage of the state’s population which resides in the county and the percentage of all felony defendants in the state under direct community supervision by the department.

Adult Probation Mental Impairment Fund – to account for state funds received for a program that serves all offenders receiving Texas Correctional Office on Offenders with Medical or Mental Impairments (TCOOMMI) services from the local Mental Health and Mental Retardation agency (MHMR).



Contract Elections Services Fund – to account for funds received for elections conducted by the County for other entities. Revenues in this account are the result of contracts between the County and other local governments.

Montgomery County Grant Fund – to account for funds expended and received for grants received from the Department of Homeland Security.

Help America Vote Act (HAVA) Grant Fund – to account for the rental of equipment acquired by the HAVA Grant. Disbursements from this fund are limited to acquiring additional equipment and maintenance of the original equipment purchased by the grant.

Federal ARRA Grants Fund – to account for grants received through the American Recovery and Reinvestment Act of 2009. These stimulus funds were intended to create jobs and promote investment and consumer spending.

Vital Records Preservation Fund – to account for fees collected for birth and death certificates. The funds are used for preservation of those records.

MONTGOMERY COUNTY, TEXAS
Nonmajor Special Revenue Funds
Combining Balance Sheet
September 30, 2018

	Attorney Administration	Forfeitures	FEMA Disaster Grants	Jury	Sheriff Commissary
<u>ASSETS:</u>					
Cash	\$ 4,477	\$ 1,958,137	\$ -	\$ 26,255	\$ 1,017,585
Investments, at Fair Value	-	-	-	-	-
Receivables:					
Accounts	5	-	-	14,775	-
Due from Other Funds	-	-	-	2,205,636	-
Due from Other Governments	-	-	6,672,465	210,409	-
Prepaid Items	-	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 4,482</u>	<u>\$ 1,958,137</u>	<u>\$ 6,672,465</u>	<u>\$ 2,457,075</u>	<u>\$ 1,017,585</u>

LIABILITIES AND FUND BALANCES:

<u>LIABILITIES:</u>					
Accounts Payable	\$ 483	\$ 9,205	\$ 139,905	\$ 573,453	\$ 7,840
Retainage Payable	-	-	-	-	-
Due to Other Funds	928	36,704	5,642,162	-	28,849
Due to Other Governments	-	-	-	-	-
Unearned Revenue	-	-	-	17,791	-
Total Liabilities	<u>1,411</u>	<u>45,909</u>	<u>5,782,067</u>	<u>591,244</u>	<u>36,689</u>

FUND BALANCES:

Nonspendable	-	-	-	-	-
Restricted	3,071	1,912,228	890,398	-	980,896
Committed	-	-	-	11,886	-
Assigned	-	-	-	1,853,945	-
Total Fund Balances	<u>3,071</u>	<u>1,912,228</u>	<u>890,398</u>	<u>1,865,831</u>	<u>980,896</u>

**TOTAL LIABILITIES AND
FUND BALANCES**

<u>\$ 4,482</u>	<u>\$ 1,958,137</u>	<u>\$ 6,672,465</u>	<u>\$ 2,457,075</u>	<u>\$ 1,017,585</u>
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Memorial Library	Community Development	Memo Totals from Page 113	Memo Totals from Page 115	Memo Totals from Page 117	Totals
\$ -	\$ -	\$ 5,534,611	\$ 612,105	\$ 2,072,513	\$ 11,225,683
-	-	984,178	-	1,559,779	2,543,957
-	13,550	267	-	26,624	55,221
112,868	984,888	9,414,521	1,685,411	403,089	14,806,413
-	393,741	4,742,509	85,691	228,791	12,333,606
-	-	618,735	-	-	618,735
<u>\$ 112,868</u>	<u>\$ 1,392,179</u>	<u>\$ 21,294,821</u>	<u>\$ 2,383,207</u>	<u>\$ 4,290,796</u>	<u>\$ 41,583,615</u>
\$ 2,272	\$ 227,232	\$ 3,007,345	\$ 52,120	\$ 133,003	\$ 4,152,858
-	125,375	-	-	-	125,375
-	-	184,434	96,797	2,554,216	8,544,090
-	997,710	-	-	289	289
-	-	3,727,714	-	-	4,743,215
<u>2,272</u>	<u>1,350,317</u>	<u>6,919,493</u>	<u>148,917</u>	<u>2,687,508</u>	<u>17,565,827</u>
-	-	618,735	-	-	618,735
110,596	41,862	13,756,593	2,234,290	1,603,288	21,533,222
-	-	-	-	-	11,886
-	-	-	-	-	1,853,945
<u>110,596</u>	<u>41,862</u>	<u>14,375,328</u>	<u>2,234,290</u>	<u>1,603,288</u>	<u>24,017,788</u>
<u>\$ 112,868</u>	<u>\$ 1,392,179</u>	<u>\$ 21,294,821</u>	<u>\$ 2,383,207</u>	<u>\$ 4,290,796</u>	<u>\$ 41,583,615</u>

MONTGOMERY COUNTY, TEXAS

Nonmajor Special Revenue Funds

Combining Balance Sheet

September 30, 2018

	Law Library	Juvenile Probation	Records Management and Preservation	Pre-Trial Diversion
<u>ASSETS:</u>				
Cash	\$ 144,766	\$ 884,749	\$ 4,372,890	\$ -
Investments	291,898	-	-	-
Receivables:				
Accounts	197	70	-	-
Due from Other Funds	-	1,452,426	700,848	66,693
Due from Other Governments	28,000	349,446	51,605	-
Prepaid Items	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 464,861</u>	<u>\$ 2,686,691</u>	<u>\$ 5,125,343</u>	<u>\$ 66,693</u>

LIABILITIES AND FUND BALANCES:

LIABILITIES:

Accounts Payable	\$ 29,458	\$ 132,446	\$ 23,074	\$ 422
Retainage Payable	-	-	-	-
Due to Other Funds	28,630	-	-	37,264
Unearned Revenue	-	-	-	-
Total Liabilities	<u>58,088</u>	<u>132,446</u>	<u>23,074</u>	<u>37,686</u>

FUND BALANCES:

Nonspendable	-	-	-	-
Restricted	406,773	2,554,245	5,102,269	29,007
Committed	-	-	-	-
Assigned	-	-	-	-
Total Fund Balances	<u>406,773</u>	<u>2,554,245</u>	<u>5,102,269</u>	<u>29,007</u>

TOTAL LIABILITIES AND

<u>FUND BALANCES</u>	<u>\$ 464,861</u>	<u>\$ 2,686,691</u>	<u>\$ 5,125,343</u>	<u>\$ 66,693</u>
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Airport Grants	Mental Health Facility	Records Management County	Records Management District Clerk	Memo Totals to Page 111
\$ -	\$ -	\$ -	\$ 132,206	\$ 5,534,611
692,280	-	-	-	984,178
-	-	-	-	267
-	7,045,955	124,010	24,589	9,414,521
46,519	4,248,628	14,321	3,990	4,742,509
618,735	-	-	-	618,735
<u>\$ 1,357,534</u>	<u>\$ 11,294,583</u>	<u>\$ 138,331</u>	<u>\$ 160,785</u>	<u>\$ 21,294,821</u>
\$ 9,324	\$ 2,760,003	\$ 10,498	\$ 42,120	\$ 3,007,345
-	-	-	-	-
118,540	-	-	-	184,434
-	3,727,714	-	-	3,727,714
<u>127,864</u>	<u>6,487,717</u>	<u>10,498</u>	<u>42,120</u>	<u>6,919,493</u>
618,735	-	-	-	618,735
610,935	4,806,866	127,833	118,665	13,756,593
-	-	-	-	-
-	-	-	-	-
<u>1,229,670</u>	<u>4,806,866</u>	<u>127,833</u>	<u>118,665</u>	<u>14,375,328</u>
<u>\$ 1,357,534</u>	<u>\$ 11,294,583</u>	<u>\$ 138,331</u>	<u>\$ 160,785</u>	<u>\$ 21,294,821</u>

MONTGOMERY COUNTY, TEXAS
Nonmajor Special Revenue Funds
Combining Balance Sheet
September 30, 2018

	Digital Preservation County and District	District Clerk Record Preservation	Court Guardianship	Court Reporter
<u>ASSETS:</u>				
Cash	\$ 164,714	\$ 80,366	\$ -	\$ -
Investments	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Funds	99,734	59,349	149,526	145,126.00
Due from Other Governments	7,840	7,985	1,780	12,345
Prepaid Items	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 272,288</u>	<u>\$ 147,700</u>	<u>\$ 151,306</u>	<u>\$ 157,471</u>

LIABILITIES AND FUND BALANCES:

<u>LIABILITIES:</u>				
Accounts Payable	\$ -	\$ -	\$ 3,633.00	\$ 8,819
Retainage Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>3,633</u>	<u>8,819</u>

FUND BALANCES:

Nonspendable	-	-	-	-
Restricted	272,288	147,700	147,673	148,652
Committed	-	-	-	-
Assigned	-	-	-	-
Total Fund Balances	<u>272,288</u>	<u>147,700</u>	<u>147,673</u>	<u>148,652</u>

TOTAL LIABILITIES AND

<u>FUND BALANCES</u>	<u>\$ 272,288</u>	<u>\$ 147,700</u>	<u>\$ 151,306</u>	<u>\$ 157,471</u>
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Courthouse Security	Court Technology County and District	Justice Court Building Security	Justice Court Technology	Juvenile Case Manager	Bond Supervision	Memo Totals to Page 111
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,025	\$ 612,105
-	-	-	-	-	-	-
-	-	-	-	-	-	-
84,084	31,149	187,592	676,656	213,280	38,915.00	1,685,411
25,032	1,517	3,110	12,464	13,618	-	85,691
-	-	-	-	-	-	-
<u>\$ 109,116</u>	<u>\$ 32,666</u>	<u>\$ 190,702</u>	<u>\$ 689,120</u>	<u>\$ 226,898</u>	<u>\$ 405,940</u>	<u>\$ 2,383,207</u>
\$ 26,837	\$ 1,402	\$ -	\$ 61	\$ 3,661	\$ 7,707	\$ 52,120
-	-	-	-	-	-	-
-	-	-	-	-	96,797	96,797
-	-	-	-	-	-	-
<u>26,837</u>	<u>1,402</u>	<u>-</u>	<u>61</u>	<u>3,661</u>	<u>104,504</u>	<u>148,917</u>
-	-	-	-	-	-	-
82,279	31,264	190,702	689,059	223,237	301,436	2,234,290
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>82,279</u>	<u>31,264</u>	<u>190,702</u>	<u>689,059</u>	<u>223,237</u>	<u>301,436</u>	<u>2,234,290</u>
<u>\$ 109,116</u>	<u>\$ 32,666</u>	<u>\$ 190,702</u>	<u>\$ 689,120</u>	<u>\$ 226,898</u>	<u>\$ 405,940</u>	<u>\$ 2,383,207</u>

MONTGOMERY COUNTY, TEXAS
Nonmajor Special Revenue Funds
Combining Balance Sheet
September 30, 2018

	Adult Probation Basic Supervision	Adult Probation Community Corrections	Adult Probation Mental Impairments
<u>ASSETS:</u>			
Cash	\$ 1,318,398	\$ 316,873	\$ 125,855
Investments	1,088,875	-	-
Receivables:			
Accounts	26,624	-	-
Due from Other Funds	37,263	-	360
Due from Other Governments	512	935	-
Prepaid Items	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 2,471,672</u>	<u>\$ 317,808</u>	<u>\$ 126,215</u>
<u>LIABILITIES AND FUND BALANCES:</u>			
<u>LIABILITIES:</u>			
Accounts Payable	\$ 88,184	\$ 231	\$ 555
Retainage Payable	-	-	-
Due to Other Funds	1,327,999	203,215	70,511
Due to Other Governments	-	-	289
Deferred Revenue	-	-	-
Total Liabilities	<u>1,416,183</u>	<u>203,446</u>	<u>71,355</u>
<u>FUND BALANCES:</u>			
Nonspendable	-	-	-
Restricted	1,055,489	114,362	54,860
Committed	-	-	-
Assigned	-	-	-
Total Fund Balances	<u>1,055,489</u>	<u>114,362</u>	<u>54,860</u>
<u>TOTAL LIABILITIES AND</u>			
<u>FUND BALANCES</u>	<u>\$ 2,471,672</u>	<u>\$ 317,808</u>	<u>\$ 126,215</u>

Contract Elections Services	Montgomery County Grant Fund	HAVA Grant Fund	Federal ARRA Grants	Vital Records Preservation Fund	Memo Totals to Page 111
\$ 311,387	\$ -	\$ -	\$ -	\$ -	\$ 2,072,513
470,904	-	-	-	-	1,559,779
-	-	-	-	-	26,624
-	-	269,851	76,665	18,950	403,089
-	225,606	-	-	1,738	228,791
-	-	-	-	-	-
<u>\$ 782,291</u>	<u>\$ 225,606</u>	<u>\$ 269,851</u>	<u>\$ 76,665</u>	<u>\$ 20,688</u>	<u>\$ 4,290,796</u>
\$ 3,989	\$ 10,715	\$ -	\$ 27,634	\$ 1,695	\$ 133,003
-	-	-	-	-	-
737,600	214,891	-	-	-	2,554,216
-	-	-	-	-	289
-	-	-	-	-	-
<u>741,589</u>	<u>225,606</u>	<u>-</u>	<u>27,634</u>	<u>1,695</u>	<u>2,687,508</u>
-	-	-	-	-	-
40,702	-	269,851	49,031	18,993	1,603,288
-	-	-	-	-	-
-	-	-	-	-	-
<u>40,702</u>	<u>-</u>	<u>269,851</u>	<u>49,031</u>	<u>18,993</u>	<u>1,603,288</u>
<u>\$ 782,291</u>	<u>\$ 225,606</u>	<u>\$ 269,851</u>	<u>\$ 76,665</u>	<u>\$ 20,688</u>	<u>\$ 4,290,796</u>

MONTGOMERY COUNTY, TEXAS
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended September 30, 2018

	Attorney Administration	Forfeitures	FEMA Disaster Grants	Jury	Sheriff Commissary
<u>REVENUES:</u>					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	5,048,193	676,410	-
Charges for Services	8,001	-	-	416,587	762,313
Investment Earnings	140	30,875	-	1,921	19,521
Contract Reimbursements	-	-	-	458,773	-
Fines and Forfeitures	-	1,174,869	-	693,099	-
Miscellaneous	-	-	-	-	-
<u>TOTAL REVENUES</u>	<u>8,141</u>	<u>1,205,744</u>	<u>5,048,193</u>	<u>2,246,790</u>	<u>781,834</u>
<u>EXPENDITURES:</u>					
General Administration	39,520	-	-	-	-
Judicial	-	-	-	12,842,418	-
Legal Services	-	-	-	-	-
Elections	-	-	-	-	-
Public Safety	-	834,991	4,346,019	-	867,207
Health and Welfare	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Public Transportation	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>39,520</u>	<u>834,991</u>	<u>4,346,019</u>	<u>12,842,418</u>	<u>867,207</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(31,379)</u>	<u>370,753</u>	<u>702,174</u>	<u>(10,595,628)</u>	<u>(85,373)</u>
<u>OTHER FINANCING SOURCES/ (USES):</u>					
Transfers In	33,000	-	106,360	10,600,000	-
Transfers Out	-	-	(25,000)	(5,121)	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>33,000</u>	<u>-</u>	<u>81,360</u>	<u>10,594,879</u>	<u>-</u>
Net Change in Fund Balances	<u>1,621</u>	<u>370,753</u>	<u>783,534</u>	<u>(749)</u>	<u>(85,373)</u>
Fund Balances at Beginning of Year	<u>1,450</u>	<u>1,541,475</u>	<u>106,864</u>	<u>1,866,580</u>	<u>1,066,269</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 3,071</u>	<u>\$ 1,912,228</u>	<u>\$ 890,398</u>	<u>\$ 1,865,831</u>	<u>\$ 980,896</u>

Memorial Library	Community Development	Memo Totals from Page 121	Memo Totals from Page 123	Memo Totals from Page 125	Totals
\$ -	\$ -	\$ 1,151,163	\$ 1,421,814	\$ 127,335	\$ 2,700,312
-	3,692,867	4,531,648	-	2,905,234	16,854,352
-	-	11,625	-	1,869,813	3,068,339
-	-	90,988	12,040	105,824	261,309
-	-	16,422,376	-	-	16,881,149
-	-	-	-	-	1,867,968
110,718	36,373	10,487	-	51,408	208,986
110,718	3,729,240	22,218,287	1,433,854	5,059,614	41,842,415
-	-	1,528,952	-	1,695	1,570,167
-	-	-	544,726	-	13,387,144
-	-	273,138	-	-	273,138
-	-	-	-	841,760	841,760
-	-	2,542,142	972,276	4,948,942	14,511,577
-	3,706,652	14,690,217	-	-	18,396,869
117,716	-	-	-	-	117,716
-	-	2,019,319	-	-	2,019,319
117,716	3,706,652	21,053,768	1,517,002	5,792,397	51,117,690
(6,998)	22,588	1,164,519	(83,148)	(732,783)	(9,275,275)
-	-	525,553	312,000	155,500	11,732,413
-	-	(907,409)	(1,678)	(155,500)	(1,094,708)
-	-	(381,856)	310,322	-	10,637,705
(6,998)	22,588	782,663	227,174	(732,783)	1,362,430
117,594	19,274	13,592,665	2,007,116	2,336,071	22,655,358
<u>\$ 110,596</u>	<u>\$ 41,862</u>	<u>\$ 14,375,328</u>	<u>\$ 2,234,290</u>	<u>\$ 1,603,288</u>	<u>\$ 24,017,788</u>

MONTGOMERY COUNTY, TEXAS
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended September 30, 2018

	Law Library	Juvenile Probation	Records Management and Preservation	Pre-Trial Diversion
<u>REVENUES:</u>				
Fees	\$ 297,471	\$ -	\$ 620,599	\$ 42,750
Intergovernmental	-	2,753,423	-	-
Charges for Services	-	11,625	-	-
Investment Earnings	6,504	15,685	66,780	-
Contract Reimbursements	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	10,487	-	-	-
<u>TOTAL REVENUES</u>	<u>314,462</u>	<u>2,780,733</u>	<u>687,379</u>	<u>42,750</u>
<u>EXPENDITURES:</u>				
General Administration	-	-	765,094	74,228
Judicial	-	-	-	-
Legal Services	273,138	-	-	-
Elections	-	-	-	-
Public Safety	-	2,542,142	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Public Transportation	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>273,138</u>	<u>2,542,142</u>	<u>765,094</u>	<u>74,228</u>
Excess (Deficiency) Revenues Over Expenditures	<u>41,324</u>	<u>238,591</u>	<u>(77,715)</u>	<u>(31,478)</u>
<u>OTHER FINANCING SOURCES/ (USES):</u>				
Transfers In	-	553	-	-
Transfers Out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>-</u>	<u>553</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	41,324	239,144	(77,715)	(31,478)
Fund Balances at Beginning of Year	<u>365,449</u>	<u>2,315,101</u>	<u>5,179,984</u>	<u>60,485</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 406,773</u>	<u>\$ 2,554,245</u>	<u>\$ 5,102,269</u>	<u>\$ 29,007</u>

Airport Grants	Mental Health Facility	Records Management County	Records Management District Clerk	Memo Totals to Page 119
\$ -	\$ -	\$ 159,243	\$ 31,100	\$ 1,151,163
1,778,225	-	-	-	4,531,648
-	-	-	-	11,625
-	-	-	2,019	90,988
-	16,422,376	-	-	16,422,376
-	-	-	-	-
-	-	-	-	10,487
1,778,225	16,422,376	159,243	33,119	22,218,287
-	-	617,581	72,049	1,528,952
-	-	-	-	-
-	-	-	-	273,138
-	-	-	-	-
-	-	-	-	2,542,142
-	14,690,217	-	-	14,690,217
-	-	-	-	-
2,019,319	-	-	-	2,019,319
2,019,319	14,690,217	617,581	72,049	21,053,768
(241,094)	1,732,159	(458,338)	(38,930)	1,164,519
-	-	525,000	-	525,553
-	(907,409)	-	-	(907,409)
-	(907,409)	525,000	-	(381,856)
(241,094)	824,750	66,662	(38,930)	782,663
1,470,764	3,982,116	61,171	157,595	13,592,665
\$ 1,229,670	\$ 4,806,866	\$ 127,833	\$ 118,665	\$ 14,375,328

MONTGOMERY COUNTY, TEXAS
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended September 30, 2018

	Digital Preservation County and District	District Clerk Record Preservation	Court Guardianship	Court Reporter
<u>REVENUES:</u>				
Fees	\$ 81,029	\$ 85,494	\$ 26,303	\$ 110,195
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings	2,516	1,227	-	-
Contract Reimbursements	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
<u>TOTAL REVENUES</u>	<u>83,545</u>	<u>86,721</u>	<u>26,303</u>	<u>110,195</u>
<u>EXPENDITURES:</u>				
General Administration	-	-	-	-
Judicial	-	98,590	16,927	113,181
Legal Services	-	-	-	-
Elections	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Public Transportation	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>-</u>	<u>98,590</u>	<u>16,927</u>	<u>113,181</u>
Excess (Deficiency) Revenues Over Expenditures	83,545	(11,869)	9,376	(2,986)
<u>OTHER FINANCING SOURCES/ (USES):</u>				
Transfers In	-	-	-	150,000
Transfers Out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Net Change in Fund Balances	83,545	(11,869)	9,376	147,014
Fund Balances at Beginning of Year	188,743	159,569	138,297	1,638
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 272,288</u>	<u>\$ 147,700</u>	<u>\$ 147,673</u>	<u>\$ 148,652</u>

Courthouse Security	Court Technology County and District	Justice Court Building Security	Justice Court Technology	Juvenile Case Manager	Bond Supervision	Memo Totals to Page 119
\$ 275,759	\$ 13,754	\$ 35,813	\$ 143,372	\$ 154,413	\$ 495,682	\$ 1,421,814
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	8,297	12,040
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
275,759	13,754	35,813	143,372	154,413	503,979	1,433,854
-	-	-	-	-	-	-
-	11,811	-	39,824	264,393	-	544,726
-	-	-	-	-	-	-
-	-	-	-	-	-	-
362,850	-	-	-	-	609,426	972,276
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
362,850	11,811	-	39,824	264,393	609,426	1,517,002
(87,091)	1,943	35,813	103,548	(109,980)	(105,447)	(83,148)
162,000	-	-	-	-	-	312,000
-	-	-	(1,678)	-	-	(1,678)
162,000	-	-	(1,678)	-	-	310,322
74,909	1,943	35,813	101,870	(109,980)	(105,447)	227,174
7,370	29,321	154,889	587,189	333,217	406,883	2,007,116
\$ 82,279	\$ 31,264	\$ 190,702	\$ 689,059	\$ 223,237	\$ 301,436	\$ 2,234,290

MONTGOMERY COUNTY, TEXAS
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended September 30, 2018

	Adult Probation Basic Supervision	Adult Probation Community Corrections	Adult Probation Mental Impairments
<u>REVENUES:</u>			
Fees	\$ 106,647	\$ -	\$ -
Intergovernmental	1,128,477	615,585	201,131
Charges for Services	1,869,813	-	-
Investment Earnings	47,253	-	-
Contract Reimbursements	-	-	-
Fines and Forfeitures	-	-	-
Miscellaneous	51,408	-	-
<u>TOTAL REVENUES</u>	<u>3,203,598</u>	<u>615,585</u>	<u>201,131</u>
<u>EXPENDITURES:</u>			
General Administration	-	-	-
Judicial	-	-	-
Legal Services	-	-	-
Elections	-	-	-
Public Safety	3,510,402	716,301	222,187
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Public Transportation	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>3,510,402</u>	<u>716,301</u>	<u>222,187</u>
Excess (Deficiency) Revenues Over Expenditures	(306,804)	(100,716)	(21,056)
<u>OTHER FINANCING SOURCES/ (USES):</u>			
Transfers In	-	104,000	51,500
Transfers Out	(155,500)	-	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>(155,500)</u>	<u>104,000</u>	<u>51,500</u>
Net Change in Fund Balances	(462,304)	3,284	30,444
Fund Balances at Beginning of Year	1,517,793	111,078	24,416
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 1,055,489</u>	<u>\$ 114,362</u>	<u>\$ 54,860</u>

Contract Elections Services	Montgomery County Grant Fund	HAVA Grant Fund	Federal ARRA Grant	Vital Records Preservation Fund	Memo Totals to Page 119
\$ -	\$ -	\$ -	\$ -	\$ 20,688	\$ 127,335
459,989	500,052	-	-	-	2,905,234
-	-	-	-	-	1,869,813
58,571	-	-	-	-	105,824
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	51,408
518,560	500,052	-	-	20,688	5,059,614
-	-	-	-	1,695	1,695
-	-	-	-	-	-
-	-	-	-	-	-
841,760	-	-	-	-	841,760
-	500,052	-	-	-	4,948,942
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
841,760	500,052	-	-	1,695	5,792,397
(323,200)	-	-	-	18,993	(732,783)
-	-	-	-	-	155,500
-	-	-	-	-	(155,500)
-	-	-	-	-	-
(323,200)	-	-	-	18,993	(732,783)
363,902	-	269,851	49,031	-	2,336,071
\$ 40,702	\$ -	\$ 269,851	\$ 49,031	\$ 18,993	\$ 1,603,288

MONTGOMERY COUNTY, TEXAS
Attorney Administration Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-3

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Charges for Service	\$ 12,050	\$ 12,050	\$ 8,001	\$ (4,049)
Investment Earnings	-	-	140	140
Total Revenues	12,050	12,050	8,141	(3,909)
<u>EXPENDITURES:</u>				
General Administration:				
Salaries	20,963	28,751	28,001	750
Employee Benefits	9,779	11,331	11,190	141
Supplies	100	100	-	100
Contract Services	525	525	329	196
Total Expenditures	31,367	40,707	39,520	1,187
Excess (Deficiency) Revenues Over Expenditures	(19,317)	(28,657)	(31,379)	(2,722)
<u>OTHER FINANCING SOURCES:</u>				
Transfers In	-	9,340	33,000	42,340
TOTAL OTHER FINANCING SOURCES	-	9,340	33,000	42,340
Net Change in Fund Balance	(19,317)	(19,317)	1,621	39,618
Fund Balance at Beginning of Year	1,450	1,450	1,450	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ (17,867)</u>	<u>\$ (17,867)</u>	<u>\$ 3,071</u>	<u>\$ 39,618</u>

MONTGOMERY COUNTY, TEXAS

Forfeitures Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-4

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Investment Earnings	\$ -	\$ 10,000	\$ 30,875	\$ 20,875
Fines and Forfeitures	822,309	1,662,976	1,174,869	(488,107)
Total Revenues	822,309	1,672,976	1,205,744	(467,232)
<u>EXPENDITURES:</u>				
Public Safety:				
Salaries	37,500	72,587	64,186	8,401
Employee Benefits	10,257	21,619	16,960	4,659
Supplies	359,972	635,805	401,974	233,831
Contract Services	162,580	643,859	253,124	390,735
Capital Outlay	252,000	391,277	98,747	292,530
Total Expenditures	822,309	1,765,147	834,991	930,156
Net Change in Fund Balance	-	(92,171)	370,753	462,924
Fund Balance at Beginning of Year	1,541,475	1,541,475	1,541,475	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 1,541,475</u>	<u>\$ 1,449,304</u>	<u>\$ 1,912,228</u>	<u>\$ 462,924</u>

MONTGOMERY COUNTY, TEXAS**FEMA Disaster Grants Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (GAAP Basis) and Actual Year Ended September 30, 2018**

C-5

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Intergovernmental:				
Federal Grants	\$ -	\$ 8,801,843	\$ 4,636,108	\$ (4,165,735)
State Grants	-	334,291	412,085	\$ 77,794
Total Revenues	-	9,136,134	5,048,193	(4,087,941)
<u>EXPENDITURES:</u>				
Health and Welfare:				
Salaries	-	70,365	69,615	750
Employee Benefits	-	35,093	34,660	433
Supplies	-	558,548	551,410	7,138
Contract Services	-	12,085,971	3,309,128	8,776,843
Capital Outlay	-	381,206	381,206	-
Total Expenditures	-	13,131,183	4,346,019	8,785,164
Excess Revenues (Deficiencies) over Expenditures	-	(3,995,049)	702,174	4,697,223
<u>OTHER FINANCING</u>				
<u>SOURCES/ (USES):</u>				
Transfers In	-	106,360	106,360	-
Transfers Out	-	(25,000)	(25,000)	-
TOTAL OTHER FINANCING				
SOURCES/ (USES)	-	81,360	81,360	-
Net Change in Fund Balance	-	(3,888,689)	783,534	4,697,223
Fund Balance at Beginning of Year	106,864	106,864	106,864	-
<u>FUND BALANCE AT</u>				
<u>END OF YEAR</u>	\$ 106,864	\$ (3,781,825)	\$ 890,398	\$ 4,697,223

MONTGOMERY COUNTY, TEXAS

Jury Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-6

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Intergovernmental:				
State Grants	\$ 450,000	\$ 450,000	\$ 676,410	\$ 226,410
Charges for Services	385,000	385,000	416,587	31,587
Investment Earnings	400	400	1,921	1,521
Contract Reimbursements	644,386	644,386	458,773	(185,613)
Fines and Forfeitures	600,000	680,265	693,099	12,834
Total Revenues	<u>2,079,786</u>	<u>2,160,051</u>	<u>2,246,790</u>	<u>86,739</u>
<u>EXPENDITURES:</u>				
Judicial:				
Salaries	3,255,161	3,194,166	3,169,166	25,000
Employee Benefits	1,190,971	1,179,100	1,140,872	38,228
Supplies	65,767	72,861	63,636	9,225
Contract Services	8,199,017	8,549,808	8,427,735	122,073
Capital Outlay	-	42,574	41,009	1,565
Total Expenditures	<u>12,710,916</u>	<u>13,038,509</u>	<u>12,842,418</u>	<u>196,091</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(10,631,130)</u>	<u>(10,878,458)</u>	<u>(10,595,628)</u>	<u>282,830</u>
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	-	178,765	10,600,000	10,421,235
Transfers Out	-	(5,121)	(5,121)	-
<u>TOTAL OTHER FINANCING SOURCES /(USES)</u>	<u>-</u>	<u>173,644</u>	<u>10,594,879</u>	<u>10,421,235</u>
Net Change in Fund Balance	(10,631,130)	(10,704,814)	(749)	10,704,065
Fund Balance at Beginning of Year	<u>1,866,580</u>	<u>1,866,580</u>	<u>1,866,580</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u><u>\$ (8,764,550)</u></u>	<u><u>\$ (8,838,234)</u></u>	<u><u>\$ 1,865,831</u></u>	<u><u>\$ 10,704,065</u></u>

MONTGOMERY COUNTY, TEXAS

Sheriff Commissary Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-7

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES:</u>				
Charges for Services	\$ 760,360	\$ 976,332	\$ 762,313	\$ (214,019)
Investment Earnings	-	-	19,521	19,521
Total Revenues	<u>760,360</u>	<u>976,332</u>	<u>781,834</u>	<u>(194,498)</u>
<u>EXPENDITURES:</u>				
Public Safety:				
Salaries	-	152,584	59,607	92,977
Employee Benefits	-	63,388	25,235	38,153
Supplies	483,000	455,292	455,292	-
Contract Services	112,360	178,229	178,229	-
Capital Outlay	165,000	165,000	148,844	16,156
Total Expenditures	<u>760,360</u>	<u>1,014,493</u>	<u>867,207</u>	<u>147,286</u>
Net Change in Fund Balance	-	(38,161)	(85,373)	(47,212)
Fund Balance at Beginning of Year	<u>1,066,269</u>	<u>1,066,269</u>	<u>1,066,269</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 1,066,269</u>	<u>\$ 1,028,108</u>	<u>\$ 980,896</u>	<u>\$ (47,212)</u>

MONTGOMERY COUNTY, TEXAS
Memorial Library Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-8

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Miscellaneous	\$ -	\$ 110,718	\$ 110,718	\$ -
Total Revenues	-	110,718	110,718	-
<u>EXPENDITURES:</u>				
Culture and Recreation:				
Supplies	-	37,051	20,251	16,800
Contract Services	-	11,559	-	11,559
Capital Outlay	-	165,407	97,465	67,942
Total Expenditures	-	214,017	117,716	96,301
Net Change in Fund Balance	-	(103,299)	(6,998)	96,301
Fund Balance at Beginning of Year	117,594	117,594	117,594	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 117,594</u>	<u>\$ 14,295</u>	<u>\$ 110,596</u>	<u>\$ 96,301</u>

MONTGOMERY COUNTY, TEXAS

Community Development Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-9

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Intergovernmental:				
Federal Grants	\$ 3,188,979	\$ 3,363,044	\$ 3,692,867	\$ 329,823
Miscellaneous	-	1,026,874	36,373	(990,501)
Total Revenues	<u>3,188,979</u>	<u>4,389,918</u>	<u>3,729,240</u>	<u>(660,678)</u>
<u>EXPENDITURES:</u>				
Health and Welfare:				
Salaries	371,254	451,169	424,394	26,775
Employee Benefits	130,072	151,147	142,669	8,478
Supplies	10,250	11,940	3,576	8,364
Contract Services	2,643,903	7,267,586	3,070,737	4,196,849
Capital Outlay	3,500	198,797	65,276	133,521
Total Expenditures	<u>3,158,979</u>	<u>8,080,639</u>	<u>3,706,652</u>	<u>4,373,987</u>
Net Change in Fund Balance	-	(3,690,721)	22,588	3,713,309
Fund Balance at Beginning of Year	<u>19,274</u>	<u>19,274</u>	<u>19,274</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 19,274</u>	<u>\$ (3,671,447)</u>	<u>\$ 41,862</u>	<u>\$ 3,713,309</u>

MONTGOMERY COUNTY, TEXAS

Law Library Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-10

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES:</u>				
Fees	\$ 292,973	\$ 292,973	\$ 297,471	\$ 4,498
Investment Earnings	-	-	6,504	6,504
Miscellaneous	-	-	10,487	10,487
Total Revenues	<u>292,973</u>	<u>292,973</u>	<u>314,462</u>	<u>21,489</u>
<u>EXPENDITURES:</u>				
Legal Services:				
Salaries	126,354	126,354	125,563	791
Employee Benefits	47,786	47,786	47,593	193
Supplies	17,500	17,162	8,975	8,187
Contract Services	41,059	41,622	30,849	10,773
Capital Outlay	60,274	60,274	60,158	116
Total Expenditures	<u>292,973</u>	<u>293,198</u>	<u>273,138</u>	<u>20,060</u>
(Deficiency) Revenues Over Expenditures	<u>-</u>	<u>(225)</u>	<u>41,324</u>	<u>41,549</u>
Net Change in Fund Balance	-	(225)	41,324	41,549
Fund Balance at Beginning of Year	<u>365,449</u>	<u>365,449</u>	<u>365,449</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 365,449</u>	<u>\$ 365,224</u>	<u>\$ 406,773</u>	<u>\$ 41,549</u>

MONTGOMERY COUNTY, TEXAS

Juvenile Probation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-11

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Intergovernmental:				
Federal Grants	\$ -	\$ -	\$ -	\$ -
State Grants	-	2,933,868	2,753,423	(180,445)
Charges for Services	-	-	11,625	11,625
Investment Earnings	-	-	15,685	15,685
Total Revenues	-	2,933,868	2,780,733	(153,135)
<u>EXPENDITURES:</u>				
Public Safety:				
Salaries	-	2,294,269	1,069,768	1,224,501
Benefits	-	1,007,943	467,028	540,915
Supplies	-	119,700	69,644	50,056
Contract Services	-	1,797,485	935,702	861,783
Capital Outlay	-	1,157,536	-	1,157,536
Total Expenditures	-	6,376,933	2,542,142	3,834,791
Excess (Deficiency) Revenues Over Expenditures	-	(3,443,065)	238,591	3,681,656
<u>OTHER FINANCING</u>				
<u>SOURCES:</u>				
Transfers In	-	553	553	-
TOTAL OTHER FINANCING				
SOURCES	-	553	553	-
Net Change in Fund Balance	-	(3,442,512)	239,144	3,681,656
Fund Balance at Beginning of Year	2,315,101	2,315,101	2,315,101	-
<u>FUND BALANCE AT</u>				
<u>END OF YEAR</u>	\$ 2,315,101	\$ (1,127,411)	\$ 2,554,245	\$ 3,681,656

MONTGOMERY COUNTY, TEXAS
Records Management and Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-12

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ 502,926	\$ 535,576	\$ 620,599	\$ 85,023
Investment Earnings	-	-	66,780	66,780
Total Revenues	<u>502,926</u>	<u>535,576</u>	<u>687,379</u>	<u>151,803</u>
<u>EXPENDITURES:</u>				
General Administration:				
Salaries	276,540	276,540	240,266	36,274
Employee Benefits	111,316	111,316	103,005	8,311
Supplies	12,400	12,400	11,439	961
Contract Services	<u>102,670</u>	<u>505,815</u>	<u>410,384</u>	<u>95,431</u>
Total Expenditures	<u>502,926</u>	<u>906,071</u>	<u>765,094</u>	<u>140,977</u>
Net Change in Fund Balance	-	(370,495)	(77,715)	292,780
Fund Balance at Beginning of Year	<u>5,179,984</u>	<u>5,179,984</u>	<u>5,179,984</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 5,179,984</u>	<u>\$ 4,809,489</u>	<u>\$ 5,102,269</u>	<u>\$ 292,780</u>

MONTGOMERY COUNTY, TEXAS

Pre-Trial Diversion Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-13

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES:</u>				
Fees	\$ 118,033	\$ 118,033	\$ 42,750	\$ (75,283)
Total Revenues	<u>118,033</u>	<u>118,033</u>	<u>42,750</u>	<u>(75,283)</u>
<u>EXPENDITURES:</u>				
General Administration:				
Salaries	26,737	65,323	56,185	9,138
Employee Benefits	5,533	16,947	15,566	1,381
Supplies	24,794	24,794	-	24,794
Contract Services	10,969	10,969	2,477	8,492
Total Expenditures	<u>68,033</u>	<u>118,033</u>	<u>74,228</u>	<u>43,805</u>
Net Change in Fund Balance	50,000	-	(31,478)	(31,478)
Fund Balance at Beginning of Year	<u>60,485</u>	<u>60,485</u>	<u>60,485</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 110,485</u>	<u>\$ 60,485</u>	<u>\$ 29,007</u>	<u>\$ (31,478)</u>

MONTGOMERY COUNTY, TEXAS

Airport Grants Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-14

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Federal Grants	\$ -	\$ -	\$ 1,731,706	\$ 1,731,706
State Grants	-	100,000	46,519	(53,481)
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>100,000</u>	<u>1,778,225</u>	<u>1,678,225</u>
<u>EXPENDITURES:</u>				
Public Transportation:				
Capital Outlay	<u>50,000</u>	<u>8,133,396</u>	<u>2,019,319</u>	<u>6,114,077</u>
Total Expenditures	<u>50,000</u>	<u>8,133,396</u>	<u>2,019,319</u>	<u>6,114,077</u>
Net Change in Fund Balance	(50,000)	(8,033,396)	(241,094)	7,792,302
Fund Balance at Beginning of Year	<u>1,470,764</u>	<u>1,470,764</u>	<u>1,470,764</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 1,420,764</u>	<u>\$ (6,562,632)</u>	<u>\$ 1,229,670</u>	<u>\$ 7,792,302</u>

MONTGOMERY COUNTY, TEXAS

Mental Health Facility Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-15

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Contract Reimbursement	\$ 15,417,450	\$ 16,994,512	\$ 16,422,376	\$ (572,136)
Total Revenues	<u>15,417,450</u>	<u>16,994,512</u>	<u>16,422,376</u>	<u>(572,136)</u>
<u>EXPENDITURES:</u>				
Health and Welfare:				
Contract Services	13,545,311	14,788,459	14,427,261	361,198
Capital Outlay - Building	-	333,914	262,956	70,958
Total Expenditures	<u>13,545,311</u>	<u>15,122,373</u>	<u>14,690,217</u>	<u>361,198</u>
Excess Revenues Over Expenditures	<u>1,872,139</u>	<u>1,872,139</u>	<u>1,732,159</u>	<u>(210,938)</u>
<u>OTHER FINANCING (USES):</u>				
Transfers out		-	(907,409)	(907,409)
TOTAL OTHER FINANCING (USES)	<u>-</u>	<u>-</u>	<u>(907,409)</u>	<u>(907,409)</u>
Net Change in Fund Balance	1,872,139	1,872,139	824,750	(1,118,347)
Fund Balance at Beginning of Year	<u>3,982,116</u>	<u>3,982,116</u>	<u>3,982,116</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 5,854,255</u>	<u>\$ 5,854,255</u>	<u>\$ 4,806,866</u>	<u>\$ (1,118,347)</u>

MONTGOMERY COUNTY, TEXAS
Records Management County Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-16

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ 175,000	\$ 178,021	\$ 159,243	\$ (18,778)
Total Revenues	175,000	178,021	159,243	(18,778)
<u>EXPENDITURES:</u>				
General Administration:				
Salaries	401,432	401,432	395,922	5,510
Employee Benefits	189,998	189,998	181,597	8,401
Supplies	14,949	26,470	24,719	1,751
Contract Services	29,541	28,413	15,343	13,070
Capital Outlay	2,700	2,700	-	2,700
Total Expenditures	638,620	649,013	617,581	31,432
Excess (Deficiency) Revenues Over Expenditures	(463,620)	(470,992)	(458,338)	12,654
<u>OTHER FINANCING SOURCES:</u>				
Transfers In	-	-	525,000	525,000
<u>TOTAL OTHER FINANCING SOURCES</u>	-	-	525,000	525,000
Net Change in Fund Balance	(463,620)	(470,992)	66,662	537,654
Fund Balance at Beginning of Year	61,171	61,171	61,171	-
<u>FUND BALANCE AT END OF YEAR</u>	\$ (402,449)	\$ (409,821)	\$ 127,833	\$ 537,654

MONTGOMERY COUNTY, TEXAS
Records Management District Clerk Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-17

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ 80,000	\$ 80,000	\$ 47,321	\$ (32,679)
Investment Earnings	-	-	2,019	2,019
Total Revenues	80,000	80,000	49,340	(30,660)
<u>EXPENDITURES:</u>				
General Administration:				
Supplies	30,000	26,725	19,065	7,660
Contract Services	50,000	50,000	50,000	-
Capital Outlay	-	2,984	2,984	-
Total Expenditures	80,000	79,709	72,049	7,660
Net Change in Fund Balance	-	291	(22,709)	(23,000)
Fund Balance at Beginning of Year	157,595	157,595	157,595	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 157,595</u>	<u>\$ 157,886</u>	<u>\$ 134,886</u>	<u>\$ (23,000)</u>

MONTGOMERY COUNTY, TEXAS
Digital Preservation County and District Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Actual Year Ended September 30, 2018

C-18

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ -	\$ -	\$ 81,029	\$ 81,029
Investment Earnings	-	-	2,516	2,516
Total Revenues	-	-	83,545	83,545
Net Change in Fund Balance	-	-	83,545	83,545
Fund Balance at Beginning of Year	188,743	188,743	188,743	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 188,743</u>	<u>\$ 188,743</u>	<u>\$ 272,288</u>	<u>\$ 83,545</u>

MONTGOMERY COUNTY, TEXAS
District Clerk Record Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-19

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ 100,000	\$ 100,000	\$ 85,494	\$ (14,506)
Investment Earnings	-	-	1,227	1,227
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>86,721</u>	<u>(13,279)</u>
<u>EXPENDITURES:</u>				
Judicial:				
Contract Services	<u>100,000</u>	<u>100,000</u>	<u>98,590</u>	<u>1,410</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>98,590</u>	<u>1,410</u>
Net Change in Fund Balance	-	-	(11,869)	(11,869)
Fund Balance at Beginning of Year	<u>159,569</u>	<u>159,569</u>	<u>159,569</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 159,569</u>	<u>\$ 159,569</u>	<u>\$ 147,700</u>	<u>\$ (11,869)</u>

MONTGOMERY COUNTY, TEXAS

Court Guardianship Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-20

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES:</u>				
Fees	\$ 32,000	\$ 32,000	\$ 26,303	\$ (5,697)
Total Revenues	<u>32,000</u>	<u>32,000</u>	<u>26,303</u>	<u>(5,697)</u>
<u>EXPENDITURES:</u>				
Judicial:				
Contract Services	<u>32,000</u>	<u>32,000</u>	<u>16,927</u>	<u>15,073</u>
Total Expenditures	<u>32,000</u>	<u>32,000</u>	<u>16,927</u>	<u>15,073</u>
Net Change in Fund Balance	-	-	9,376	9,376
Fund Balance at Beginning of Year	<u>138,297</u>	<u>138,297</u>	<u>138,297</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 138,297</u>	<u>\$ 138,297</u>	<u>\$ 147,673</u>	<u>\$ 9,376</u>

MONTGOMERY COUNTY, TEXAS

Court Reporter Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-21

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES:</u>				
Fees	\$ 40,000	\$ 53,426	\$ 110,195	\$ 56,769
Total Revenues	<u>40,000</u>	<u>53,426</u>	<u>110,195</u>	<u>56,769</u>
<u>EXPENDITURES:</u>				
Judicial:				
Supplies	25,416	29,283	17,235	12,048
Contract Services	116,607	126,166	95,946	30,220
Total Expenditures	<u>142,023</u>	<u>155,449</u>	<u>113,181</u>	<u>42,268</u>
(Deficiency) Revenues				
Over Expenditures	<u>(102,023)</u>	<u>(102,023)</u>	<u>(2,986)</u>	<u>99,037</u>
<u>OTHER FINANCING SOURCES:</u>				
Transfers In	-	-	150,000	150,000
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>
Net Change in Fund Balance	(102,023)	(102,023)	147,014	249,037
Fund Balance at Beginning of Year	<u>1,638</u>	<u>1,638</u>	<u>1,638</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ (100,385)</u>	<u>\$ (100,385)</u>	<u>\$ 148,652</u>	<u>\$ 249,037</u>

MONTGOMERY COUNTY, TEXAS
Courthouse Security Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-22

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ 315,000	\$ 315,000	\$ 275,759	\$ (39,241)
Total Revenues	<u>315,000</u>	<u>315,000</u>	<u>275,759</u>	<u>(39,241)</u>
<u>EXPENDITURES:</u>				
Public Safety:				
Contract Services	400,000	397,321	362,850	34,471
Total Expenditures	<u>400,000</u>	<u>397,321</u>	<u>362,850</u>	<u>34,471</u>
(Deficiency) Revenues Over Expenditures	<u>(85,000)</u>	<u>(82,321)</u>	<u>(87,091)</u>	<u>(4,770)</u>
<u>OTHER FINANCING SOURCES:</u>				
Transfers In	-	-	162,000	162,000
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>162,000</u>	<u>162,000</u>
Net Change in Fund Balance	(85,000)	(82,321)	74,909	157,230
Fund Balance at Beginning of Year	<u>7,370</u>	<u>7,370</u>	<u>7,370</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ (77,630)</u>	<u>\$ (74,951)</u>	<u>\$ 82,279</u>	<u>\$ 157,230</u>

MONTGOMERY COUNTY, TEXAS
Court Technology County and District Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-23

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ 4,388	\$ 16,361	\$ 13,754	\$ (2,607)
Total Revenues	<u>4,388</u>	<u>16,361</u>	<u>13,754</u>	<u>(2,607)</u>
<u>EXPENDITURES:</u>				
Judicial:				
Supplies	-	9,963	8,356	1,607
Contract Services	4,388	4,559	3,455	1,104
Total Expenditures	<u>4,388</u>	<u>14,522</u>	<u>11,811</u>	<u>2,711</u>
Net Change in Fund Balance	-	1,839	1,943	104
Fund Balance at Beginning of Year	<u>29,321</u>	<u>29,321</u>	<u>29,321</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 29,321</u>	<u>\$ 31,160</u>	<u>\$ 31,264</u>	<u>\$ 104</u>

MONTGOMERY COUNTY, TEXAS
Justice Court Building Security
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Actual Year Ended September 30, 2018

C-24

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ -	\$ -	\$ 35,813	\$ 35,813
Total Revenues	-	-	35,813	35,813
Net Change in Fund Balance	-	-	35,813	35,813
Fund Balance at Beginning of Year	154,889	154,889	154,889	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 154,889</u>	<u>\$ 154,889</u>	<u>\$ 190,702</u>	<u>\$ 35,813</u>

MONTGOMERY COUNTY, TEXAS
Justice Court Technology Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-25

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ 21,828	\$ 52,047	\$ 143,372	\$ 91,325
Total Revenues	<u>21,828</u>	<u>52,047</u>	<u>143,372</u>	<u>91,325</u>
<u>EXPENDITURES:</u>				
Judicial:				
Supplies	20,000	43,450	33,896	9,554
Contract Services	1,828	6,918	5,928	990
Total Expenditures	<u>21,828</u>	<u>50,368</u>	<u>39,824</u>	<u>10,544</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>1,679</u>	<u>103,548</u>	<u>101,869</u>
<u>OTHER FINANCING SOURCES:</u>				
Transfers Out	-	(1,678)	(1,678)	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>(1,678)</u>	<u>(1,678)</u>	<u>-</u>
Net Change in Fund Balance	-	1	101,870	101,869
Fund Balance at Beginning of Year	<u>587,189</u>	<u>587,189</u>	<u>587,189</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u><u>\$ 587,189</u></u>	<u><u>\$ 588,868</u></u>	<u><u>\$ 689,059</u></u>	<u><u>\$ 100,191</u></u>

MONTGOMERY COUNTY, TEXAS

Juvenile Case Manager Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-26

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES:</u>				
Fees	\$ 296,269	\$ 297,094	\$ 154,413	\$ (142,681)
Total Revenues	<u>296,269</u>	<u>297,094</u>	<u>154,413</u>	<u>(142,681)</u>
<u>EXPENDITURES:</u>				
Judicial:				
Salaries	200,338	201,019	179,176	21,843
Employee Benefits	95,931	96,075	85,217	10,858
Total Expenditures	<u>296,269</u>	<u>297,094</u>	<u>264,393</u>	<u>32,701</u>
Net Change in Fund Balance	-	-	(109,980)	(109,980)
Fund Balance at Beginning of Year	<u>333,217</u>	<u>333,217</u>	<u>333,217</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 333,217</u>	<u>\$ 333,217</u>	<u>\$ 223,237</u>	<u>\$ (109,980)</u>

MONTGOMERY COUNTY, TEXAS

Bond Supervision Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-27

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES:</u>				
Fees	\$ -	\$ 444,377	\$ 495,682	\$ 51,305
Investment Earnings	-	5,000	8,297	3,297
Total Revenues	-	449,377	503,979	54,602
<u>EXPENDITURES:</u>				
Public Safety:				
Salaries	-	397,640	388,971	8,669
Employee Benefits	-	159,737	157,488	2,249
Supplies	-	2,000	1,445	555
Contract Services	-	54,400	52,643	1,757
Capital Outlay	-	9,100	8,879	221
Total Expenditures	-	622,877	609,426	13,451
Net Change in Fund Balance	-	(173,500)	(105,447)	68,053
Fund Balance at Beginning of Year	406,883	406,883	406,883	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 406,883</u>	<u>\$ 233,383</u>	<u>\$ 301,436</u>	<u>\$ 68,053</u>

MONTGOMERY COUNTY, TEXAS
Adult Probation - Basic Supervision Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-28

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ -	\$ 100,000	\$ 106,647	\$ 6,647
Intergovernmental:				
State Grants	-	1,097,579	1,128,477	30,898
Charges for Services	-	1,865,000	1,869,813	4,813
Investment Earnings	-	40,000	47,253	7,253
Miscellaneous	-	75,000	51,408	(23,592)
Total Revenues	-	3,177,579	3,203,598	26,019
<u>EXPENDITURES:</u>				
Public Safety:				
Salaries	-	4,959,680	2,575,630	2,384,050
Employee Benefits	-	1,068,526	544,720	523,806
Supplies	-	712,917	62,620	650,297
Contract Services	-	1,584,494	327,432	1,257,062
Total Expenditures	-	8,325,617	3,510,402	4,815,215
Excess Revenues				
Over Expenditures	-	(5,148,038)	(306,804)	4,841,234
<u>OTHER FINANCING</u>				
<u>SOURCES/(USES):</u>				
Transfers Out		(179,329)	(155,500)	(23,829)
TOTAL OTHER FINANCING				
SOURCES/(USES)	-	(179,329)	(155,500)	(23,829)
Net Change in Fund Balance	-	(5,327,367)	(462,304)	(4,865,063)
Fund Balance at Beginning of Year	1,517,793	1,517,793	1,517,793	-
<u>FUND BALANCE AT</u>				
<u>END OF YEAR</u>	\$ 1,517,793	\$ (3,809,574)	\$ 1,055,489	\$ (4,865,063)

MONTGOMERY COUNTY, TEXAS
Adult Probation - Community Corrections Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-29

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
State Grants	\$ -	\$ 616,025	\$ 615,585	\$ (440)
Total Revenues	-	616,025	615,585	(440)
<u>EXPENDITURES:</u>				
Public Safety:				
Salaries	-	1,124,916	596,409	528,507
Employee Benefits	-	227,103	117,199	109,904
Contract Services	-	16,500	2,693	13,807
Total Expenditures	-	1,368,519	716,301	652,218
Excess Revenues Over Expenditures	-	(752,494)	(100,716)	651,778
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	-	122,852	104,000	(18,852)
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	-	122,852	104,000	(18,852)
Net Change in Fund Balance	-	(629,642)	3,284	632,926
Fund Balance at Beginning of Year	111,078	111,078	111,078	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 111,078</u>	<u>\$ (518,564)</u>	<u>\$ 114,362</u>	<u>\$ 632,926</u>

MONTGOMERY COUNTY, TEXAS
Adult Probation - Mental Impairments Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-30

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
State Grants	\$ -	\$ 249,208	\$ 201,131	\$ (48,077)
Total Revenues	-	249,208	201,131	(48,077)
<u>EXPENDITURES:</u>				
Public Safety:				
Salaries	-	384,472	184,782	199,690
Employee Benefits	-	80,261	36,802	43,459
Supplies	-	7,928	594	7,334
Contract Services	-	1,900	9	1,891
Total Expenditures	-	474,561	222,187	252,374
Excess Revenues Over Expenditures	-	(225,353)	(21,056)	204,297
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	-	56,477	51,500	(4,977)
TOTAL OTHER FINANCING SOURCES/(USES)	-	56,477	51,500	(4,977)
Net Change in Fund Balance	-	(168,876)	30,444	199,320
Fund Balance at Beginning of Year	24,416	24,416	24,416	-
<u>FUND BALANCE AT END OF YEAR</u>	\$ 24,416	\$ (144,460)	\$ 54,860	\$ 199,320

MONTGOMERY COUNTY, TEXAS
Contract Elections Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-31

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Intergovernmental:				
Other	\$ -	\$ 459,989	\$ 459,989	\$ -
Investment Earnings	-	58,571	58,571	-
Total Revenues	-	518,560	518,560	-
<u>EXPENDITURES:</u>				
Elections:				
Salaries	-	493,976	493,976	-
Employee Benefits	-	83,969	83,969	-
Supplies	-	108,676	108,676	-
Contract Services	-	155,139	155,139	-
Total Expenditures	-	841,760	841,760	-
Net Change in Fund Balance	-	(323,200)	(323,200)	-
Fund Balance at Beginning of Year	363,902	363,902	363,902	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 363,902</u>	<u>\$ 40,702</u>	<u>\$ 40,702</u>	<u>\$ -</u>

MONTGOMERY COUNTY, TEXAS
Montgomery County Grant Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-32

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Intergovernmental:				
Federal	\$ -	\$ 1,809,577	\$ 500,052	\$ (1,309,525)
Total Revenues	-	1,809,577	500,052	(1,309,525)
<u>EXPENDITURES:</u>				
Public Safety:				
Salaries	-	222,361	113,729	108,632
Employee Benefits	-	81,838	50,653	31,185
Supplies	-	204,611	30,202	174,409
Contract Services	-	354,317	59,722	294,595
Capital Outlay	-	946,450	245,746	700,704
Total Expenditures	-	1,809,577	500,052	1,309,525
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MONTGOMERY COUNTY, TEXAS
HAVA Grant Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Actual Year Ended September 30, 2018

C-33

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	269,851	269,851	269,851	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 269,851</u>	<u>\$ 269,851</u>	<u>\$ 269,851</u>	<u>\$ -</u>

MONTGOMERY COUNTY, TEXAS

Federal ARRA Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-34

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>EXPENDITURES:</u>				
Public Transportation:				
Capital Outlay	\$ -	\$ 500,000	\$ -	\$ 500,000
Total Expenditures	-	500,000	-	500,000
Net Change in Fund Balance	-	(500,000)	-	500,000
Fund Balance at Beginning of Year	49,031	49,031	49,031	-
<u>FUND BALANCE AT</u>				
<u>END OF YEAR</u>	<u>\$ 49,031</u>	<u>\$ (450,969)</u>	<u>\$ 49,031</u>	<u>\$ 500,000</u>

MONTGOMERY COUNTY, TEXAS

Vital Records Preservation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

C-35

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Fees	\$ -	\$ 13,841	\$ 20,688	\$ 6,847
Total Revenues	-	13,841	20,688	6,847
<u>EXPENDITURES:</u>				
General Administration:				
Supplies		13,841	1,695	12,146
Total Expenditures	-	13,841	1,695	12,146
Net Change in Fund Balance	-	-	18,993	18,993
Fund Balance at Beginning of Year	-	-	-	-
<u>FUND BALANCE AT END OF YEAR</u>	\$ -	\$ -	\$ 18,993	\$ 18,993

NONMAJOR CAPITAL PROJECT FUNDS

Revenue Toll Bonds Series 2010 – to account for County’s issuance of \$31,390,000 in bonds that are being used to finance improvements to four specific state-owned roads as well as direct connectors to two additional roads of the state highway system. The County has entered into a “pass-through toll agreement” with the State of Texas for improvements by the County to roads owned by the State.

Certificates of Obligation Series 2012 – to account for the remodel of an existing building to house the future Montgomery County Forensic Center. Other projects include airport improvements as well as various building remodels.

Certificates of Obligation Series 2012A – to account for various road improvements to county owned roads and the construction and renovation of runway and taxiway improvements at the Lone Star Executive Airport. The County issued \$13,350,000 in certificates of obligation for these projects.

Pass Through Toll Projects - to account for specific road improvement projects associated with a Pass Through Toll Agreement between the County and Texas Department of Transportation.

Jail Project 13-14 – to account for a portion of funds generated by the sale of the Joe Corley Facility. The Commissioner’s intent is to use the funds for improvements to the existing jail facility or to build a new facility.

Local Capital Projects – to account for various county-wide projects, including Sheriff’s office remodel and fleet operations as well as a Medical Examiner’s office.

Road Bonds Series 2016 – to account for the County’s issuance of \$60,000,000 in bonds that are being used to finance road improvements throughout the County.

MONTGOMERY COUNTY, TEXAS

Nonmajor Capital Project Funds

Combining Balance Sheet

September 30, 2018

	Revenue Toll Bonds Series 2010	Certificates Of Obligation Series 2012	Certificates' Of Obligation Series 2012A	Pass Through Toll Projects
<u>ASSETS:</u>				
Cash	\$ 5,264,301	\$ 927	\$ 839	\$ -
Investments	-	2,664,043	560,073	-
Cash, Restricted for Retainage	-	-	-	-
Due from Other Funds	3,329	-	-	-
Due from Other Governments	-	-	-	18,670,581
<u>TOTAL ASSETS</u>	<u>\$ 5,267,630</u>	<u>\$ 2,664,970</u>	<u>\$ 560,912</u>	<u>\$ 18,670,581</u>

LIABILITIES AND FUND BALANCES:

LIABILITIES:

Accounts Payable	\$ -	\$ -	\$ -	\$ -
Retainage Payable	-	-	-	-
Due to Other Funds	-	-	-	7,996,628
Total Liabilities	-	-	-	7,996,628

FUND BALANCES:

Restricted	5,267,630	2,664,970	560,912	10,673,953
Committed	-	-	-	-
Total Fund Balances	5,267,630	2,664,970	560,912	10,673,953

**TOTAL LIABILITIES AND
FUND BALANCES**

<u>\$ 5,267,630</u>	<u>\$ 2,664,970</u>	<u>\$ 560,912</u>	<u>\$ 18,670,581</u>
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D-1

Jail Project 2013-2014	Local Capital Projects	Road Bonds 2016	Totals
\$ -	\$ -	\$ -	\$ 5,266,067
-	-	13,983,832	17,207,948
-	-	1,085	1,085
17,056,361	15,715,704	-	32,775,394
-	-	-	18,670,581
<u>\$ 17,056,361</u>	<u>\$ 15,715,704</u>	<u>\$ 13,984,917</u>	<u>\$ 73,921,075</u>
\$ 2,664	\$ 270,639	\$ 2,090,711	\$ 2,364,014
-	75,225	266,068	341,293
-	-	1,254,162	9,250,790
<u>2,664</u>	<u>345,864</u>	<u>3,610,941</u>	<u>11,956,097</u>
-	-	10,373,976	29,541,441
17,053,697	15,369,840	-	32,423,537
<u>17,053,697</u>	<u>15,369,840</u>	<u>10,373,976</u>	<u>61,964,978</u>
<u>\$ 17,056,361</u>	<u>\$ 15,715,704</u>	<u>\$ 13,984,917</u>	<u>\$ 73,921,075</u>

MONTGOMERY COUNTY, TEXAS
Nonmajor Capital Project Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended September 30, 2018

	Revenue Toll Bonds Series 2010	Certificates of Obligation Series 2012	Certificates of Obligation Series 2012A	Pass Through Toll Projects
<u>REVENUES:</u>				
Investment Earnings	\$ 80,397	\$ 44,526	\$ 9,920	\$ -
Miscellaneous	-	-	-	-
<u>TOTAL REVENUES</u>	<u>80,397</u>	<u>44,526</u>	<u>9,920</u>	<u>-</u>
<u>EXPENDITURES:</u>				
Supplies	-	-	-	-
Professional Services	-	-	-	-
Capital Outlay	-	35,870	-	-
<u>TOTAL EXPENDITURES</u>	<u>-</u>	<u>35,870</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>80,397</u>	<u>8,656</u>	<u>9,920</u>	<u>-</u>
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	80,397	8,656	9,920	-
Fund Balances at Beginning of Year	<u>5,187,233</u>	<u>2,656,314</u>	<u>550,992</u>	<u>10,673,953</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 5,267,630</u>	<u>\$ 2,664,970</u>	<u>\$ 560,912</u>	<u>\$10,673,953</u>

Jail Project 2013-2014	Local Capital Projects	Road Bonds 2016	Totals
\$ -	\$ -	\$ 396,516	\$ 531,359
45,760	-	-	45,760
45,760	-	396,516	577,119
-	7,645	-	7,645
-	1,214,998	-	1,214,998
-	1,332,905	14,795,704	16,164,479
-	2,555,548	14,795,704	17,387,122
45,760	(2,555,548)	(14,399,188)	(16,810,003)
754,666	13,376,504	-	14,131,170
-	(191,916)	-	(191,916)
754,666	13,184,588	-	13,939,254
800,426	10,629,040	(14,399,188)	(2,870,749)
16,253,271	4,740,800	24,773,164	64,835,727
<u>\$ 17,053,697</u>	<u>\$ 15,369,840</u>	<u>\$10,373,976</u>	<u>\$ 61,964,978</u>



DEBT SERVICE FUND

Montgomery County Debt Service Fund – to account for the receipt and disbursement of funds to retire debt resulting from the issuance of general obligation bonds and certificates of obligation. Financing is provided by a specific annual property tax levy, and the investment interest earned thereon.



MONTGOMERY COUNTY, TEXAS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Fund
Budget (GAAP Basis) and Actual Year Ended September 30, 2018

E-1

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>REVENUES:</u>				
Taxes	\$ 33,597,517	\$ 33,597,517	\$ 37,288,174	\$ 3,690,657
Investment Earnings	-	-	159,805	(159,805)
Intergovernmental	280,275	280,275	397,714	117,439
Total Revenues	<u>33,877,792</u>	<u>33,877,792</u>	<u>37,845,693</u>	<u>3,967,901</u>
<u>EXPENDITURES:</u>				
Debt Service:				
Principal Retirement	15,805,000	32,874,233	31,887,580	986,653
Interest and Fiscal Charges	19,377,916	19,921,733	19,891,807	29,926
Issuance Costs	-	7,500	7,500	-
Total Expenditures	<u>35,182,916</u>	<u>52,803,466</u>	<u>51,786,887</u>	<u>1,016,579</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(1,305,124)</u>	<u>(18,925,674)</u>	<u>(13,941,194)</u>	<u>4,984,480</u>
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	-	-	907,409	907,409
Issuance of General Obligation Bonds	-	540,470	540,470	-
TOTAL OTHER FINANCING SOURCES /(USES)	<u>-</u>	<u>540,470</u>	<u>1,447,879</u>	<u>907,409</u>
Net Change in Fund Balance	(1,305,124)	(18,385,204)	(12,493,315)	5,891,889
Fund Balance at Beginning of Year	<u>28,249,874</u>	<u>28,249,874</u>	<u>28,249,874</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 26,944,750</u>	<u>\$ 9,864,670</u>	<u>\$ 15,756,559</u>	<u>\$ 5,891,889</u>



INTERNAL SERVICE FUNDS

Self-Insurance Medical Fund - to account for the health benefits provided to County employees, retirees, and their dependents. Contributions to the fund are made as charges to the department for all full-time employees and contributions from employees and retirees.

Self-Insurance Workers' Compensation Fund - to account for employer contributions set aside to cover claims from an on-the-job injury sustained by a County employee.

Self-Insurance Accident and Liability Fund - to account for the receipt of insurance premiums from other funds as well as expenses for claims of the County's accident and liability program.

Wellness Clinic Fund - to account for the operations of the County's Wellness Clinic, funded through employee co-pays and County funding.

MONTGOMERY COUNTY, TEXAS
Combining Statement of Net Position
Internal Service Funds
September 30, 2018

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	Self-Insurance Medical	Self-Insurance Workers' Compensation	Self-Insurance Accident and Liability	Wellness Clinic	Total
ASSETS:					
Current Assets:					
Cash and Cash Equivalents	\$ 1,485,774	\$ 133,317	\$ -	\$ -	\$ 1,619,091
Accounts	223,522	-	-	-	223,522
Due from other funds	18,114,911	4,485,112	1,889,580	178,556	24,668,159
Due from other governments	49,962	38,323	-	-	88,285
Total Current Assets	19,874,169	4,656,752	1,889,580	178,556	26,599,057
Capital Assets (net of accumulated depreciation):					
Buildings	-	-	-	776,510	776,510
Improvements	-	-	-	239	239
Equipment	-	13,006	-	15,764	28,770
Total Capital Assets	-	13,006	-	792,513	805,519
Total Assets	19,874,169	4,669,758	1,889,580	971,069	27,404,576
LIABILITIES:					
Current Liabilities:					
Accounts Payable	361,898	-	443,989	128,156	934,043
Claims Payable	-	500,000	-	-	500,000
Due to Other Funds	-	-	378,502	-	378,502
Total Current Liabilities	361,898	500,000	822,491	128,156	1,812,545
Noncurrent Liabilities					
Claims Payable	5,148,599	1,114,908	-	-	6,263,507
Total Noncurrent Liabilities	5,148,599	1,114,908	-	-	6,263,507
Total Liabilities	5,510,497	1,614,908	822,491	128,156	8,076,052
NET POSITION:					
Net Investment in Capital Assets	-	13,006	-	792,513	805,519
Unrestricted	14,363,672	3,041,844	1,067,089	50,400	18,523,005
Total Net Position	\$ 14,363,672	\$ 3,054,850	\$ 1,067,089	\$ 842,913	\$ 19,328,524

MONTGOMERY COUNTY, TEXAS
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
September 30, 2018

F-2

	Self-Insurance Medical	Self-Insurance Workers' Compensation	Self-Insurance Accident and Liability	Wellness Clinic	Total
OPERATING REVENUES:					
Charges for Services	\$ 33,078,975	\$ 1,115,890	\$ 1,814,409	\$ 1,280,951	\$ 37,290,225
Miscellaneous	-	3,033	2,733,379	-	2,736,412
Total Operating Revenues	33,078,975	1,118,923	4,547,788	1,280,951	40,026,637
OPERATING EXPENSES:					
Supplies	-	-	-	8,015	8,015
Services	33,665,305	1,210,587	1,713,122	1,268,040	37,857,054
Miscellaneous	-	-	844,661	-	844,661
Depreciation	-	4,335	-	39,565	43,900
Total Operating Expenses	33,665,305	1,214,922	2,557,783	1,315,620	38,753,630
Operating Income/(Loss)	(586,330)	(95,999)	1,990,005	(34,669)	1,273,007
Transfer In	-	-	227,263	-	227,263
Transfer Out	-	-	(2,732,358)	-	(2,732,358)
Change in Net Position	(586,330)	(95,999)	(515,090)	(34,669)	(1,232,088)
Total Net Position - beginning	14,950,002	3,150,849	1,582,179	877,582	20,560,612
Total Net Position - ending	\$ 14,363,672	\$ 3,054,850	\$ 1,067,089	\$ 842,913	\$ 19,328,524

MONTGOMERY COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
September 30, 2018

F-3

	Self-Insurance Medical	Self-Insurance Workers' Compensation	Self-Insurance Accident and Liability	Wellness Clinic	Total
Cash flows from operating activities:					
Receipts from customers	\$ 33,673,918	\$ 1,119,372	\$ 4,547,788	\$ 1,280,951	\$ 40,622,029
Receipts from others	-	-	902,003	-	902,003
Benefits paid	(32,463,822)	(1,111,296)	(2,944,696)	(1,280,951)	(37,800,765)
Net cash provided by operating activities	1,210,096	8,076	2,505,095	-	3,723,267
Cash flows from noncapital financing activities:					
Intergovernmental contributions	(5,392)	17,349	-	-	11,957
Transfers to other funds	-	-	(2,505,095)	-	(2,505,095)
Net cash provided (used) in noncapital financing activities	(5,392)	17,349	(2,505,095)	-	(2,493,138)
Net increase in cash and cash equivalents	1,204,704	25,425	-	-	1,230,129
Cash and cash equivalents - beginning	281,070	107,892	-	-	388,962
Cash and cash equivalents - ending	\$ 1,485,774	\$ 133,317	\$ -	\$ -	\$ 1,619,091
Reconciliation of operating income (loss) to net cash provided (used) in operating activities:					
Operating income (loss)	\$ (586,330)	\$ (95,999)	\$ 1,990,005	\$ (34,669)	\$ 1,273,007
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
(Increase) decrease in due from other funds	1,318,483	94,433	(814,724)	(132,985)	465,207
Depreciation expense	-	4,335	-	39,565	43,900
(Increase) decrease in accounts receivable	594,943	-	902,003	-	1,496,946
(Increase) decrease in intergovernmental receivable	-	449	-	-	449
Increase (decrease) in accounts payable	(51,762)	4,858	427,811	128,089	508,996
Increase (decrease) in claims payable	(65,238)	-	-	-	(65,238)
Total adjustments	1,796,426	104,075	515,090	34,669	2,450,260
Net cash provided by operating activities	\$ 1,210,096	\$ 8,076	\$ 2,505,095	\$ -	\$ 3,723,267

AGENCY FUND

County Officials Fund - to account for the collection of fees and court ordered payments collected by various elected county officials and distribution of those funds on their behalf.

MONTGOMERY COUNTY, TEXAS
Agency Funds
Combining Statement of Assets and Liabilities
September 30, 2018

G-1

	<u>County Officials</u>
<u>ASSETS:</u>	
Cash	\$ 21,658,558
Accounts Receivable	<u>2,111,827</u>
<u>TOTAL ASSETS</u>	<u>\$ 23,770,385</u>
<u>LIABILITIES:</u>	
Due to Others	\$ 23,770,385
<u>TOTAL LIABILITIES</u>	<u>\$ 23,770,385</u>

MONTGOMERY COUNTY, TEXAS
Agency Funds
Statement of Changes in Assets and Liabilities
Year Ended September 30, 2018

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	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>COUNTY OFFICIALS:</u>				
Assets:				
Cash	\$ 19,879,459	\$ 2,829,869,338	\$ 2,828,090,239	\$ 21,658,558
Accounts Receivable	2,819,535	2,096,102	2,803,810	2,111,827
TOTAL ASSETS	\$ 22,698,994	\$ 2,831,965,440	\$ 2,830,894,049	\$ 23,770,385
Liabilities:				
Due to Others	22,698,994	2,831,965,440	2,830,894,049	23,770,385
TOTAL LIABILITIES	\$ 22,698,994	\$ 2,831,965,440	\$ 2,830,894,049	\$ 23,770,385



**CAPITAL ASSETS
USED IN THE OPERATION
OF
GOVERNMENTAL FUNDS**



MONTGOMERY COUNTY, TEXAS
Capital Assets Used in the Operation of Governmental Activities
Schedule by Source
September 30, 2018

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GOVERNMENTAL ACTIVITIES CAPITAL ASSETS:

Land	\$ 101,505,483
Buildings	216,477,441
Improvements Other than Buildings	24,204,134
Equipment	107,551,548
Infrastructure	1,497,298,808
Construction in Progress	145,556

<u>TOTAL GOVERNMENTAL ACTIVITIES CAPITAL ASSETS</u>	<u>\$ 1,947,182,970</u>
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INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS

BY SOURCE:

General Fund	\$ 336,482,506
Special Revenue Funds	1,609,425,754
Capital Project Funds	145,556
Internal Service Funds	1,129,154

<u>TOTAL GOVERNMENTAL ACTIVITIES CAPITAL ASSETS</u>	<u>\$ 1,947,182,970</u>
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In prior years this schedule only included capital assets in the operation of Governmental Funds. For this report, Internal Service Funds assets are included in these figures.

MONTGOMERY COUNTY, TEXAS
Capital Assets Used in the Operation of Governmental Activities
Schedule by Function and Activity
September 30, 2018

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Page 1 of 2

Function and Activity	Total	Land	Buildings	Improvements Other than Buildings	Equipment	Infrastructure
<u>GENERAL ADMINISTRATION:</u>						
County Judge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Human Resources	-	-	-	-	-	-
Risk Management	1,148,953	-	951,264	2,394	195,295	-
County Clerk	383,616	-	-	-	383,616	-
Collections	-	-	-	-	-	-
Veterans' Service	-	-	-	-	-	-
Purchasing Agent	41,672	-	-	-	41,672	-
Information Technology	14,979,331	-	86,901	1,061,449	13,830,981	-
County Buildings	96,538,800	-	95,850,597	651,713	-	36,490
County Land	6,614,985	6,495,072	-	119,913	-	-
<u>TOTAL GENERAL ADM</u>	<u>119,707,357</u>	<u>6,495,072</u>	<u>96,888,762</u>	<u>1,835,469</u>	<u>14,451,564</u>	<u>36,490</u>
<u>FINANCIAL ADMINISTRATION:</u>						
County Auditor	20,945	-	-	-	20,945	-
County Treasurer	11,890	-	-	-	11,890	-
Tax Assessor/Collector	93,380	7,500	-	-	85,880	-
<u>TOTAL FINANCIAL ADM</u>	<u>126,215</u>	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>118,715</u>	<u>-</u>
<u>CONSERVATION:</u>						
Extension Agents	922,548	1,683	815,958	104,907	-	-
Recycling Stations	206,915	-	61,318	53,478	92,119	-
<u>TOTAL CONSERVATION</u>	<u>1,129,463</u>	<u>1,683</u>	<u>877,276</u>	<u>158,385</u>	<u>92,119</u>	<u>-</u>
<u>ELECTIONS:</u>						
Elections Administrator	4,010,755	3,000	493,239	70,469	3,444,047	-
<u>TOTAL ELECTIONS ADM</u>	<u>4,010,755</u>	<u>3,000</u>	<u>493,239</u>	<u>70,469</u>	<u>3,444,047</u>	<u>-</u>
<u>FACILITIES:</u>						
Custodial Services	598,723	30,715	174,371	6,155	387,482	-
Building Maintenance	1,283,766	-	171,407	32,787	1,079,572	-
Parks	29,993,591	9,565,525	4,390,386	15,562,594	475,086	-
Jail	5,795,101	-	5,778,404	16,697	-	-
Civic Center	17,421,178	88,216	15,324,606	1,577,781	430,575	-
<u>TOTAL FACILITIES</u>	<u>55,092,359</u>	<u>9,684,456</u>	<u>25,839,174</u>	<u>17,196,014</u>	<u>2,372,715</u>	<u>-</u>
<u>HEALTH AND WELFARE:</u>						
Public Health	8,462,662	159,705	7,085,297	231,247	986,413	-
Mental Health Treatment	32,132,130	2,631,689	27,973,100	1,114,493	412,848	-
Community Development	11,601,588	563,626	10,614,528	-	423,434	-
<u>TOTAL HEALTH/WELFARE</u>	<u>52,196,380</u>	<u>3,355,020</u>	<u>45,672,925</u>	<u>1,345,740</u>	<u>1,822,695</u>	<u>-</u>

MONTGOMERY COUNTY, TEXAS
Capital Assets Used in the Operation of Governmental Activities
Schedule by Function and Activity
September 30, 2018

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Function and Activity	Total	Land	Buildings	Improvements Other than Buildings	Equipment	Infrastructure
<u>JUDICIAL:</u>						
Courts	140,574	-	-	924	139,650	-
District Attorney	387,215	-	-	-	387,215	-
District Clerk	85,304	-	7,129	-	78,175	-
Justice of Peace	3,060,173	-	2,946,779	4,930	108,464	-
<u>TOTAL JUDICIAL</u>	<u>3,673,266</u>	<u>-</u>	<u>2,953,908</u>	<u>5,854</u>	<u>713,504</u>	<u>-</u>
<u>LEGAL SERVICES:</u>						
County Attorney	-	-	-	-	-	-
Law Library	793,361	-	-	-	793,361	-
<u>TOTAL LEGAL SERVICES</u>	<u>793,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>793,361</u>	<u>-</u>
<u>PUBLIC SAFETY:</u>						
Emergency Management	18,051,258	-	629,432	424,939	16,996,887	-
Fire Marshal	478,987	-	-	-	478,987	-
Constables	4,944,434	22,813	462,577	68,913	4,390,131	-
Sheriff	46,336,793	2,265,845	10,028,376	769,856	33,272,716	-
District Attorney Forfeitures	419,472	-	14,838	13,839	390,795	-
County Attorney Forfeitures	-	-	-	-	-	-
Juvenile Probation	1,938,410	-	1,467,231	-	471,179	-
Adult Probation	13,151	-	13,151	-	-	-
<u>TOTAL PUBLIC SAFETY</u>	<u>72,182,505</u>	<u>2,288,658</u>	<u>12,615,605</u>	<u>1,277,547</u>	<u>56,000,695</u>	<u>-</u>
<u>PUBLIC TRANSPORTATION:</u>						
Engineer	18,056	-	-	-	18,056	-
Commissioners' Operations	1,561,294,470	74,344,339	7,186,581	1,429,588	22,384,253	1,455,949,709
Airport	51,839,121	1,688,128	7,185,614	834,373	818,397	41,312,609
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>1,613,151,647</u>	<u>76,032,467</u>	<u>14,372,195</u>	<u>2,263,961</u>	<u>23,220,706</u>	<u>1,497,262,318</u>
<u>CULTURE AND RECREATION:</u>						
Memorial Library	24,974,106	3,637,627	16,764,357	50,695	4,521,427	-
<u>TOTAL CULTURE/REC</u>	<u>24,974,106</u>	<u>3,637,627</u>	<u>16,764,357</u>	<u>50,695</u>	<u>4,521,427</u>	<u>-</u>
<u>TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS</u>						
	1,947,037,414	\$ 101,505,483	\$ 216,477,441	\$ 24,204,135	\$ 107,551,549	\$ 1,497,298,808
Construction In Progress	145,556					
<u>TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS</u>	<u>\$ 1,947,182,970</u>					

MONTGOMERY COUNTY, TEXAS
Capital Assets Used in the Operation of Governmental Activities
Schedule of Changes by Function and Activity
Year Ended September 30, 2018

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Function and Activity	Govtl Funds Capital Assets October 1, 2017	Additions	Deletions	Govtl Funds Capital Assets September 30, 2018
<u>GENERAL ADMINISTRATION:</u>				
County Judge	\$ 2,903	\$ -	\$ 2,903	\$ -
Human Resources	3,152	-	3,152	-
Risk Management	1,298,286	-	149,333	1,148,953
County Clerk	471,031	-	87,415	383,616
Collections	4,157	-	4,157	-
Veterans' Service	1,367	-	1,367	-
Purchasing Agent	48,314	821,607	828,249	41,672
Information Technology	14,341,563	1,522,472	884,704	14,979,331
County Buildings	96,085,138	453,662	-	96,538,800
County Land	6,614,985	-	-	6,614,985
<u>TOTAL GENERAL ADM</u>	<u>118,870,896</u>	<u>2,797,741</u>	<u>1,961,280</u>	<u>119,707,357</u>
<u>FINANCIAL ADMINISTRATION:</u>				
County Auditor	46,077	-	25,132	20,945
County Treasurer	19,520	-	7,630	11,890
Tax Assessor/Collector	124,013	-	30,633	93,380
<u>TOTAL FINANCIAL ADM</u>	<u>189,610</u>	<u>-</u>	<u>63,395</u>	<u>126,215</u>
<u>CONSERVATION:</u>				
Extension Agents	932,917	-	10,369	922,548
Recycling Stations	219,830	-	12,915	206,915
<u>TOTAL CONSERVATION</u>	<u>1,152,747</u>	<u>-</u>	<u>23,284</u>	<u>1,129,463</u>
<u>ELECTIONS:</u>				
Elections Administrator	4,010,755	-	-	4,010,755
<u>TOTAL ELECTIONS</u>	<u>4,010,755</u>	<u>-</u>	<u>-</u>	<u>4,010,755</u>
<u>FACILITIES:</u>				
Custodial Services	757,767	22,567	181,611	598,723
Building Maintenance	1,321,009	175,134	212,377	1,283,766
Parks	29,191,960	326,545	-	29,518,505
Jail	6,482,454	5,488	217,755	6,270,187
Civic Center	17,373,336	83,779	35,937	17,421,178
<u>TOTAL FACILITIES</u>	<u>55,126,526</u>	<u>613,513</u>	<u>647,680</u>	<u>55,092,359</u>
<u>HEALTH AND WELFARE:</u>				
Public Health	8,266,502	389,962	193,802	8,462,662
Mental Health Facility	32,158,874	16,037	42,781	32,132,130
Community Development	11,601,588	-	-	11,601,588
<u>TOTAL HEALTH & WELFARE</u>	<u>52,026,964</u>	<u>405,999</u>	<u>236,583</u>	<u>52,196,380</u>

MONTGOMERY COUNTY, TEXAS
Capital Assets Used in the Operation of Governmental Activities
Schedule of Changes by Function and Activity
Year Ended September 30, 2018

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Function and Activity	Govtl Funds Capital Assets October 1, 2017	Additions	Deletions	Govtl Funds Capital Assets September 30, 2018
<u>JUDICIAL:</u>				
Courts	349,721	-	209,147	140,574
District Attorney	447,409	57,991	118,185	387,215
District Clerk	161,820	-	76,516	85,304
Justice of Peace	3,076,746	47,615	64,188	3,060,173
<u>TOTAL JUDICIAL</u>	<u>4,035,696</u>	<u>105,606</u>	<u>468,036</u>	<u>3,673,266</u>
<u>LEGAL SERVICES:</u>				
County Attorney	2,450	-	2,450	-
Law Library	750,037	60,158	16,834	793,361
<u>TOTAL LEGAL SERVICES</u>	<u>752,487</u>	<u>60,158</u>	<u>19,284</u>	<u>793,361</u>
<u>PUBLIC SAFETY:</u>				
Emergency Management	17,376,731	674,527	-	18,051,258
Fire Marshal	474,601	12,000	7,614	478,987
Constables	5,029,894	865,710	951,170	4,944,434
Sheriff	53,350,884	4,815,953	11,830,044	46,336,793
District Attorney Forfeitures	465,577	42,094	88,199	419,472
County Attorney Forfeitures	7,171	-	7,171	-
Juvenile Probation	1,980,239	-	41,829	1,938,410
Adult Probation	17,626	-	4,475	13,151
<u>TOTAL PUBLIC SAFETY</u>	<u>78,702,723</u>	<u>6,410,284</u>	<u>12,930,502</u>	<u>72,182,505</u>
<u>PUBLIC TRANSPORTATION:</u>				
Engineer	28,368	-	10,312	18,056
Commissioners' Operations	1,454,331,765	108,769,729	1,807,024	1,561,294,470
Airport	49,833,261	2,029,875	24,015	51,839,121
<u>TOTAL PUBLIC TRANS</u>	<u>1,504,193,394</u>	<u>110,799,604</u>	<u>1,841,351</u>	<u>1,613,151,647</u>
<u>CULTURE & RECREATION:</u>				
Memorial Library	25,702,103	549,491	1,277,488	24,974,106
<u>TOTAL CULTURE/REC</u>	<u>25,702,103</u>	<u>549,491</u>	<u>1,277,488</u>	<u>24,974,106</u>
Construction In Progress	37,343	336,332	228,119	145,556
<u>TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS</u>	<u>\$ 1,844,801,244</u>	<u>\$ 122,078,728</u>	<u>\$ 19,697,002</u>	<u>\$ 1,947,182,970</u>



STATISTICAL SECTION

STATISTICAL SECTION

(unaudited)

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

Contents

Table

Financial Trends - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	I, II, III, IV
Revenue Capacity - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	V, VI, VII, VIII
Debt Capacity - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	IX, X, XI, XII, XIII
Economic and Demographic Indicators - These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	XIV, XV
Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides.	XVI, XVII, XVIII

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. Schedules presenting government-wide information include information beginning in that year.

MONTGOMERY COUNTY, TEXAS**Net Position by Component****Last Ten Fiscal Years**

(accrual basis of accounting)

	2009	2010	2011	2012
Governmental activities				
Net investment in capital assets	\$ 377,016,683	\$ 353,407,141	\$ 380,478,332	\$ 319,059,222
Restricted	8,311,363	8,839,721	9,360,962	26,137,977
Unrestricted	(45,241,159)	(32,066,403)	(75,320,823)	(36,634,612)
Total Governmental activities net position	<u>340,086,887</u>	<u>330,180,459</u>	<u>314,518,471</u>	<u>308,562,587</u>
Business -type activities				
Net investment in capital assets	-	-	-	-
Restricted	-	-	-	-
Unrestricted	-	-	-	-
Total business-type activities net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Primary government				
Net investment in capital assets	377,016,683	353,407,141	380,478,332	319,059,222
Restricted	8,311,363	8,839,721	9,360,962	26,137,977
Unrestricted	(45,241,159)	(32,066,403)	(75,320,823)	(36,634,612)
Total primary government net position	<u>\$ 340,086,887</u>	<u>\$ 330,180,459</u>	<u>\$ 314,518,471</u>	<u>\$ 308,562,587</u>

Note: Accounting standards require that net position be reported in 3 components in the financial statements: Net Investment in Capital Assets; Restricted; and Unrestricted. Net position is considered restricted when (1) an external party, such as the state or federal government, places a restriction on how the resources may be used, or (2) enabling legislation is enacted.

TABLE I

2013	2014	2015	2016	2017	2018
\$ 364,555,659	\$ 266,597,783	\$ 314,750,807	\$ 386,697,807	\$ 452,183,891	\$ 559,976,686
61,986,405	71,863,955	54,197,228	63,131,106	73,859,730	72,875,709
(37,107,523)	59,772,088	90,395,375	70,203,109	41,952,110	(135,469,650)
<u>389,434,541</u>	<u>398,233,826</u>	<u>459,343,410</u>	<u>520,032,022</u>	<u>567,995,731</u>	<u>497,382,745</u>
-	-	45,949,353	60,315,827	62,599,944	44,945,936
-	-	-	-	-	-
-	-	(1,064,882)	(4,635,780)	(5,928,310)	2,992,728
<u>-</u>	<u>-</u>	<u>44,884,471</u>	<u>55,680,047</u>	<u>56,671,634</u>	<u>47,938,664</u>
364,555,659	266,597,783	360,700,160	447,013,634	514,783,835	604,922,622
61,986,405	71,863,955	54,197,228	63,131,106	73,859,730	72,875,709
(37,107,523)	59,772,088	89,330,493	65,567,329	36,023,800	(132,476,922)
<u>\$ 389,434,541</u>	<u>\$ 398,233,826</u>	<u>\$ 504,227,881</u>	<u>\$ 575,712,069</u>	<u>\$ 624,667,365</u>	<u>\$ 545,321,409</u>

MONTGOMERY COUNTY, TEXAS**Changes in Net Position****Last Ten Fiscal Years**

(accrual basis of accounting)

	2009	2010	2011	2012
Expenses				
<i>Governmental Activities:</i>				
General Administration	\$ 22,046,369	\$ 15,339,911	\$ 56,850,436	\$ 54,732,939
Judicial	22,794,440	24,893,295	25,751,781	27,800,678
Legal	2,678,359	2,824,360	2,893,028	3,254,126
Elections	1,694,067	1,827,247	1,723,583	2,249,037
Financial Administration	5,917,962	6,358,514	6,111,643	6,334,740
Public Facilities	41,255,267	43,618,780	50,133,665	49,812,586
Public Safety	55,941,218	62,650,758	62,564,836	66,364,576
Health and Welfare	29,039,919	9,085,174	14,924,434	28,582,176
Culture and Recreation	9,981,330	7,456,924	9,061,639	9,607,386
Conservation	341,910	986,843	982,337	1,003,159
Public Transportation	95,536,899	111,627,910	80,597,409	65,221,658
Miscellaneous	1,156,114	1,683,887	659,499	-
Debt Service	21,121,081	22,946,953	24,566,713	23,989,607
Total Governmental Activities Expenses	<u>309,504,935</u>	<u>311,300,556</u>	<u>336,821,003</u>	<u>338,952,668</u>
<i>Business-type activities:</i>				
Toll Road	-	-	-	-
Total business-type activities expenses	-	-	-	-
Total Expenses	<u>309,504,935</u>	<u>311,300,556</u>	<u>336,821,003</u>	<u>338,952,668</u>
Program Revenues				
<i>Governmental Activities:</i>				
Fees, Fines, Forfeitures and Charges for Services				
General Administration	5,402,968	5,948,735	39,240,521	37,812,374
Judicial	10,475,877	12,702,190	8,713,071	2,973,713
Legal	501,896	518,257	503,400	499,509
Elections	1,131	103,831	177	453
Financial Administration	2,268,952	2,244,114	2,553,434	2,943,952
Public Facilities	24,717,702	21,800,561	19,812,950	23,655,878
Public Safety	15,388,348	19,139,564	17,542,034	17,403,723
Health and Welfare	1,478,897	1,735,047	10,628,153	16,718,253
Culture and Recreation	323,520	316,855	309,966	287,967
Conservation	-	-	-	-
Public Transportation	8,442,985	9,118,839	9,219,220	10,489,702
Operating Grants and Contributions	29,439,925	11,446,490	12,781,928	9,526,211
Capital Grants and Contributions	55,848,681	56,300,073	24,936,363	27,209,719
Total Governmental Activities Program Reven	<u>154,290,882</u>	<u>141,374,556</u>	<u>146,241,217</u>	<u>149,521,454</u>
<i>Business-type activities:</i>				
Toll Road	-	-	-	-
Total business-type activities revenues	-	-	-	-
Total Revenues	<u>154,290,882</u>	<u>141,374,556</u>	<u>146,241,217</u>	<u>149,521,454</u>
Net (Expense)/Revenue				
Governmental Activities	(155,214,053)	(169,926,000)	(190,579,786)	(189,431,214)
Business-type Activities	-	-	-	-
Net (Expense)	<u>(155,214,053)</u>	<u>(169,926,000)</u>	<u>(190,579,786)</u>	<u>(189,431,214)</u>
General Revenues and Other Changes in Net Position				
<i>Governmental Activities:</i>				
Taxes				
Property Taxes	145,696,133	156,397,865	161,327,007	167,297,778
Other Taxes	1,719,903	1,824,262	1,785,343	1,674,934
Unrestricted Grants and Contributions	-	-	8,364,557	12,855,843
Investment Earnings	1,667,591	790,693	540,642	382,170
Miscellaneous	463,953	1,006,752	2,900,249	1,264,605
Transfers	-	-	-	-
Total Governmental Activities	<u>149,547,580</u>	<u>160,019,572</u>	<u>174,917,798</u>	<u>183,475,330</u>
<i>Business-type activities:</i>				
Investment Earnings	-	-	-	-
Transfers	-	-	-	-
Total business-type activities	-	-	-	-
Total Primary Government	<u>149,547,580</u>	<u>160,019,572</u>	<u>174,917,798</u>	<u>183,475,330</u>
Change in Net Position				
Governmental Activities	(5,666,473)	(9,906,428)	(15,661,988)	(5,955,884)
Business-type Activities	-	-	-	-
Change in Net Position	<u>\$ (5,666,473)</u>	<u>\$ (9,906,428)</u>	<u>\$ (15,661,988)</u>	<u>\$ (5,955,884)</u>

TABLE II

2013	2014	2015	2016	2017	2018
\$ 49,084,269	\$ 52,627,252	\$ 57,411,391	\$ 57,650,555	\$ 65,159,730	\$ 69,064,470
29,981,281	32,077,111	32,772,811	34,705,287	37,787,341	37,498,575
3,170,292	3,548,986	3,456,782	4,074,382	4,038,642	4,055,102
2,081,998	2,438,670	2,025,750	2,431,498	2,142,405	2,418,834
6,748,425	6,813,820	6,885,418	7,545,414	8,001,174	8,825,650
57,821,137	66,496,215	63,860,067	72,057,612	71,243,441	74,896,281
65,088,893	69,458,813	70,860,690	110,534,947	83,664,853	103,791,920
22,722,536	25,315,219	25,349,849	27,909,010	30,656,288	30,287,821
10,121,267	10,285,291	9,949,881	10,445,137	11,037,207	10,719,438
1,170,933	748,622	1,279,756	1,480,246	1,704,745	1,903,911
76,521,763	89,687,467	74,721,871	80,106,170	81,958,847	89,720,534
-	-	-	-	-	-
29,179,720	17,797,503	18,147,345	18,137,058	19,419,455	28,471,590
353,692,514	377,294,969	366,721,611	427,077,316	416,814,128	461,654,126
-	-	4,572,677	1,506,873	1,307,118	5,773,776
-	-	4,572,677	1,506,873	1,307,118	5,773,776
353,692,514	377,294,969	371,294,288	428,584,189	418,121,246	467,427,902
38,371,600	36,601,588	48,745,095	41,420,399	41,240,937	44,732,374
7,504,357	8,945,991	13,933,298	14,825,718	9,131,103	9,628,757
484,413	484,963	437,628	541,310	555,769	606,306
182	317	198	144,118	7,327	204
3,700,987	4,525,655	5,073,087	5,154,306	5,385,447	5,664,153
30,568,848	34,120,105	28,945,676	34,745,935	32,057,716	32,319,163
14,140,176	15,900,947	4,418,006	21,269,829	21,919,270	21,723,535
16,494,475	17,947,526	17,606,018	16,628,893	16,300,319	17,565,029
287,822	309,567	339,773	156,840	303,209	276,036
228,653	216,727	169,779	172,656	143,524	186,637
7,538,461	10,634,088	10,721,201	11,921,478	9,451,945	9,912,023
8,669,829	10,302,710	9,562,198	13,138,023	14,153,836	18,248,825
92,305,068	60,564,053	94,908,316	89,527,655	58,853,193	70,300,531
220,294,871	200,554,237	234,860,273	249,647,160	209,503,595	231,163,573
-	-	49,795,550	12,302,449	2,298,705	5,172,109
-	-	49,795,550	12,302,449	2,298,705	5,172,109
220,294,871	200,554,237	284,655,823	261,949,609	211,802,300	236,335,682
(133,397,643)	(176,740,732)	(131,861,338)	(177,430,156)	(207,310,533)	(230,490,553)
-	-	45,222,873	10,795,576	991,587	(601,667)
(133,397,643)	(176,740,732)	(86,638,465)	(166,634,580)	(206,318,946)	(231,092,220)
175,901,469	186,842,153	203,539,676	229,719,148	248,120,144	235,309,431
1,970,594	2,456,460	2,804,782	2,757,791	2,788,410	3,095,156
-	-	-	-	-	-
459,052	669,309	529,535	2,179,522	3,977,715	7,144,114
30,938,482	844,937	589,453	539,171	387,973	371,322
-	-	338,402	-	-	8,301,324
209,269,597	190,812,859	207,801,848	235,195,632	255,274,242	254,221,347
-	-	-	-	-	170,021
-	-	(338,402)	-	-	(8,301,324)
-	-	(338,402)	-	-	(8,131,303)
209,269,597	190,812,859	207,463,446	235,195,632	255,274,242	246,090,044
75,871,954	14,072,127	75,940,510	57,765,476	47,963,709	23,730,794
-	-	44,884,471	10,795,576	991,587	(8,732,970)
\$ 75,871,954	\$ 14,072,127	\$ 120,824,981	\$ 68,561,052	\$ 48,955,296	\$ 14,997,824

MONTGOMERY COUNTY, TEXAS**Governmental Fund Balances****Last Ten Fiscal Years**

(modified accrual basis of accounting)

	Fiscal Year			
	2009	2010	2011 ⁽¹⁾	2012
General Fund				
Reserved for:				
Prepaid items	\$ 1,209,368	\$ 614,103	\$ -	\$ -
Unreserved	33,804,639	43,326,405	-	-
Restricted	-	-	-	11,217
Committed	-	-	134,855	91,718
Assigned	-	-	19,571,942	32,806,254
Unassigned	-	-	29,647,002	30,241,977
Total General Fund	<u>\$ 35,014,007</u>	<u>\$ 43,940,508</u>	<u>\$ 49,353,799</u>	<u>\$ 63,151,166</u>
All Other Governmental Funds				
Reserved for:				
Prepaid items	\$ 1,533	\$ 42,762	\$ -	\$ -
Capital projects	91,075,383	35,255,056	-	-
Inventory	85,034	91,503	-	-
Debt service	12,206,656	10,761,379	-	-
Unreserved, reported in:				
Special revenue funds	26,929,735	32,894,308	-	-
Debt service funds	-	-	-	-
Nonspendable	-	-	172,593	363,698
Restricted	-	-	76,922,025	80,798,663
Committed	-	-	19,740	16,848
Assigned	-	-	7,421,107	10,801,627
Total All Other Governmental Funds	<u>\$ 130,298,341</u>	<u>\$ 79,045,008</u>	<u>\$ 84,535,465</u>	<u>\$ 91,980,836</u>

⁽¹⁾ Beginning in 2011, the County's fund balances are stated in accordance with the requirements of GASB Statement 54.

TABLE III

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,010,097	1,442,838	3,425,360	3,119,811	2,855,149	2,121,503
5,909,899	2,292,056	10,793,467	16,794,364	29,242,336	15,443,950
36,450,842	44,517,198	42,441,944	50,680,646	59,173,918	75,082,330
35,336,437	39,722,291	40,938,206	40,619,824	44,683,463	44,851,001
<u>\$ 79,707,275</u>	<u>\$ 87,974,383</u>	<u>\$ 97,598,977</u>	<u>\$ 111,214,645</u>	<u>\$ 135,954,866</u>	<u>\$ 137,498,784</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,654,365	1,533,898	192,207	106,290	813,310	618,735
97,079,589	77,236,101	74,035,446	133,836,974	164,046,153	149,293,950
25,354,566	16,133,816	10,299,674	23,988,996	25,603,027	34,489,497
11,718,578	14,409,545	23,422,966	9,731,586	8,956,249	12,119,931
<u>\$ 136,807,098</u>	<u>\$ 109,313,360</u>	<u>\$ 107,950,293</u>	<u>\$ 167,663,846</u>	<u>\$ 199,418,739</u>	<u>\$ 196,522,113</u>

MONTGOMERY COUNTY, TEXAS
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

(modified accrual basis of accounting)

	2009	2010	2011	2012
Revenues				
Taxes	\$ 147,492,907	\$ 157,541,607	\$ 162,716,956	\$ 169,042,135
Licenses and Permits	8,116,936	7,552,220	7,498,169	7,340,620
Fees	14,027,489	14,925,021	16,404,832	17,013,807
Intergovernmental	34,078,838	19,798,654	32,110,368	31,530,494
Charges for Services	2,094,454	2,168,606	1,633,673	1,975,389
Investment Earnings	1,312,224	790,282	540,616	382,173
Contract Reimbursements	12,126,654	16,506,829	24,213,859	30,930,076
Inmate Housing	23,895,939	21,085,088	18,958,951	22,670,575
Fines and Forfeitures	3,192,219	3,047,555	3,662,448	4,247,571
Miscellaneous	2,741,345	3,568,946	5,055,183	4,354,033
Total Revenues	249,079,005	246,984,808	272,795,055	289,486,873
Expenditures				
General Administration	17,048,371	15,758,058	26,145,340	24,829,831
Judicial	21,795,715	23,657,153	25,547,447	26,939,088
Legal Services	2,550,211	2,716,217	2,982,862	3,136,043
Elections	1,258,713	1,410,441	1,344,669	2,156,915
Financial Administration	5,624,961	5,877,896	5,983,660	5,997,385
Public Facilities	44,144,809	43,995,733	42,038,981	46,681,717
Public Safety	55,809,351	61,405,346	65,088,924	63,136,032
Health and Welfare	30,236,637	12,520,365	23,540,364	27,684,389
Culture and Recreation	8,008,564	8,393,594	8,480,049	8,621,870
Conservation	845,288	899,649	960,483	910,093
Public Transportation	20,469,397	25,913,518	33,746,483	25,354,154
Miscellaneous	1,156,114	1,683,887	659,499	-
Capital Projects	71,212,681	91,100,968	26,806,719	8,809,026
Debt Service:				
Principal Retirement	6,557,918	7,916,895	11,304,861	16,970,899
Interest and Fiscal Charges	18,713,749	20,511,045	23,757,714	23,245,469
Issuance Costs	1,265,496	1,336,839	329,498	382,183
Payment to Refunded Bonds Escrow Agent	-	-	-	-
Total Expenditures	306,697,975	325,097,604	298,717,553	284,855,094
Excess/(Deficiency) Revenues over (under) Expenditures	(57,618,970)	(78,112,796)	(25,922,498)	4,631,779
Other Financing Sources/(Uses)				
Transfers In	24,812,746	27,012,983	20,909,835	27,961,981
Transfers Out	(24,812,746)	(27,012,983)	(20,909,835)	(27,961,981)
Grant Funds Not Reimbursed	-	-	-	-
Capital Lease Financing	1,133,148	3,125,403	1,197,802	830,702
Issuance of General Obligation Debt	-	-	-	-
Issuance of Refunding Bonds	-	43,380,000	-	30,885,000
Payment to Refunded Bonds Escrow Agent	-	(44,643,876)	-	(35,739,475)
Sale of Capital Asset	-	-	-	-
Issuance of Other Bonds	56,190,000	1,167,562	31,390,000	14,925,000
Discounts/Premiums on Debt Issuance	3,513,538	32,756,874	4,238,443	5,709,732
Total Other Financing Sources/(Uses)	60,836,686	35,785,963	36,826,245	16,610,959
Net Change in Fund Balances	\$ 3,217,716	\$ (42,326,833)	\$ 10,903,747	\$ 21,242,738
Debt Service as a percentage of noncapital expenditures	11.3%	13.4%	13.1%	14.8%

TABLE IV

2013	2014	2015	2016	2017	2018
\$ 178,176,320	\$ 189,037,048	\$ 206,377,981	\$ 231,994,520	\$ 248,079,254	\$ 235,558,082
7,933,209	8,559,827	8,175,139	9,029,910	9,095,653	9,582,174
19,145,966	18,355,114	18,446,593	20,616,445	19,492,864	20,621,186
47,182,714	33,269,063	38,700,051	35,983,483	36,524,346	24,293,498
2,892,355	4,968,141	4,088,981	6,715,271	5,983,326	5,232,263
459,053	669,336	529,538	2,179,437	3,977,718	7,144,114
28,960,527	28,370,644	36,963,546	30,184,415	30,249,586	31,308,893
29,373,490	32,383,821	27,265,236	32,712,111	29,992,842	30,230,873
4,392,610	4,792,027	4,458,853	3,920,461	4,110,711	3,969,571
5,557,556	1,920,078	3,512,456	5,419,640	2,285,873	2,144,850
324,073,800	322,325,099	348,518,374	378,755,693	389,792,173	370,085,504
22,145,663	26,136,632	29,982,617	24,481,407	24,239,114	25,165,171
28,623,495	30,585,284	32,286,937	33,444,158	35,387,322	35,505,352
2,963,853	3,332,642	3,388,347	3,892,560	3,735,549	3,835,022
1,887,236	2,512,216	1,888,438	2,241,412	1,876,697	2,221,687
6,237,056	6,346,867	6,806,814	7,067,579	7,218,354	8,188,900
55,409,376	63,531,573	59,634,179	66,801,231	65,622,460	68,625,017
62,574,123	66,190,543	72,849,381	81,417,910	84,951,030	100,770,822
22,365,117	23,979,722	25,246,552	27,300,562	29,583,589	28,826,687
8,800,215	8,967,110	9,182,400	9,432,186	9,606,214	9,620,128
1,074,697	1,065,899	1,219,373	1,426,722	1,887,050	1,740,210
34,898,188	42,400,671	44,760,403	51,782,691	40,502,071	37,721,235
-	-	-	-	-	-
18,177,561	27,503,608	-	20,246,230	32,157,497	58,521,214
20,185,150	19,460,000	20,115,000	21,360,000	27,260,000	31,887,580
23,025,209	17,618,628	18,941,447	18,743,285	19,787,766	20,165,827
590,333	435,540	-	448,473	429,966	194,194
-	-	-	-	31,789,234	-
308,957,272	340,066,935	326,301,888	370,086,406	416,033,913	432,989,046
15,116,528	(17,741,836)	22,216,486	8,669,287	(26,241,740)	(62,903,542)
98,091,394	23,737,039	25,524,507	29,359,836	18,440,387	38,365,985
(98,091,394)	(23,737,039)	(25,611,105)	(29,359,836)	(18,003,397)	(28,076,427)
-	-	-	(6,862)	-	-
218,758	949,101	622,106	595,566	758,256	255,949
-	-	-	51,662,323	73,725,000	45,670,000
15,880,000	101,760,000	-	60,402,677	47,775,000	-
(60,594,395)	(118,083,208)	-	(73,331,090)	(51,269,830)	-
65,000,000	-	-	-	-	-
13,350,000	-	-	-	-	-
4,353,152	13,889,313	-	22,414,184	11,311,438	5,335,327
38,207,515	(1,484,794)	535,508	61,736,798	82,736,854	61,550,834
\$ 53,324,043	\$ (19,226,630)	\$ 22,751,994	\$ 70,406,085	\$ 56,495,114	\$ (1,352,708)
14.8%	11.9%	12.0%	11.6%	13.5%	13.7%



MONTGOMERY COUNTY, TEXAS
Taxable Assessed Value and Actual Value of Property ^{(1) (2)}
Last Ten Fiscal Years

TABLE V

Fiscal Year	Residential Property	Commercial Property	Other Property	Personal Property ⁽³⁾	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate ⁽⁴⁾
2009	23,181,793	3,725,463	3,662,668	3,374,666	(3,609,764)	30,334,826	0.4838
2010	24,780,448	4,130,865	3,545,480	3,673,289	(3,467,731)	32,662,351	0.4838
2011	25,470,544	4,313,292	3,635,389	3,557,689	(3,114,294)	33,862,620	0.4838
2012	26,546,279	4,406,788	3,637,096	3,710,767	(3,199,844)	35,101,086	0.4838
2013	27,633,521	4,749,812	3,644,710	3,767,339	(3,089,011)	36,706,371	0.4838
2014	29,215,860	5,529,356	3,600,829	4,345,886	(3,324,961)	39,366,970	0.4838
2015	33,047,928	6,419,044	3,779,489	4,693,637	(4,285,836)	43,654,262	0.4767
2016	37,876,334	7,401,355	3,906,748	5,133,399	(5,002,526)	49,315,310	0.4767
2017	41,742,803	8,271,324	4,637,123	5,060,465	(5,308,718)	54,402,997	0.4667
2018	43,373,630	8,905,657	4,819,633	5,101,177	(11,351,814)	50,848,283	0.4667

⁽¹⁾ Amounts expressed in thousands.

⁽²⁾ Property in the County is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value.

⁽³⁾ This includes the County's 20% exemption.

⁽⁴⁾ Tax rates are per \$100 of assessed value.

Source: Montgomery Central Appraisal District

MONTGOMERY COUNTY, TEXAS
Property Tax Rates⁽¹⁾ - Direct and Overlapping Governments
Last Ten Fiscal Years

	2009	2010	2011	2012
<u>MONTGOMERY COUNTY, TEXAS:</u>				
General Fund	\$ 0.3647	\$ 0.3576	\$ 0.3582	\$ 0.3629
Special Revenue Funds	0.0464	0.0464	0.0458	0.0464
Debt Service Fund	0.0727	0.0798	0.0798	0.0745
Total Montgomery County, Texas	0.4838	0.4838	0.4838	0.4838
<u>OVERLAPPING GOVERNMENTS:</u>				
Special Districts:				
Chateau Woods M.U.D.	0.1793	0.2016	0.2223	0.2317
Clover Creek M.U.D.	1.2500	1.2500	1.2500	1.2500
Conroe M.U.D. #1	0.6000	0.6000	0.6000	0.6000
Corinthian Point M.U.D.	0.5587	0.5487	0.5738	0.5393
East Montgomery County M.U.D. #3	0.9500	0.9500	0.9500	0.9500
East Montgomery County M.U.D. #4	1.3500	-	No Tax	No Tax
East Plantation U.D.	0.0729	0.7090	0.7090	0.7090
Far Hills U.D.	0.4700	0.4700	0.4700	0.4820
Grand Oaks M.U.D.	1.3500	1.3500	1.3500	1.3500
Harris County M.U.D. #386	-	-	-	0.9900
Kings Manor M.U.D.	0.8600	0.8600	0.8600	0.8600
Lake Conroe Hills M.U.D.	0.5000	0.5000	0.5000	0.5000
Lazy River I.D.	0.5544	0.5547	0.5599	0.5342
Hendricks - Defined Area	-	-	-	-
Lone Star Community College	0.1101	0.1101	0.1176	0.1210
Montgomery County D.D. #6	0.2641	0.2641	0.2641	0.2100
Montgomery County D.D. #10	0.4470	0.4470	0.4470	0.4470
Montgomery County F.W.S.D. #6	0.3945	0.3945	0.2941	0.2820
Montgomery County Hospital Dist	0.0760	0.0755	0.7540	0.0745
Montgomery County M.U.D. #1	-	-	-	-
Montgomery County M.U.D. #6	0.1100	0.1000	0.0950	0.0875
Montgomery County M.U.D. #7	0.1750	0.1750	0.1750	0.1675
Montgomery County M.U.D. #8	0.2179	0.2332	0.2494	0.2651
Montgomery County M.U.D. #9	0.6000	0.6000	0.6000	0.6000
Montgomery County M.U.D. #15	1.2450	1.2400	1.2400	1.2400
Montgomery County M.U.D. #16	1.2100	1.3000	1.3000	1.3000
Montgomery County M.U.D. #18	0.4500	0.4400	0.4400	0.4300
Montgomery County M.U.D. #19	0.3243	0.3243	0.3243	0.3243
Montgomery County M.U.D. #24	1.2800	1.2800	1.3800	1.1800
Montgomery County M.U.D. #36	0.1100	0.1000	0.0550	0.0400
Montgomery County M.U.D. #39	0.4400	0.4300	0.4300	0.4200
Montgomery County M.U.D. #40	0.1900	0.1800	0.1700	0.1600
Montgomery County M.U.D. #42	1.2400	1.2400	1.2300	1.1800
Montgomery County M.U.D. #46	0.3100	0.2850	0.2750	0.2650
Montgomery County M.U.D. #47	0.2600	0.2500	0.2500	0.2450
Montgomery County M.U.D. #56	1.2500	1.0000	1.0000	1.0000

TABLE VI

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	2013	2014	2015	2016	2017	2018
\$	0.3715	\$ 0.3657	\$ 0.3544	\$ 0.3547	\$ 0.3419	\$ 0.3437
	0.0464	0.0464	0.0464	0.0486	0.0486	0.0486
	0.0659	0.0717	0.0759	0.0734	0.0762	0.0744
	0.4838	0.4838	0.4767	0.4767	0.4667	0.4667
	0.2486	0.2592	0.2616	0.2498	0.2473	0.2741
	1.2500	1.2500	0.7800	1.2500	1.2100	1.2100
	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000
	0.5393	0.5393	0.4791	0.4355	0.4029	0.3900
	0.9500	0.9500	0.6700	0.9500	0.9500	1.2000
No Tax	No Tax	No Tax	1.2500	1.2500	1.2500	1.2500
	0.7090	0.7090	0.6700	0.6300	0.5000	0.5400
	0.4820	-	0.4740	0.6500	0.6500	0.6740
	1.3500	1.3500	1.3200	1.3200	1.0500	1.0200
	0.9400	0.7200	0.5000	0.5000	0.4650	0.4650
	0.8300	0.8100	0.7900	0.7400	0.7100	0.7000
	0.5000	0.5000	0.4750	0.4650	0.4550	0.4550
	0.5627	0.5662	0.5564	0.5213	0.4731	0.4829
	-	0.5000	0.9850	0.9850	-	0.9850
	0.1198	0.1160	0.1081	0.1079	0.1078	0.1078
	0.2100	0.2050	0.1925	0.1700	0.1700	0.1600
	0.4500	0.4500	0.4400	0.4400	0.4400	0.4400
	0.3385	0.3462	0.3770	0.3800	0.3000	0.2977
	0.0729	0.7270	0.0725	0.0710	0.0665	0.0664
	-	-	-	-	0.0900	0.0800
	0.0800	0.0750	0.0750	0.0750	0.0750	0.0750
	0.1675	0.1645	0.1645	0.1645	0.1645	0.1645
	0.2651	0.2651	0.2651	0.2651	0.2651	0.3000
	0.6000	0.6000	0.4555	0.4182	0.4059	0.4059
	1.2400	1.2400	1.1970	1.0375	0.9369	0.8900
	1.2600	1.2000	1.0300	0.9300	0.9179	0.8694
	0.3800	0.3800	0.3600	0.3600	0.3400	0.3300
	0.3243	0.3000	0.2800	0.2500	0.2250	0.2000
	1.1800	1.2800	1.2800	1.1954	1.1500	1.1500
	0.0350	0.0350	0.0550	-	0.0350	0.0350
	0.4200	0.4150	0.4150	0.4000	0.3650	0.3550
	0.1500	0.1400	0.1300	0.0900	-	-
	1.1500	1.2500	1.2500	1.1700	1.1400	1.1100
	0.2550	0.2400	0.2300	0.2250	0.2125	0.2125
	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450
	1.0000	1.0000	0.9964	0.8600	0.8300	0.7300

MONTGOMERY COUNTY, TEXAS
Property Tax Rates⁽¹⁾ - Direct and Overlapping Governments
Last Ten Fiscal Years

	2009	2010	2011	2012
Special Districts (continued):				
Montgomery County M.U.D. #60	0.2650	0.2400	0.2400	0.2375
Montgomery County M.U.D. #67	0.3200	0.3200	0.3200	0.3125
Montgomery County M.U.D. #83	1.2500	1.2500	1.2000	1.1300
Montgomery County M.U.D. #84	1.2500	1.2500	1.2500	1.2500
Montgomery County M.U.D. #88	1.3900	1.3900	1.3900	1.3900
Montgomery County M.U.D. #89	1.3000	1.2500	1.1800	1.1100
Montgomery County M.U.D. #90	0.6000	0.6000	0.6000	0.6000
Montgomery County M.U.D. #92	0.6000	0.6000	0.6000	0.6000
Montgomery County M.U.D. #94	1.2000	1.1600	1.1600	1.1300
Montgomery County M.U.D. #95	No Tax	No Tax	No Tax	1.3500
Montgomery County M.U.D. #96	-	-	-	-
Montgomery County M.U.D. #98	1.2300	1.2300	1.2300	1.2250
Montgomery County M.U.D. #99	1.0400	1.0400	1.0400	1.0400
Montgomery County M.U.D. #105	-	-	-	-
Montgomery County M.U.D. #107	0.6000	0.7000	0.7000	0.7000
Montgomery County M.U.D. #112	1.1000	1.1000	1.1000	1.1000
Montgomery County M.U. D #113	1.1000	1.1000	1.1900	1.1900
Montgomery County M.U.D. #115	1.3500	1.3500	1.3500	1.3500
Montgomery County M.U.D. #119	1.4500	1.4500	1.4500	1.4500
Montgomery County M.U.D. #123	-	-	-	1.2500
Montgomery County M.U.D. #126	-	-	-	-
Montgomery County M.U.D. #127	-	-	-	-
Montgomery County U.D. #2	0.5700	0.5700	0.5700	0.5700
Montgomery County U.D. #3	0.4516	0.4412	0.4554	0.4515
Montgomery County U.D. #4	0.5002	0.4952	0.4895	0.4895
Montgomery County W.C.I.D. #1	0.7750	0.7750	0.7750	0.8100
New Caney M.U.D.	0.5862	0.6200	0.7100	0.7100
New Caney M.U.D. Valley Ranch	-	-	-	-
Point Aquarius M.U.D.	0.7275	0.7015	0.7032	0.7032
Porter M.U.D.	0.5150	0.5150	0.5150	0.5150
Rayford Road M.U.D.	0.6020	0.5920	0.5920	0.6220
River Plantation M.U.D.	0.3112	0.3101	0.3101	0.3200
Roman Forest Cons. M.U.D.	0.3183	0.3000	0.2900	0.2700
Roman Forest P.U.D. #3	1.2500	1.2500	1.2500	1.2500
Roman Forest P.U.D. #4	1.1500	1.1500	1.1500	1.1500
South Montgomery County M.U.D.	0.2200	0.2200	0.2266	0.2266
Spring Creek U.D.	1.0000	1.0000	1.0000	1.0000
Stanley Lake M.U.D.	0.4900	0.5200	0.5200	0.5100
Texas National M.U.D.	0.9040	1.0959	1.0959	1.0959
Valley Ranch M.U.D. #1	1.4000	1.4000	1.4000	1.4000
Wood Trace M.U.D. #1	0.7500	0.7500	0.7500	0.7500
Woodlands Metro-Center M.U.D.	0.1900	0.1900	0.1900	0.1750
Woodlands M.U.D. #2	0.1900	0.2300	0.1900	0.1700
Woodlands R.U.D. #1	0.4738	0.4491	0.4300	0.4266
Woodridge M.U.D.	-	-	-	-
Emergency Service District #1	0.1000	0.0975	0.0974	0.9640
Emergency Service District #2	0.1000	0.0940	0.1000	0.1000

TABLE VI
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2013	2014	2015	2016	2017	2018
0.2275	0.2175	0.1975	0.1850	0.1650	0.1650
0.3125	0.3025	0.2800	0.2575	0.2375	0.2175
1.0500	0.9800	0.9000	0.8200	0.7700	0.7500
1.2500	1.2000	1.0200	0.9500	0.9000	0.8800
1.3900	1.3900	1.3900	1.3900	1.3900	1.3800
1.0900	1.0600	1.0600	0.9500	0.8864	0.8828
0.6000	0.6000	0.6000	0.6000	0.6000	0.6000
0.6000	0.6000	0.6000	0.6000	0.6000	0.6000
1.1000	1.0100	0.9300	0.8400	0.7700	0.8000
1.3500	1.3500	1.3500	1.3000	1.3000	1.2500
-	-	-	-	1.4800	1.4800
1.2250	1.2250	1.2100	1.1650	1.1350	1.0400
1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
-	-	-	-	1.3500	1.3500
0.7000	0.0700	0.7000	0.7000	0.7000	0.6900
1.1000	1.1000	1.1000	1.0257	1.0207	1.0000
0.7500	0.7100	1.1200	1.0200	0.9200	0.9000
1.3500	1.3500	1.3500	1.3500	1.3500	1.3500
1.4500	1.4500	1.4500	1.3700	1.3700	1.3200
-	-	-	-	-	-
-	-	-	-	0.9000	0.9000
-	-	1.3500	1.3500	1.3500	1.3500
0.5700	0.5700	0.5700	0.5000	0.4900	0.4600
0.4515	0.4515	0.0900	0.0900	0.0900	0.0900
0.4100	0.4100	0.0800	0.0800	0.0775	0.0775
0.8100	0.8100	0.8100	0.7600	0.7600	0.7820
0.7100	0.7100	0.3797	0.6797	0.6797	0.5994
-	-	0.7800	0.7800	-	-
0.7032	0.7032	0.6631	0.6000	0.5800	0.5600
0.5150	0.5150	0.5150	0.4800	0.4800	0.4800
0.6100	0.6000	0.5800	0.5500	0.5300	0.5100
0.3200	0.3200	0.3200	0.3200	0.3200	0.3200
0.2000	0.2200	0.2100	0.2035	0.1850	0.1593
-	-	-	-	1.2088	0.9500
1.1540	1.1540	1.1657	1.1720	1.1748	1.1656
0.2266	0.2258	0.2175	0.1733	0.1660	0.1600
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.5000	0.5200	0.5300	0.5300	0.5300	0.5300
1.0823	1.1330	1.1330	1.1300	1.1330	1.1330
1.4000	1.4000	1.4000	1.2000	1.1500	1.1500
0.7500	0.7500	1.5000	1.5000	1.3500	1.3500
0.1750	0.1650	0.1650	0.1550	0.1250	0.1050
0.1500	0.1300	0.1100	0.1000	-	-
0.4063	0.3600	0.3800	0.3200	0.2600	0.2150
-	1.5000	1.3000	0.1000	1.2700	1.2700
0.0964	0.0964	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000

MONTGOMERY COUNTY, TEXAS
Property Tax Rates⁽¹⁾ - Direct and Overlapping Governments
Last Ten Fiscal Years

	2009	2010	2011	2012
Special Districts (continued):				
Emergency Service District #3	0.1000	0.0972	0.1000	0.0998
Emergency Service District #4	0.0984	0.1000	0.1000	0.0986
Emergency Service District #5	0.1000	0.0982	0.0935	0.1000
Emergency Service District #6	0.1000	0.0988	0.1000	0.1000
Emergency Service District #7	0.1000	0.1000	0.1000	0.1000
Emergency Service District #8	0.0722	0.0762	0.1000	0.1000
Emergency Service District #9	0.0974	0.1000	0.1000	0.0946
Emergency Service District #10	0.1000	0.0950	0.1000	0.0988
Emergency Service District #11	0.1000	0.1000	0.1000	0.1000
Emergency Service District #12	0.0999	0.1000	0.1000	0.0996
Emergency Service District #14	0.0100	0.1000	0.1000	0.1000
Total Special Districts	50.3512	49.7103	50.0391	53.2208
Cities:				
Cleveland	-	-	-	0.6850
Conroe	0.4200	0.4200	0.4200	0.4200
Magnolia	0.4914	0.4914	0.4914	0.4814
Montgomery	0.4523	0.4450	0.4199	0.4155
Oak Ridge North	0.6431	0.6389	0.5996	0.5996
Panorama Village	0.6474	0.6517	0.6512	0.6698
Patton Village	0.4366	0.4091	0.3890	0.3779
Roman Forest	0.4750	0.4706	0.4707	0.4721
Shenandoah Village	0.3470	0.3282	0.3282	0.3237
Splendora	0.2984	0.2978	0.2968	0.2797
Stagecoach	0.5525	0.5400	0.5214	0.5044
Willis	0.5376	0.5808	0.5893	0.5669
Woodbranch Village	0.3537	0.3448	0.3373	0.3514
Woodlands Township	-	0.3280	0.3274	0.3250
Woodloch	0.6257	0.5468	0.5199	1.0000
Auburn Trail Defined Area	-	-	-	-
Auburn Trail II Defined Area	-	-	-	-
Houston (County Line City)	0.6388	0.6388	0.6388	0.6388
Total Cities	6.9195	7.1319	7.0009	8.1112
School Districts:				
Cleveland I.S.D.	1.3150	1.3150	1.3150	1.3150
Conroe I.S.D.	1.2700	1.2850	1.2950	1.2950
Humble I.S.D.	-	-	-	1.5200
Magnolia I.S.D.	1.4000	1.3800	1.3995	1.3995

TABLE VI

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2013	2014	2015	2016	2017	2018
0.0990	0.0954	0.0955	0.1000	0.0981	0.1000
0.0961	0.1000	0.0917	0.0808	0.1000	0.1000
0.1000	0.1000	0.1000	-	-	-
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.0998	0.0996	0.0967	0.1000	0.1000	0.1000
0.1000	0.0960	0.0946	0.0926	0.0906	0.1000
0.0917	0.0855	0.0814	0.1000	0.1000	0.0972
0.1000	0.1000	0.0980	0.0970	0.1000	0.1000
0.1000	0.1000	0.1000	-	-	-
0.0996	0.1000	0.0983	0.1000	0.1000	0.1000
0.1000	0.0951	0.0885	0.1000	0.1000	0.1000
48.9162	49.9980	50.9709	49.8633	52.3285	52.5795
0.7800	0.7800	0.7800	0.7800	0.7700	0.7700
0.4200	0.4200	0.4200	0.4200	0.4175	0.4175
0.4786	0.4786	0.4629	0.4629	0.4629	0.4709
0.4155	0.4155	0.4155	0.4155	0.4155	0.4155
0.5744	0.5244	0.4822	0.4598	0.4509	0.4470
0.6844	0.6741	0.6591	0.6743	0.6604	0.6852
0.3779	0.3818	0.3818	0.3459	0.2606	0.2606
0.4819	0.4819	0.4819	0.4945	0.4945	0.7385
0.3137	0.2664	0.2404	0.2399	0.2295	0.2099
0.2797	0.2720	0.2473	0.2473	0.2616	0.4103
0.5000	0.5429	0.5353	0.5207	0.5000	0.4595
0.5208	0.5363	0.6077	0.5961	0.5953	0.6351
0.3544	0.3496	0.3597	0.3597	0.3785	0.3784
0.3173	0.2940	0.2500	0.2300	0.2300	0.2300
0.5000	0.4971	0.8125	0.6566	0.5782	0.5000
0.9850	0.5750	0.6190	0.7110	-	0.7150
-	0.5750	0.6190	0.7110	-	0.7150
0.6388	0.6388	0.6311	-	0.5864	0.5864
8.6224	8.7034	9.0054	8.3252	7.2918	9.0448
1.3150	1.3150	1.3150	1.3150	1.3800	1.4150
1.2900	1.2850	1.2800	1.2800	1.2800	1.2800
1.5200	1.5200	1.5200	1.5200	1.5200	1.5200
1.3995	1.3995	1.3895	1.3795	1.3795	1.3795

MONTGOMERY COUNTY, TEXAS
Property Tax Rates⁽¹⁾ - Direct and Overlapping Governments
Last Ten Fiscal Years

	2009	2010	2011	2012
School Districts (continued):				
Montgomery I.S.D.	1.3500	1.3400	1.3400	1.3400
New Caney I.S.D.	1.4400	1.4800	1.5400	1.5400
Richards I.S.D.	1.0400	1.0400	1.0400	1.0400
Splendora I.S.D.	1.5100	1.3200	1.3599	1.3300
Tomball I.S.D.	1.3600	1.3600	1.3600	1.3600
Willis I.S.D.	1.3700	1.3700	1.3700	1.3700
Total School Districts	12.0550	11.8900	12.0194	13.5095
<u>TOTAL PROPERTY TAX RATES -</u>				
<u>DIRECT AND OVERLAPPING</u>				
<u>GOVERNMENTS</u>	<u>\$69.8095</u>	<u>\$69.2160</u>	<u>\$69.5432</u>	<u>\$75.3252</u>

⁽¹⁾ Per \$100 of assessed valuation.

NOTE: The County's property tax rate may only be changed in a public hearing.

Sources: Montgomery Central Appraisal District, Harris County Appraisal District, Liberty County Appraisal District, Tomball Independent School District.

TABLE VI

Page 4 of 4

2013	2014	2015	2016	2017	2018
1.3400	1.3400	1.3400	1.3400	1.3700	1.3700
1.5400	1.6700	1.6700	1.6700	1.6700	1.6700
1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
1.3600	1.3155	1.3155	1.3155	1.6000	1.6000
1.3155	1.3600	1.3600	1.3600	1.3400	1.3400
1.3700	1.3900	1.3900	1.3900	1.3900	1.3900
13.4900	13.6350	13.6450	13.6400	13.9695	14.0045
<u>\$71.5123</u>	<u>\$72.8202</u>	<u>\$75.4607</u>	<u>\$71.6623</u>	<u>\$74.0565</u>	<u>\$76.0955</u>

MONTGOMERY COUNTY, TEXAS**Principal Taxpayers****Current Year and Nine Years Ago****TABLE VII**

<u>2018 Taxpayer</u>	<u>Type of Business</u>	<u>2018 Assessed Valuation ⁽¹⁾</u>	<u>Percentage of Total Assessed Valuation ⁽²⁾</u>
Entergy Texas, Inc.	Electric Utility	\$ 306,232,280	0.60 %
Wal-Mart Real Estate Bus Trust	Retail	260,455,063	0.51
Anadarko Realty	Oil & Gas Industrial	224,651,200	0.44
The Woodlands Mall Associates	Retail	143,711,770	0.28
Kingwood Medical Plaza Ltd	Medical	128,851,670	0.25
Woodlands Land Development LP	Land Development	119,499,198	0.24
IMI Market Street LLC	Retail	113,589,110	0.22
McKesson Corporation	Healthcare Solutions	101,785,976	0.20
National Oilwell Varco	Oil & Gas Industrial	86,750,780	0.17
CLPE Waterway Plaza LLC	Retail	80,536,280	0.16
		<u>\$ 1,566,063,327</u>	<u>3.07 %</u>
<u>2009 Taxpayer</u>	<u>Type of Business</u>	<u>2009 Assessed Valuation ⁽¹⁾</u>	<u>Percentage of Total Assessed Valuation ⁽³⁾</u>
Wal-Mart Real Estate Bus Trust	Retail	\$ 193,731,273	0.61 %
Entergy Texas Inc	Electric Utility	185,446,743	0.58
Woodlands Land Development, LP	Land Development	155,411,116	0.49
Columbia Conroe Regional Medical Center/Kingwood Medical Plaza	Medical	146,262,620	0.46
Consolidated Communications of Texas	Communications	77,999,490	0.24
Huntsman Petrochemical Corp.	Industrial	64,095,700	0.20
The Woodlands Mall Association	Retail	61,956,137	0.19
Canrig Drilling Tech Ltd	Oil & Gas	59,619,970	0.19
Wapiti Operating LLC	Oil & Gas	57,864,730	0.18
Hughes Christensen Company	Oil & Gas	54,712,691	0.17
		<u>\$ 1,057,100,470</u>	<u>3.31 %</u>

⁽¹⁾ Source: Montgomery Central Appraisal District⁽²⁾ Net Assessed Valuation - 2017 \$ 50,848,283,277⁽³⁾ Net Assessed Valuation - 2009 \$ 31,993,150,379

MONTGOMERY COUNTY, TEXAS
Property Tax Levies and Collections ⁽¹⁾
Last Ten Fiscal Years

TABLE VIII

Fiscal Year	Collected in first period			Collections in subsequent periods ⁽²⁾	Total collections	
	Levy	Amount	Percentage		Amount	Percentage
2009	144,971,851	142,781,596	98.5 %	515,095	143,296,691	98.8 %
2010	155,635,330	154,269,057	99.1 %	1,119,203	155,388,260	99.8 %
2011	160,613,960	159,432,595	99.3 %	912,400	160,344,995	99.8 %
2012	166,764,811	164,636,997	98.7 %	1,837,945	166,474,942	99.8 %
2013	175,204,298	173,007,132	98.7 %	1,833,997	174,841,129	99.8 %
2014	186,703,380	184,735,498	98.9 %	1,578,957	186,314,455	99.8 %
2015	203,804,943	201,321,741	98.8 %	2,038,952	203,360,693	99.8 %
2016	229,000,765	226,359,011	98.8 %	1,997,740	228,356,751	99.7 %
2017	247,075,115	243,625,647	98.6 %	2,229,511	245,855,158	99.5 %
2018	235,828,214	232,005,266	98.4 %	-	232,005,266	98.4 %

⁽¹⁾ Taxes levied in any year which are collected from October 1 through June 30 are shown as current collections. Such amounts include collections of the current levy after February 1, which is the date taxes become legally delinquent.
Source: Montgomery County Tax Assessor-Collector

MONTGOMERY COUNTY, TEXAS
Ratios of Outstanding Debt by Type ⁽¹⁾
Last Ten Fiscal Years

TABLE IX

Fiscal Year	General Obligation Bonds	Revenue Bonds	Certificates of Obligation	Capital Leases Obligation	Net: Interest Premiums and Discounts	Total Long-Term Debt	Percent of Personal Income ⁽²⁾	Per Capita ⁽²⁾
2009	337,600,000	43,758,601	71,685,000	17,409,156	12,051,322	482,504,079	2.44 %	1,108.18
2010	332,565,000	42,256,701	102,580,000	17,164,115	11,787,129	506,352,945	2.38 %	1,105.16
2011	270,030,000	128,266,840	99,190,000	15,336,959	15,233,295	528,057,094	2.31 %	1,142.62
2012	268,735,000	122,140,941	101,120,000	13,671,491	10,236,430	515,903,862	2.09 %	1,071.90
2013	261,590,000	75,075,000	109,930,000	11,209,724	12,589,534	470,394,258	1.77 %	956.79
2014	278,565,000	67,995,000	74,555,000	9,942,261	28,256,466	459,313,727	1.40 %	913.29
2015	269,415,000	60,585,000	71,000,000	7,694,658	26,085,333	434,779,991	1.35 %	837.81
2016	315,110,000	52,825,000	58,535,000	5,893,321	43,468,294	475,831,615	1.51 %	885.17
2017	376,370,000	16,420,000	50,750,000	3,777,887	46,503,251	493,821,138	N/A %	876.80
2018	408,885,000	-	49,090,000	13,953,358	47,447,713	519,376,071	N/A %	909.70

⁽¹⁾ Details regarding the County's outstanding debt can be found in the notes to the financial statements.

⁽²⁾ See Table XIV for personal income and population data.

Personal income for 2017 and 2018 are not available.

MONTGOMERY COUNTY, TEXAS
Ratios of Net General Bonded Debt Outstanding ⁽¹⁾
Last Ten Fiscal Years

TABLE X

Fiscal Year	General Bonded Debt Outstanding				Less: Amounts Available for Debt Service	Total	Percentage of Actual Value of Property ⁽²⁾	Per Capita ⁽³⁾
	General Obligation Bonds	Revenue Bonds ⁽⁴⁾	Certificates of Obligation	Total				
2009	337,600,000	43,758,601	71,685,000	453,043,601	12,206,657	440,836,944	1.45 %	1,012.48
2010	332,565,000	42,256,701	102,580,000	477,401,701	10,761,379	466,640,322	1.43 %	1,018.49
2011	270,030,000	128,266,840	99,190,000	497,486,840	14,239,096	483,247,744	1.43 %	1,045.66
2012	268,735,000	122,140,941	101,120,000	491,995,941	15,950,460	476,045,481	1.36 %	989.09
2013	261,590,000	75,075,000	109,930,000	446,595,000	17,795,351	428,799,649	1.17 %	872.19
2014	278,565,000	67,995,000	74,555,000	421,115,000	20,906,476	400,208,524	1.02 %	795.77
2015	269,415,000	60,585,000	71,000,000	401,000,000	32,453,453	368,546,547	0.84 %	710.18
2016	315,110,000	52,825,000	58,535,000	426,470,000	48,577,323	377,892,677	0.77 %	702.98
2017	376,370,000	16,420,000	50,750,000	443,540,000	28,249,874	415,290,126	0.76 %	737.36
2018	408,885,000	-	49,090,000	457,975,000	15,756,559	442,218,441	0.87 %	774.55

⁽¹⁾ Details regarding the County's outstanding debt can be found in the notes to the financial statements.

⁽²⁾ Taxable Assessed Valuation can be found in Table V.

⁽³⁾ Population data can be found in Table XIV.

⁽⁴⁾ The County began issuing revenue bonds in 2007.

MONTGOMERY COUNTY, TEXAS

Legal Debt Margin ⁽¹⁾

Last Ten Fiscal Years

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Assessed value ⁽²⁾	\$ 26,960,161	\$ 32,662,351	\$ 33,862,620	\$ 35,101,086
Debt limit ⁽³⁾	6,740,041	8,165,588	8,465,655	8,775,272
Debt applicable to limit				
Total bonded debt	453,044	477,402	497,487	491,996
Less: Assets in Debt				
Service Funds available				
for payment of principal	<u>(12,207)</u>	<u>(10,761)</u>	<u>(14,239)</u>	<u>(15,950)</u>
Total debt applicable				
to limit	<u>440,837</u>	<u>466,640</u>	<u>483,248</u>	<u>476,046</u>
Legal debt margin	<u>\$ 6,299,204</u>	<u>\$ 7,698,947</u>	<u>\$ 7,982,407</u>	<u>\$ 8,299,226</u>
Total debt applicable				
to the limit as a				
percent of debt limit	6.54%	5.71%	5.71%	5.42%

⁽¹⁾ Amounts expressed in thousands.

⁽²⁾ Assessed valuation is equal to total valuation less personal property.

⁽³⁾ The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

⁽⁴⁾ Beginning in 2014, total bonded debt includes total debt outstanding for both Montgomery County and Woodlands RUD #1.

TABLE XI

2013	2014	2015	2016	2017	2018
\$ 36,706,371	\$ 39,366,970	\$ 43,654,262	\$ 49,315,310	\$ 54,402,996	\$ 50,848,283
9,176,593	9,841,743	10,913,566	12,328,828	13,600,749	12,712,071
446,595	493,740	463,080	487,680	443,870	508,054 ⁽⁴⁾
(17,795)	(20,906)	(32,453)	(48,577)	(28,250)	(15,757)
428,800	472,834	430,627	439,103	415,620	492,297
<u>\$ 8,747,794</u>	<u>\$ 9,368,910</u>	<u>\$ 10,482,939</u>	<u>\$ 11,889,725</u>	<u>\$ 13,185,129</u>	<u>\$ 12,219,774</u>
4.67%	4.80%	3.95%	3.56%	3.06%	3.87%

MONTGOMERY COUNTY, TEXAS**Direct and Overlapping Debt****September 30, 2018****TABLE XII**

	Debt Outstanding	Percentage Applicable to Montgomery County ⁽¹⁾	Amount Applicable to Montgomery County
Montgomery County, Texas	<u>\$ 457,975,000</u>	100.00	<u>\$ 457,975,000</u>
TOTAL DIRECT DEBT	<u>457,975,000</u>		<u>457,975,000</u>
<u>OVERLAPPING GOVERNMENTS:</u>			
Special Districts:			
Clovercreek M.U.D.	630,000	100.00	630,000
Corinthian Point M.U.D. #2	1,315,000	100.00	1,315,000
East Montgomery Co M.U.D #3	12,355,000	100.00	12,355,000
East Montgomery Co M.U.D #6	18,365,625	100.00	18,365,625
East Plantation U.D.	1,750,000	100.00	1,750,000
Far Hills U.D.	10,240,000	100.00	10,240,000
Grand Oaks M.U.D.	2,815,000	100.00	2,815,000
Kings Manor M.U.D.	12,600,000	68.81	8,670,060
Lazy River I.D.	400,000	100.00	400,000
Lone Star College System	611,710,000	26.46	161,858,466
Conroe M.U.D. #1	4,670,000	100.00	4,670,000
Conroe Municipal Mgt District #1	10,285,000	100.00	10,285,000
Montgomery Co. D.D. #10	10,090,000	100.00	10,090,000
Montgomery Co. M.U.D. #8	23,575,000	100.00	23,575,000
Montgomery Co. M.U.D. #9	27,250,000	100.00	27,250,000
Montgomery Co. M.U.D. #15	27,710,000	100.00	27,710,000
Montgomery Co. M.U.D. #18	14,220,000	100.00	14,220,000
Montgomery Co. M.U.D. #39	13,725,000	100.00	13,725,000
Montgomery Co. M.U.D. #42	755,000	100.00	755,000
Montgomery Co. M.U.D. #46	76,750,000	100.00	76,750,000
Montgomery Co. M.U.D. #47	17,880,000	100.00	17,880,000
Montgomery Co. M.U.D. #56	2,802,892	100.00	2,802,892
Montgomery Co. M.U.D. #60	13,195,000	100.00	13,195,000
Montgomery Co. M.U.D. #67	16,575,000	100.00	16,575,000
Montgomery Co. M.U.D. #83	14,360,000	100.00	14,360,000
Montgomery Co. M.U.D. #84	29,330,000	100.00	29,330,000
Montgomery Co. M.U.D. #88	14,675,000	100.00	14,675,000
Montgomery Co. M.U.D. #89	23,725,000	100.00	23,725,000
Montgomery Co. M.U.D. #90	7,720,000	100.00	7,720,000
Montgomery Co. M.U.D. #92	4,780,000	100.00	4,780,000

MONTGOMERY COUNTY, TEXAS**Direct and Overlapping Debt****September 30, 2018****TABLE XII**

	Debt	Percentage Applicable to	Amount Applicable to Montgomery
	Outstanding	Montgomery County ⁽¹⁾	County
Montgomery Co. M.U.D. #94	31,390,000	100.00	31,390,000
Montgomery Co. M.U.D. #95	22,900,000	100.00	22,900,000
Montgomery Co. M.U.D. #98	16,750,000	100.00	16,750,000
Special Districts:(Continued)			
Montgomery Co. M.U.D. #99	8,210,000	100.00	8,210,000
Montgomery Co. M.U.D. #105	12,730,000	100.00	12,730,000
Montgomery Co. M.U.D. #107	18,730,000	100.00	18,730,000
Montgomery Co. M.U.D. #112	48,580,000	100.00	48,580,000
Montgomery Co. M.U.D. #113	88,155,000	100.00	88,155,000
Montgomery Co. M.U.D. #115	48,385,000	100.00	48,385,000
Montgomery Co. M.U.D. #119	56,810,000	100.00	56,810,000
Montgomery Co. M.U.D. #126	2,975,000	100.00	2,975,000
Montgomery Co. M.U.D. #127	8,485,000	100.00	8,485,000
Montgomery Co. M.U.D. #137	3,940,000	100.00	3,940,000
Montgomery Co. M.U.D. #138	6,040,000	100.00	6,040,000
Montgomery Co. M.U.D. #139	9,745,000	100.00	9,745,000
Montgomery Co. M.U.D. #141	3,025,000	100.00	3,025,000
Montgomery Co. M.U.D. #148	1,585,000	100.00	1,585,000
Montgomery Co. U.D. #2	6,620,000	100.00	6,620,000
Montgomery Co. U.D. #3	3,940,000	100.00	3,940,000
Montgomery Co. U.D. #4	11,410,000	100.00	11,410,000
Montgomery Co. W.C.I.D. #1	17,930,000	100.00	17,930,000
New Caney M.U.D.	24,298,524	100.00	24,298,524
Point Aquarius M.U.D.	10,575,000	100.00	10,575,000
Porter M.U.D.	25,880,000	100.00	25,880,000
Porter M.U.D. Auburn Trails Def #1	4,090,000	100.00	4,090,000
Porter M.U.D. Auburn Trails Def #2	5,680,000	100.00	5,680,000
Porter M.U.D. Hendricks Def	5,080,000	100.00	5,080,000
Rayford Road M.U.D.	17,925,000	100.00	17,925,000
Roman Forest Con. M.U.D.	395,000	100.00	395,000
Harris-Montgomery Co MUD #386	145,820,000	8.19	11,942,658
Spring Creek U.D.	59,800,000	100.00	59,800,000
Stanley Lake M.U.D.	19,085,000	100.00	19,085,000
Southern Montgomery County MUD	10,355,000	100.00	10,355,000
Texas National M.U.D.	3,390,000	100.00	3,390,000
Valley Ranch M.U.D. #1	17,380,000	100.00	17,380,000
Woodlands Metro-Center I.D.	9,255,000	100.00	9,255,000
Roman Forest P.U.D. #4	765,000	100.00	765,000
Wood Trace M.U.D. #1	10,315,000	100.00	10,315,000



MONTGOMERY COUNTY, TEXAS**Direct and Overlapping Debt****September 30, 2018****TABLE XII**

	Debt Outstanding	Percentage Applicable to Montgomery County ⁽¹⁾	Amount Applicable to Montgomery County
Woodlands R.U.D. #1	50,575,000	99.02	50,079,365
The Woodlands Township	34,440,000	87.79	30,234,876
Valley Ranch Town Center	5,520,000	100.00	5,520,000
Woodridge M.U.D.	7,940,000	100.00	7,940,000
Emergency Service District #4		100.00	- ⁽²⁾
Total Special Districts	<u>1,923,152,041</u>		<u>1,330,792,466</u>
Cities:			
Cleveland	14,810,000	0.27	39,987
Conroe	171,885,000	100.00	171,885,000
Magnolia	9,570,000	100.00	9,570,000
Montgomery	8,860,000	100.00	8,860,000
Cities: (Continued)			
Oak Ridge North	6,385,000	100.00	6,385,000
Panorama Village	3,395,000	100.00	3,395,000
Shenandoah	18,995,000	100.00	18,995,000
Shenandoah (Metropark PID)	15,200,000	100.00	15,200,000
Roman Forest	3,510,000	100.00	3,510,000
Willis	23,480,000	100.00	23,480,000
Woodbranch Village	1,500,000	100.00	1,500,000
Houston	3,742,955,000	0.29	10,854,570
Total Cities	<u>4,020,545,000</u>		<u>273,674,557</u>
School Districts			
Cleveland I.S.D.	97,725,498	1.51	1,475,655
Conroe I.S.D.	1,261,400,000	100.00	1,261,400,000
Magnolia I.S.D.	180,195,000	100.00	180,195,000
Montgomery I.S.D.	343,550,000	100.00	343,550,000
New Caney I.S.D.	461,040,353	98.24	452,926,043
Splendora I.S.D.	67,310,000	100.00	67,310,000
Tomball I.S.D.	506,425,000	6.33	32,056,703
Willis I.S.D.	149,791,704	98.69	147,829,433
Total School Districts	<u>3,067,437,555</u>		<u>2,486,742,833</u>
TOTAL OVERLAPPING DEBT	<u>9,011,134,596</u>		<u>4,091,209,855</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u>\$ 9,469,109,596</u>		<u>\$ 4,549,184,855</u>

⁽¹⁾ The percentage of overlapping debt applicable is computed by dividing the other entity's net taxable assessed property value by the net taxable assessed property value in all of Montgomery County

⁽²⁾ Amounts shown for the Emergency Service Districts represent total debt levy, not overlapping debt.

MONTGOMERY COUNTY, TEXAS
Pledged-Revenue Coverage
Last Ten Fiscal Years

	Lease Revenue Bonds ⁽¹⁾					
	Lease	Less:	Net:	Debt Service		
Year	Payments	Operating Expenses	Available Revenue	Principal	Interest	Coverage
2009	23,189,192	19,902,963	3,286,229	1,076,389	1,998,534	1.07
2010	19,587,421	17,633,106	1,954,315	1,501,900	1,941,581	0.57
2011	18,334,041	15,808,119	2,525,922	1,569,861	1,873,619	0.73
2012	20,997,947	18,372,582	2,625,365	1,640,899	1,802,582	0.76
2013	19,053,761	17,818,794	1,234,967	1,715,150	1,728,330	0.36
2014	-	-	-	-	-	-
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-

NOTE: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Operating expenses do not include interest, depreciation or amortization expenses.

⁽¹⁾ The revenue bonds were issued in 2007 to finance the construction of an 1,100 bed facility. The County began lease purchasing the facility from the Jail Financing Corporation in fiscal year 2010. The bonds were backed from the lease payments that the County will make to the Jail Financing Corporation. During fiscal year 2013, the detention facility was sold to the operator, GEO Corrections, and utilized the proceeds of the sale to defease the debt.

⁽²⁾ The County has pledged pass-through tolling revenue to repay the debt service on selected bond issues.

TABLE XIIIPass -Through Toll Revenue Bonds ⁽²⁾

TXDOT Revenue	Debt Service		Coverage
	Principal	Interest	
-	-	-	-
-	-	79,300	-
7,883,095	-	1,077,755	7.31
19,235,365	4,485,000	2,733,321	2.66
25,969,528	6,785,000	3,589,583	2.50
29,275,155	7,080,000	3,356,300	2.81
35,248,559	7,410,000	3,025,850	3.38
42,260,009	7,760,000	2,678,400	4.05
49,268,909	36,405,000	10,696,550	1.05
18,285,240	16,420,000	873,900	1.06

MONTGOMERY COUNTY, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years

TABLE XIV

<u>Year</u>	<u>Population ⁽¹⁾</u>	<u>Personal Income ⁽²⁾⁽³⁾</u>	<u>Per Capita Personal Income ⁽³⁾</u>	<u>School Enrollment ⁽⁴⁾</u>	<u>School Average Daily Attendance ⁽⁴⁾</u>	<u>Unemployment Rate ⁽⁵⁾</u>
2009	435,403	19,737,310	45,331	98,137	89,328	7.9 %
2010	458,171	21,298,765	46,486	92,490	86,689	7.4 %
2011	462,144	22,882,899	49,514	95,250	90,554	7.9 %
2012	481,298	24,638,680	51,192	96,912	91,276	5.7 %
2013	491,636	26,549,916	53,192	95,815	91,235	5.3 %
2014	502,920	32,773,154	65,166	98,887	92,983	4.7 %
2015	518,947	32,310,508	62,262	101,598	96,755	4.3 %
2016	537,559	31,553,145	58,697	120,488	114,955	4.3 %
2017	563,209	N/A	N/A	126,748	121,309	4.1 %
2018	570,934	N/A	N/A	132,903	125,757	3.8 %

(1) Source: U.S. Census Bureau

(2) Amounts expressed in thousands.

(3) Source: Texas Workforce Commission website

Information for fiscal years 2009 through 2016 from The Bureau of Economic Analysis website

Personal income information for 2017 and 2018 are not available.

(4) Source: Superintendent's Annual Report: Includes the nine independent school districts located in the County.

(5) Source: The Work Source website

<http://www.wrksolutions.com/employer/lmi/unemploymentrates/LAUSHISTORY.pdf>

MONTGOMERY COUNTY, TEXAS
Principal Employers
Current Year and Nine Years Ago

TABLE XV

2018 Employer ⁽¹⁾	Employees	Percentage of Total County Employment ⁽²⁾
Conroe Independent School District	7,266	2.76 %
Anadarko Petroleum	3,309	1.26
Memorial Hermann - The Woodlands	2,454	0.93
Montgomery County, Texas	2,292	0.87
New Caney Independent School District	1,966	0.75
Alight	1,850	0.70
ExxonMobil	1,800	0.68
CHI St. Luke's The Woodlands Hospital	1,650	0.63
Magnolia Independent School District	1,564	0.59
Lone Star College System	1,098	0.42
	<u>25,249</u>	<u>9.59 %</u>
2009 Employer ⁽³⁾	Employees	Percentage of Total County Employment ⁽²⁾
Conroe Independent School District	5,979	3.07 %
Anadarko Petroleum	2,554	1.31
Montgomery County, Texas	1,836	0.94
Magnolia Independent School District	1,532	0.77
Hewitt Associates	1,500	0.79
New Caney Independent School District	1,305	0.67
Conroe Regional Medical Center	1,200	0.62
Lone Star Community College	892	0.46
Willis Independent School District	815	0.42
Huntsman Company LLC	775	0.40
	<u>18,388</u>	<u>9.45 %</u>

⁽¹⁾ Source: <http://socrates.cdr.state.tx.us/iSocrates/Employers/EmployerContacts2.asp>

Information has been derived from the South Montgomery County Economic Development Partnership and the SOCRATES database listed above since county-wide information is not available for 2017.

⁽²⁾ Total County Employment for 2009 and 2018:

194,857 and 263,293 respectively

Source: <http://www.wrksolutions.com>

⁽³⁾ <http://ritter.tea.state.tx.us>

<http://www.edpartnership.net>



MONTGOMERY COUNTY, TEXAS**County Employees by Function** ⁽¹⁾**Last Ten Fiscal Years****TABLE XVI**

<u>Function</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Administration	116	118	135	127	132	130	132	125	125	123
Judicial	231	265	269	278	289	291	297	296	304	301
Legal Services	30	29	30	32	32	33	32	33	34	34
Elections	10	10	11	11	11	11	12	15	15	13
Financial Administration	93	93	95	101	103	99	93	98	102	99
Public Facilities	357	372	388	405	404	398	415	416	420	433
Public Safety	612	611	628	655	662	679	714	742	762	777
Health and Welfare	57	71	77	77	48	46	47	48	89	91
Culture and Recreation	148	153	161	161	161	162	163	140	141	140
Conservation	17	18	20	21	21	10	19	10	20	23
Public Transportation	165	174	205	213	226	230	232	249	259	258
	<u>1,836</u>	<u>1,914</u>	<u>2,019</u>	<u>2,081</u>	<u>2,089</u>	<u>2,089</u>	<u>2,156</u>	<u>2,172</u>	<u>2,271</u>	<u>2,292</u>

⁽¹⁾ Information derived from the annual salary schedules adopted by Montgomery County Commissioners' Court.

MONTGOMERY COUNTY, TEXAS
Operating Indicators by Function
Last Ten Fiscal Years

<u>Function</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Government				
Construction permits issued ⁽¹⁾	2,455	2,598	2,440	2,905
Estimated value of construction ^{(1) (2)}	1,085,532	719,797	575,758	1,054,912
Health inspections performed ⁽³⁾	11,234	11,281	11,638	14,214
Birth certificates filed ⁽⁴⁾	5,674	5,419	5,283	5,213
Death certificates filed ⁽⁴⁾	2,017	2,087	2,214	2,235
Marriage license applications ⁽⁴⁾	2,432	2,160	2,351	2,399
Registered voters ⁽⁵⁾	239,246	249,620	244,080	260,253
Number of voting precincts ⁽⁵⁾	85	85	85	86
Public Safety - Sheriff				
Total arrests ⁽⁶⁾	18,229	19,402	20,802	22,057
Average number of inmates ⁽⁶⁾	881	964	1,026	965
Calls for service ⁽⁶⁾	285,098	259,486	286,719	312,405
Number of accidents investigated ⁽⁶⁾	1,621	1,485	1,122	951
Miles patrolled ⁽⁶⁾	3,224,282	2,615,320	2,717,733	3,867,763
Gallons of gas used ⁽⁶⁾	362,958	281,746	409,337	444,854
Culture and Recreation - Libraries (tentative)				
Number of items checked out ⁽⁷⁾	1,924,198	2,035,605	2,008,110	1,963,074
Number of libraries ⁽⁷⁾	7	7	7	7
Volumes in collection ⁽⁷⁾	655,756	652,426	670,068	683,803
Number of library visits ⁽⁷⁾	1,402,326	1,386,130	1,296,899	1,286,333
Library programs attendance ⁽⁷⁾	141,744	132,916	127,694	101,789

⁽¹⁾ Source: Montgomery County Engineer.

⁽²⁾ Dollar values are in thousands.

⁽³⁾ Source: Montgomery County Health Department.

⁽⁴⁾ Source: Montgomery County Clerk.

⁽⁵⁾ Source: Montgomery County Elections Administrator.

⁽⁶⁾ Source: Montgomery County Sheriff's Department.

⁽⁷⁾ Source: Montgomery County Memorial Library System Annual Report.

TABLE XVII

Fiscal Year					
2013	2014	2015	2016	2017	2018
4,336	4,947	4,754	4,052	4,381	5,549
1,344,371	2,019,423	1,381,849	1,414,524	1,386,391	1,514,299
14,968	15,623	17,274	16,552	16,197	16,719
5,325	5,392	6,602	5,766	6,996	8,144
2,384	2,638	2,820	2,874	3,643	4,437
2,630	2,795	4,505	2,927	2,869	4,420
265,424	274,536	289,000	308,597	315,946	330,768
86	89	89	90	90	96
22,758	24,679	22,523	21,483	22,473	18,855
1,033	1,152	1,058	999	933	944
333,548	346,749	317,501	411,796	355,936	454,010
1,356	2,385	4,184	4,937	5,931	4,439
5,906,651	5,747,155	5,876,771	4,063,212	4,232,396	3,952,673
465,391	468,806	490,073	368,033	368,412	343,644
1,996,503	2,018,491	2,055,189	2,066,886	2,192,792	2,547,829
7	7	7	7	7	7
691,892	686,870	665,009	694,536	711,777	717,314
1,184,833	1,108,782	1,107,085	1,105,760	1,075,000	923,129
118,959	124,738	130,780	134,163	169,467	150,020

MONTGOMERY COUNTY, TEXAS
Capital Asset and Infrastructure Statistics by Function
Last Ten Fiscal Years

<u>Function</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Government				
Office Buildings/Courthouses ⁽¹⁾	35	39	42	43
Public Safety - Sheriff				
Sheriff's Vehicles ⁽²⁾	351	374	427	460
Academy Square Footage ⁽¹⁾	13,800	13,800	13,800	13,800
Public Transportation				
County Roads (miles) ⁽³⁾	2,589	2,636	2,640	2,656
Bridges ⁽³⁾	157	158	158	158
Public Facilities				
Park Acreage ⁽⁴⁾	1,974	1,870	2,072	2,956
Convention Center Square Footage ⁽⁵⁾	56,000	56,000	56,000	56,000
Community Centers ⁽²⁾	18	17	18	17
Culture and Recreation				
Total Library Square Footage ⁽⁶⁾	169,776	169,776	171,400	171,400

¹⁾ Montgomery County Risk Management Department. Includes the offices of the four County Commissioners.

²⁾ Montgomery County Auditor's Office Capital Assets Listing.

³⁾ Montgomery County Engineer.

⁴⁾ Montgomery County Parks Divisions in the Commissioners' offices.

⁵⁾ Montgomery County Civic Center Complex;

⁶⁾ Montgomery County Memorial Library System Annual Report.

TABLE XVIII

2013	2014	2015	2016	2017	2018
43	38	44	49	49	49
463	467	505	512	555	648
13,800	13,800	13,800	13,800	13,800	13,800
2,685	2,703	2,704	2,751	2,771	2,811
159	159	160	160	160	160
2,061	2,061	2,089	2,089	2,089	2,289
56,000	56,000	56,000	56,000	56,000	56,000
17	17	17	17	17	17
171,400	171,400	171,400	173,800	173,800	173,800



Montgomery County, Texas

Federal and State Single Audit Report

For the Fiscal Year Ended September 30, 2018

Montgomery County, Texas
Federal and State Single Audit Report
For the Fiscal Year Ended September 30, 2018
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**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

To The Honorable County Judge
and County Commissioners and Management of
Montgomery County
P.O. Box 539
Conroe, Texas 77305-0539

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montgomery County, Texas (the County) as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 12, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To The Honorable County Judge
and County Commissioners and Management of
Montgomery County, Texas

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
March 12, 2019

**Independent Auditor's Report on the Schedule of Expenditures of
Federal and State Awards and on Compliance for Each Major Federal
and State Program and Report on Internal Control over Compliance
in Accordance with the Uniform Guidance and Texas
Uniform Grant Management Standards**

To The Honorable County Judge
and County Commissioners and Management of
Montgomery County
P.O. Box 539
Conroe, Texas 77305-0539

Report on Compliance for Each Major Federal and State Program

We have audited the Montgomery County, Texas (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement and Texas Uniform Grant Management Standards* that could have a direct and material effect on each of the County's major federal programs for the fiscal year ended September 30, 2018. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Texas Uniform Grant Management Standards (UGMS). Those standards and the Uniform Guidance and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended September 30, 2018.

To The Honorable County Judge
and County Commissioners and Management of
Montgomery County, Texas

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and Texas Uniform Grant Management Standards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the fiscal year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 12, 2019 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and UGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

To The Honorable County Judge
and County Commissioners and Management of
Montgomery County, Texas

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Texas Uniform Grant Management Standards. Accordingly, this report is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
March 12, 2019

Montgomery County, Texas

Schedule of Expenditures of Federal and State Awards For the Fiscal Year Ended September 30, 2018

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Grant Funds Expended	Pass-Through Amount to Subrecipients
FEDERAL FUNDING:				
U.S. DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster:				
Direct Program:				
National School Lunch Program (17-18SY)	10.555	CEID: 01340	\$ 31,558	\$ -
National School Lunch Program (18-19SY)	10.555	CEID: 01340	8,933	-
Total Program 10.555			40,491	-
National School Breakfast Program (17-18SY)	10.553	CEID: 01340	21,182	-
National School Breakfast Program (18-19SY)	10.553	CEID: 01340	5,842	-
Total Program 10.553			27,024	-
Total Direct Program			67,515	-
Total Child Nutrition Cluster			67,515	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			67,515	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster:				
Direct Program:				
Community Development Block Grant	14.218	B-12-UC-48-0006	1,300	-
Community Development Block Grant	14.218	B-13-UC-48-0006	69,341	-
Community Development Block Grant	14.218	B-14-UC-48-0006	478,015	-
Community Development Block Grant	14.218	B-15-UC-48-0006	461,517	-
Community Development Block Grant	14.218	B-16-UC-48-0006	772,371	-
Community Development Block Grant	14.218	B-17-UC-48-0006	870,124	324,000
Total Program 14.218			2,652,668	324,000
Total CDBG - Entitlement Grants Cluster			2,652,668	324,000
Emergency Shelter Grants Program (ESGP)	14.231	E-17-UC-48-0006	7,770	199,440
Total Program 14.231			7,770	199,440
Home Program	14.239	M-14-UC-48-0235	192,859	-
Home Program	14.239	M-15-UC-48-0235	1,634	-
Home Program	14.239	M-16-UC-48-0235	2,264	-
Home Program	14.239	M-17-UC-48-0235	113,416	-
Total Program 14.239			310,173	-
Total Direct Program			2,970,611	523,440
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			2,970,611	523,440
U.S. DEPARTMENT OF JUSTICE				
Direct Program:				
Forensics Accreditation Grant	16.738	2017-DN-BX-0152	25,000	-
Total Program 16.738			25,000	-
Federal Equitable Sharing	16.922	TX1700000	181,319	-
Total Program 16.922			181,319	-
Total Direct Program			206,319	-
Passed Through the State Criminal Justice Division:				
Child Victim Coordinator Project	16.575	2872002	74,457	-
Total Program 16.575			74,457	-
Domestic Violence Investigator	16.588	3398301	48,595	-
Domestic Violence Investigator	16.588	3398302	4,175	-
Total Program 16.588			52,770	-
Spotlight Thermal Image Camera	16.738	3313101	49,485	-
Total Program 16.738			49,485	-
Total Passed Through the State Criminal Justice Division			176,712	-
Passed Through Houston Police Department:				
Human Trafficking Rescue Alliance Task Force	16.320	N/A	24,870	-
Total Program 16.320			24,870	-
Total Passed Through Houston Police Department			24,870	-
TOTAL U.S. DEPARTMENT OF JUSTICE			407,901	-
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through the State Department of Transportation:				
Airport Master Plan	20.106	16MPCONRO	4,134	-
Runway Incursion Mitigation Grant	20.106	1612CNROE	1,572	-
Parallel Taxiway Project	20.106	1812CONRO	1,726,001	-
Total Program 20.106			1,731,707	-

The Notes to Schedule of Expenditures of Federal and State Awards are an integral part of this schedule.

Montgomery County, Texas

Schedule of Expenditures of Federal and State Awards - Continued For the Fiscal Year Ended September 30, 2018

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Grant Funds Expended	Pass-Through Amount to Subrecipients
Highway Safety Cluster: <i>STEP-Speed FY 18</i>	20.600	2018-MontogSO-S-1YG-0044	55,945	-
Total Program 20.600			55,945	-
<i>STEP-Impaired Driving Mobilization FY18</i>	20.616	2018-MontgoSO-S-1YG-00002	16,119	-
<i>STEP-CIOT-2018</i>	20.616	2018-MoCoP1Co-CIOT-00040	4,485	-
<i>STEP-CIOT-2018</i>	20.616	2018-MoCoP2Co-CIOT-00041	4,992	-
<i>STEP-CIOT-2018</i>	20.616	2018-MoCoP4Co-CIOT-00042	3,397	-
<i>STEP-CIOT-2018</i>	20.616	2018-MoCoP5Co-CIOT-00025	4,087	-
<i>Alcohol Traffic Safety & Drunk Driving Prevention Incentive</i>	20.616	2018-MCDAO-G-1YG-0127	143,603	-
Total Program 20.616			176,683	-
Total Passed Through the State Department of Transportation			1,964,335	-
Passed Through the Houston-Galveston Area Council: <i>STEP-Impaired Driving Mobilization</i>	20.616	TDOT.17.0601-05	5,500	-
Total Program 20.616			5,500	-
Total Passed Through the Houston-Galveston Area Council			5,500	-
Total Highway Safety Cluster			238,128	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			1,969,835	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through the State Department of Family and Protective Services: <i>Foster Care Title IV-E (ADM)</i>	93.658	23940072	13,268	-
<i>Foster Care Title IV-E</i>	93.658	23940074	65,757	-
Total Program 93.658			79,025	-
Total Passed Through the State Department of Family and Protective Services			79,025	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			79,025	-
EXECUTIVE OFFICE OF THE PRESIDENT				
Direct Program:				
<i>High Intensity Drug Trafficking Areas</i>	95.001	G16HN0017A	299,925	-
<i>High Intensity Drug Trafficking Areas</i>	95.001	G17HN0017A	71,267	-
<i>High Intensity Drug Trafficking Areas</i>	95.001	G17HN0018A	5,555	-
Total Program 95.001			376,747	-
Total Direct Program			376,747	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			376,747	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the State Division of Emergency Management:				
<i>May Severe Weather Public Assistance Grant Program</i>	97.036	FEMA-DR-4272-TX	319,080	-
<i>Texas Hurricane Harvey</i>	97.036	FEMA-DR-4332-TX	4,729,114	-
Total Program 97.036			5,048,194	-
Total Passed Through the State Division of Emergency Management			5,048,194	-
Passed Through the State Criminal Justice Division:				
<i>HSGP-Montgomery County Community Preparedness</i>	97.067	2976301	9,097	-
<i>HSGP-Montgomery County Community Preparedness</i>	97.067	2976302	18,973	-
<i>HSGP-Montgomery County Community Preparedness & Regional Planning</i>	97.067	2976303	187,121	-
<i>HSGP-Montgomery County Regional Team Sustainment</i>	97.067	2976401	29,758	-
<i>HSGP-Montgomery County Regional HazMat Team Sustainment</i>	97.067	2976402	235,077	-
<i>HSGP- Montgomery County Law Enforcement PPE</i>	97.067	2976601	16,694	-
<i>HSGP- Montgomery County Law Enforcement PPE</i>	97.067	2976602	75,000	-
<i>HSGP- Montgomery County Special Law Enforcement Capabilities</i>	97.067	3182601	114,968	-
<i>HSGP- Montgomery County Structural Collapse Sustainment</i>	97.067	3181901	20,694	-
<i>HSGP- Montgomery County EOC Sustainment</i>	97.067	2976901	146,868	-
<i>HSGP- Montgomery County EOC Sustainment</i>	97.067	2976902	35,358	-
<i>HSGP- Montgomery County EOC Enhancement/Reg Tech Sustainment</i>	97.067	2976903	38,842	-
<i>HSGP- Montgomery County Public Safety Video Initiative</i>	97.067	2977002	185,763	-
<i>HSGP- Montgomery County Regional Planners</i>	97.067	2977102	27,298	-
<i>HSGP- Montgomery County M&A</i>	97.067	2986502	35,508	-
<i>HSGP- Montgomery County M&A</i>	97.067	2986503	16,926	-
<i>HSGP- Montgomery County FR FC Specialized Team Sustainment</i>	97.067	3419301	10,000	-
<i>HSGP- Montgomery County FR LE Special Response</i>	97.067	3420701	124,238	-
<i>HSGP- Montgomery County EOC Enhancement</i>	97.067	3403601	47,923	-
Total Program 97.067			1,376,106	-
Total Passed Through the State Criminal Justice Division			1,376,106	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			6,424,300	-
TOTAL FEDERAL FUNDING			12,295,934	523,440

The Notes to Schedule of Expenditures of Federal and State Awards are an integral part of this schedule.

Montgomery County, Texas

Schedule of Expenditures of Federal and State Awards- Continued For the Fiscal Year Ended September 30, 2018

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Grant Funds Expended	Pass-Through Amount to Subrecipients
STATE FUNDING:				
TEXAS CRIMINAL JUSTICE DIVISION				
Direct Program:				
<i>Veteran's Court Program</i>	N/A	3023302	42,140	-
<i>Panic Button Security</i>	N/A	3427701	21,250	-
<i>Rifle Resistant Body Armor</i>	N/A	3446201	182,691	-
Total Direct Program			246,081	-
TOTAL TEXAS CRIMINAL JUSTICE DIVISION			246,081	-
TEXAS VETERAN'S COMMISSION				
Direct Program:				
<i>Veteran's Court Program- TVC</i>	N/A	VTC_17_0484	69,669	-
<i>Veteran's Court Program- TVC</i>	N/A	VTC_18_0604	28,431	-
Total Direct Program			98,100	-
TOTAL TEXAS VETERAN'S COMMISSION			98,100	-
TEXAS DEPARTMENT OF MOTOR VEHICLES				
Direct Program:				
<i>Motor Vehicle Salvage/Theft Reduction Inspn-23</i>	N/A	608-17-1700000	3,239	-
<i>Motor Vehicle Salvage/Theft Reduction Inspn-24</i>	N/A	608-18-1700000	153,184	133,649
<i>Motor Vehicle Salvage/Theft Reduction Inspn-25</i>	N/A	608-19-1700000	15,565	10,091
Total Direct Program			171,988	143,740
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES			171,988	143,740
TEXAS DEPARTMENT OF TRANSPORTATION				
Direct Program:				
<i>Routine Airport Maintenance Program</i>	N/A	M1812CONR	46,519	-
Total Direct Program			46,519	-
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION			46,519	-
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY				
Direct Program:				
<i>LIRAP-Local Initiative Project</i>	N/A	582-14-40131	76,250	-
Total Direct Program			76,250	-
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			76,250	-
TEXAS STATE OFFICE OF THE ATTORNEY GENERAL				
Direct Program:				
<i>SAVNS Maintenance Grant, FY 18</i>	N/A	1877521	28,547	-
<i>SAVNS Maintenance Grant, FY 19</i>	N/A	1990563	2,379	-
Total Direct Program			30,926	-
TOTAL TEXAS STATE OFFICE OF THE ATTORNEY GENERAL			30,926	-
TEXAS INDIGENT DEFENSE COMMISSION				
Direct Program:				
<i>Indigent Defense Services - Formula Grant</i>	N/A	212-18-170	452,818	-
<i>Indigent Defense Techshare Grant</i>	N/A	212-14-D09	19,690	-
<i>Supplemental Capital Defense Formula Grant</i>	N/A	212-18-170SC	34,688	-
Total Direct Program			507,196	-
TOTAL TEXAS INDIGENT DEFENSE COMMISSION			507,196	-
GENERAL APPROPRIATIONS ACT- "RIDER 97"				
Passed Through Texas Department of State Health Services:				
<i>Forensic Hospital Services</i>	N/A	2016-048567-001A	15,171,556	-
<i>Forensic Hospital Services</i>	N/A	2016-048567-001B	1,250,820	-
Total Passed Through Texas Department of State Health Services			16,422,376	-
TOTAL GENERAL APPROPRIATIONS ACT- "RIDER 97"			16,422,376	-
HOUSTON-GALVESTON AREA COUNCIL				
Direct Program:				
<i>Regional Juvenile Mental Health Services, FY 18</i>	N/A	N/A	13,618	-
Total Direct Program			13,618	-
TOTAL HOUSTON-GALVESTON AREA COUNCIL			13,618	-
TOTAL STATE FUNDING			17,613,054	143,740

The Notes to Schedule of Expenditures of Federal and State Awards are an integral part of this schedule.

Montgomery County, Texas

Schedule of Expenditures of Federal and State Awards- Continued For the Fiscal Year Ended September 30, 2018

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Grant Funds Expended	Pass-Through Amount to Subrecipients
LOCAL FUNDING:				
THE NRA FOUNDATION				
Direct Program:				
<i>FY18 Training Equipment Project</i>	N/A	JEU9X8	3,510	-
Total Direct Program			3,510	-
TOTAL THE NRA FOUNDATION			3,510	-
EAST MONTGOMERY COUNTY IMPROVEMENT DISTRICT				
Direct Program:				
<i>Boat Trailer</i>	N/A	N/A	77,749	-
<i>Emergency Response Equipment</i>	N/A	N/A	2,874	-
Total Direct Program			80,623	-
TOTAL EAST MONTGOMERY COUNTY IMPROVEMENT DISTRICT			80,623	-
PETCO FOUNDATION				
Direct Program:				
<i>Spay/Neuter Program</i>	N/A	N/A	4,480	-
<i>Hurricane Harvey 1</i>	N/A	N/A	25,000	-
<i>Hurricane Harvey 2</i>	N/A	N/A	22,837	-
<i>2018 Petco</i>	N/A	N/A	10,581	-
Total Direct Program			62,898	-
TOTAL PETCO FOUNDATION			62,898	-
WWW FOUNDATION				
Direct Program:				
<i>WWW Foundation Award</i>	N/A	N/A	3,613	-
Total Direct Program			3,613	-
TOTAL WWW FOUNDATION			3,613	-
TRI-COUNTY HEALTH ALLIANCE				
Direct Program:				
<i>Mobile AEDs & Tourniquets</i>	N/A	N/A	27,436	-
Total Direct Program			27,436	-
TOTAL TRI-COUNTY HEALTH ALLIANCE			27,436	-
TOTAL LOCAL FUNDING			178,080	-
GRAND TOTAL ALL FUNDING			<u>\$ 30,087,068</u>	<u>\$ 667,180</u>

The Notes to Schedule of Expenditures of Federal and State Awards are an integral part of this schedule.

Montgomery County, Texas

Notes to the Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended September 30, 2018

Note 1. General

The accompanying schedule of expenditures of federal awards presents the activity of all applicable federal and state awards of the Montgomery County, Texas (the County). The County's reporting entity is defined in Note 1 to the County's basic financial statements. Federal and state awards received directly from federal and state agencies as well as federal awards passed through other government agencies are included in this schedule. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance and Texas Uniform Grant Management Standards).

Note 2. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund types are accounted for using a current financial resources measurement focus. All federal grant funds were accounted for in a special revenue fund, a component of the governmental fund type or general fund. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing resources) and decreases (i.e. expenditures and other financing uses) in fund balance.

The modified accrual basis of accounting is used for the governmental fund types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual (i.e. both measurable and available); and, expenditures in the accounting period in which the fund liability is incurred, if measurable. Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly when such funds are received, they are recorded as deferred revenues until earned.

The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3. Availability of Federal Grant Funds

The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 90 days beyond the federal project period ending date, in accordance with provisions of the Compliance Supplement.

Note 4. Relationship to Federal and State Financial Reports

Grant expenditures reports as of September 30, 2018, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

Montgomery County, Texas

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended September 30, 2018

Section 1. Summary of Auditors' Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal Control over Financial Reporting: | |
| a. Material Weakness(es) identified? | No |
| b. Significant Deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 3. Noncompliance material to Financial Statements noted? | No |

Federal and State Awards

- | | |
|--|--|
| 4. Internal control over major programs: | |
| a. Material Weakness(es) identified? | No |
| b. Significant Deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 5. Type of auditors' report issued on compliance with major programs | Unmodified |
| 6. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Uniform Guidance and Texas Uniform Grant Management Standards? | No |
| 7. Identification of Major Federal Programs | 20.106 Airport Master Plan
20.106 Runway Incursion Mitigation Grant
20.106 Parallel Taxiway Project
97.067 Homeland Security Grant Programs |
| 8. Identification of Major State Programs | Forensic Hospital Services |
| 9. Dollar threshold used to distinguish between Type A and Type B federal programs | \$750,000 |
| 10. Dollar threshold used to distinguish between Type A and Type B state programs | \$532,704 |
| 11. Auditee Qualified as a Low-Risk Auditee? | Yes |

Section 2. Financial Statement Findings

None reported

Section 3. Federal and State Award Findings and Questioned Costs

None reported

Montgomery County Toll Road Authority

ENTERPRISE FUND

Financial Statements

For the Fiscal Year Ended September 30, 2018

Toll Road Authority Enterprise Fund of Montgomery County, Texas
Financial Statements
For the Fiscal Year Ended September 30, 2018
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Financial Section

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Independent Auditor's Report

To the Board of Directors
Montgomery County Toll Road Authority
P.O. Box 539
Conroe, Texas 77305-0539

Report on the Financial Statements

We have audited the accompanying financial statements of Montgomery County Toll Road Authority (the Authority), as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority, as of September 30, 2018, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2019 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
March 12, 2019

Management's Discussion and Analysis

This section of Montgomery County Toll Road Authority's (the Authority) financial statements presents our discussion and analysis of the Authority's financial performance during the fiscal year ended September 30, 2018. It is intended to serve as an introduction to the basic financial statements which follow this section. Please read it in conjunction with those statements.

Financial Highlights

- The total assets of the Authority exceeded its total liabilities at the close of the most recent fiscal year by \$47,938,664 (net position). Of this amount, \$2,992,728 (unrestricted net position) may be used to meet the Authority's ongoing obligations to citizens and creditors in accordance with the Authority's fiscal policies.
- Operating expenses exceeded operating revenues by \$1,634,233, and the Authority realized net nonoperating expenses of \$3,080,575. Capital contributions were \$3,766,300 and transfers out were \$7,784,462, resulting in a total decrease in net position of \$8,732,970.
- The Authority's noncurrent liabilities increased to \$95,458,322 during the fiscal year due to the issuance of revenue bonds.

Required Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements are comprised of three components: 1) The Statement of Net Position (Balance Sheet) which includes all of the Authority's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and obligations to creditors (liabilities); 2) The Statement of Revenues, Expenses and Changes in Net Position shows the enterprise fund activities of the Authority and provides information regarding income and expenses, both operating and nonoperating, that affect the net position; and 3) The Statement of Cash Flows. The primary purpose of this statement is to provide information about the Authority's cash receipts and cash payments during the period using the direct method of reporting cash flows from operating, investing, and capital and noncapital financing activities.

Notes to the Financial Statements

Integral to the financial statements are the notes to the basic statements. These notes provide additional information that is essential to a full understanding of the financial data provided in the basic financial statements. The Authority has prepared notes sufficient to provide the readers of these financial statements a clear picture of the Authority's financial position and insight into the results of its operations. These notes are in conformity with generally accepted accounting principles (GAAP).

Financial Analysis of the Authority

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$47,938,664 at the close of the most recent fiscal year.

Table A-1
Montgomery County Toll Road Authority's Net Position

	Enterprise Fund					
	2018		2017		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current assets	\$ 99,327,629	59	\$ 2,266,239	3	\$ 97,061,390	4,283
Noncurrent assets:						
Capital assets	67,945,294	41	62,599,944	97	5,345,350	9
Total assets	167,272,923	100	64,866,183	100	102,406,740	
Current liabilities	23,875,937	20	8,194,549	100	15,681,388	191
Noncurrent liabilities	95,458,322	80	-	-	95,458,322	100
Total liabilities	119,334,259	100	8,194,549	100	111,139,710	
Net position:						
Net investment in capital assets	44,945,936	94	62,599,944	110	(17,654,008)	(28)
Unrestricted	2,992,728	6	(5,928,310)	(10)	8,921,038	(150)
Total net position	\$ 47,938,664	100	\$ 56,671,634	100	\$ (8,732,970)	

The Authority's total assets of \$167,272,923 are largely comprised of current assets of \$99,327,629 or 59%, which are made up of mostly cash and investments of \$99,219,511. These assets will be used to pay for infrastructure for the 249 tollway. Capital assets net of accumulated depreciation of \$67,945,294 or 41% make up the remaining amount of total assets. The Authority uses these capital assets to provide services to customers; consequently, these assets are not available for future spending.

Noncurrent liabilities of \$95,458,322 comprise 80% of the Authority's total liabilities of \$119,334,259. Noncurrent liabilities are comprised of bonds payable.

The largest portion of the Authority's net position is net investment in capital assets. Net investment in capital assets (e.g., infrastructure), less any related debt used to acquire those assets that are still outstanding is \$44,945,936, or 94% of total net position. Although the Authority's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The \$2,992,728 of unrestricted net position represents resources available to fund the services of the Authority next year.

The Authority's net position decreased \$8,732,970 from current operations.

Table A-2
Montgomery County Toll Road Authority's Changes in Net Position

	Enterprise Fund					
	2018		2017		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Operating revenues:						
Toll revenue	\$ 1,405,809	100	\$ 1,150,033	100	\$ 255,776	22
Total operating revenues	1,405,809	100	1,150,033	100	255,776	
Operating expenses:						
Services and fees	2,209,806	73	208,664	16	2,001,142	959
Depreciation and amortization	830,236	27	1,098,454	84	(268,218)	(24)
Total operating expenses	3,040,042	100	1,307,118	100	1,732,924	
Operating loss	(1,634,233)		(157,085)		(1,477,148)	
Nonoperating revenues (expenses):						
Investment earnings	170,021	(5)	-	-	170,021	100
Interest and fiscal charges	(2,071,823)	67	-	-	(2,071,823)	100
Bond issuance costs	(661,911)	21	-	-	(661,911)	100
Loss of disposal of capital assets	(516,862)	17	-	-	(516,862)	100
Total nonoperating revenues (expenses)	(3,080,575)	100	-	-	(3,080,575)	
Income (loss) before contributions and transfers	(4,714,808)	54	(157,085)	(16)	(4,557,723)	2,901
Capital contributions	3,766,300	(43)	1,148,672	116	2,617,628	228
Transfer out	(7,784,462)	89	-	-	(7,784,462)	100
Change in net position	(8,732,970)	100	991,587	100	(9,724,557)	
Beginning net position	56,671,634		55,680,047		991,587	
Ending net position	\$ 47,938,664		\$ 56,671,634		\$ (8,732,970)	

The Authority's total revenues and contributions of \$5,342,130 were comprised of operating revenues of \$1,405,809, nonoperating revenues of \$170,021, and capital contributions of \$3,766,300. Operating revenues flow from the Authority's primary business of toll revenues to the Authority's customers. Charges for toll revenue of \$1,405,809 represents 26% of total revenues. Nonoperating revenues flow from peripheral activities of the Authority and are dominated by investment earnings. Capital contributions are revenues received by the Authority from new and continuing customers that are intended to assist with expansion and upgrade of the Authority's infrastructure. Capital Contributions represented 71% of total revenue in 2018.

Total operating expenses were \$3,040,042. Services and fees accounted for \$2,209,806, or 73% of that amount, and depreciation and amortization expense accounted for \$830,236, or 27% of that amount.

Capital Assets and Debt Administration

At the end of 2018, the Authority had invested \$72,266,210 in capital assets. More detailed information about the Authority's capital assets is presented in the notes to the financial statements.

The Authority's major capital asset activity during the year included the following:

- Infrastructure for the 249 tollway project \$6,960,666.

Table A-3
Montgomery County Toll Road Authority's Capital Assets

	Enterprise Fund					
	2018		2017		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Infrastructure	\$ 72,266,210	106	\$ 65,822,406	105	\$ 6,443,804	10
Total capital assets	72,266,210		65,822,406		6,443,804	
Accumulated depreciation	(4,320,916)	(6)	(3,222,462)	(5)	(1,098,454)	34
Total capital assets, net	\$ 67,945,294	100	\$ 62,599,944	100	\$ 5,345,350	

At year-end, the Authority had \$95,458,322 in bonds payable outstanding. This was due to the issuance of revenue bonds during the year. More detailed information about the Authority's debt is presented in the notes to the financial statements.

Table A-4
Montgomery County Toll Road Authority's Noncurrent Liabilities

	Enterprise Fund					
	2018		2017		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Bonds payable	\$ 95,458,322	100	\$ -	-	\$ 95,458,322	100
Total noncurrent liabilities	\$ 95,458,322	100	\$ -	-	\$ 95,458,322	

Economic Factors and Next Year's Budgets and Rates

The Authority continues to improve and expand the Toll Road System to meet growing demand. In 2018 and 2019 the 249 tollway construction was underway. The remaining construction commitment of this project as of September 30, 2018 can be found in the notes to the financial statements.

Contacting the Authority's Financial Management

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Authority's finances and to demonstrate the Authority's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Montgomery County Auditor, P.O. Box 539, Conroe, Texas 77305-0539.

Basic Financial Statements

Toll Road Authority Enterprise Fund of Montgomery County, Texas

Statement of Net Position

September 30, 2018

Exhibit A**ASSETS**

Current assets:

Cash and cash equivalents	\$ 17,898,336
Investments	81,321,175
Accounts receivable	108,118

Total current assets	99,327,629
----------------------	------------

Noncurrent assets:

Capital assets, net of accumulated depreciation	
Infrastructure	67,945,294

Total noncurrent assets	67,945,294
-------------------------	------------

Total assets	167,272,923
--------------	-------------

LIABILITIES

Current liabilities:

Accounts payable	3,354,548
Accrued interest payable	182,666
Retainage payable	569,824
Due to primary government	19,768,899

Total current liabilities	23,875,937
---------------------------	------------

Noncurrent liabilities:

Bonds payable	95,458,322
---------------	------------

Total noncurrent liabilities	95,458,322
------------------------------	------------

Total liabilities	119,334,259
-------------------	-------------

NET POSITION

Net investment in capital assets	44,945,936
Unrestricted	2,992,728

TOTAL NET POSITION

\$ 47,938,664

The accompanying Notes to the Financial Statements are an integral part of this statement.

Toll Road Authority Enterprise Fund of Montgomery County, Texas
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended September 30, 2018

Exhibit B

OPERATING REVENUES

Toll revenue	\$ 1,405,809
Total operating revenues	1,405,809

OPERATING EXPENSES

Services and fees	2,209,806
Depreciation and amortization	830,236
Total operating expenses	3,040,042
Operating loss	(1,634,233)

NONOPERATING REVENUES (EXPENSES)

Investment earnings	170,021
Interest and fiscal charges	(2,071,823)
Bond issuance costs	(661,911)
Loss of disposal of capital assets	(516,862)
Total nonoperating revenues (expenses)	(3,080,575)
Loss before contributions and transfers	(4,714,808)
Capital contributions	3,766,300
Transfer out	(7,784,462)
Change in net position	(8,732,970)
Net position - beginning	56,671,634
TOTAL NET POSITION - ENDING	\$ 47,938,664

The accompanying Notes to the Financial Statements are an integral part of this statement.

Toll Road Authority Enterprise Fund of Montgomery County, Texas
Statement of Cash Flows
For the Fiscal Year Ended September 30, 2018

Exhibit C

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from tolls	\$ 1,297,691
Payments to vendors	1,416,245
	<hr/>
Net cash provided by operating activities	2,713,936

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Internal receipts from primary government	11,959,971
Receipts from other governments	31,766
Transfers to primary government	(7,784,462)
	<hr/>
Net cash provided by noncapital financing activities	4,207,275

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital contributions	3,766,300
Proceeds from capital debt	95,726,540
Purchase of capital assets	(6,960,666)
Interest paid on capital debt	(1,889,157)
Bond issuance costs	(661,911)
	<hr/>
Net cash provided by capital and related financing activities	89,981,106

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	(81,321,175)
Interest received	170,021
	<hr/>
Net cash used by investing activities	(81,151,154)

Net increase in cash and cash equivalents	15,751,163
Cash and cash equivalents - beginning of period	2,147,173
	<hr/>

CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 17,898,336
	<hr/>

RECONCILIATION OF OPERATING LOSS

TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Operating loss	\$ (1,634,233)
Adjustments to reconcile operating loss	
to net cash provided by operating activities:	
Depreciation and amortization	830,236
(Increase) decrease in accounts receivable	(108,118)
Increase (decrease) in accounts payable	3,056,227
Increase (decrease) in retainage payable	569,824
	<hr/>

NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 2,713,936
	<hr/>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Toll Road Authority Enterprise Fund of Montgomery County, Texas

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

The financial statements of the Montgomery County Toll Road Authority (the Authority) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the Montgomery County Toll Road Authority's accounting policies are described below.

A. Reporting Entity

The Montgomery County Toll Road Authority (the Authority) was created by the Commissioners' Court of Montgomery County, Texas (the County) in August 2006. The Toll Road Authority serves all citizens of the County and is governed by the members of Commissioners' Court and is funded by the County, toll revenues, and other contributions. The Toll Road Authority was incorporated under the provisions of Texas Transportation Code Act, Chapter 431 with the purpose to aid in the planning, design, improvement and financing of transportation projects throughout the County. The Commissioners' Court has full oversight responsibility of the Authority and the Authority is included in County's financial statements as an enterprise fund.

B. Basis of Presentation and Measurement Focus

The accompanying basic financial statements have been prepared on the full accrual basis of accounting as prescribed by the GASB. Full accrual accounting uses a flow of economic resources measurement focus.

The basic financial statements of the Authority consist of Management's Discussion and Analysis ("MD&A"), Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, Statement of Cash Flows, and Notes to the Financial Statements.

Enterprise Fund – Revenues are recognized in the period earned. The Authority's operating revenues are derived from charges to users of the Toll Roads in the County. When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources to the extent they are needed.

Expenses are recognized in the period incurred. The Authority's operating expenses consist primarily of direct charges attributable to the operations of the Authority, including depreciation. Interest expense and other similar charges not directly related to the Authority's operations are reported as non-operating expenses.

C. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Accordingly, actual results could differ from those estimates.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Toll Road Authority Enterprise Fund of Montgomery County, Texas

Notes to the Financial Statements

2. Investments

Investments for the Authority, except for certain money market accounts and master repurchase agreements, are reported at fair value. The money market accounts are reported at amortized cost and the master repurchase agreements are reported at cost.

3. Capital Assets

Capital assets, which include infrastructure assets (e.g. toll roads), are reported in the financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000, and a useful life in excess of five years.

As the Authority constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of an item or increase its estimated useful life. Donated capital assets are reported at their estimated acquisition value at the date of donation.

Capital assets, including infrastructure, are depreciated using the straight-line method over estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	20-40 years

4. Restricted Net Position

In the financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

E. Revenues and Expenses

1. Enterprise funds operating and nonoperating revenues and expenses

Enterprise funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund’s principal ongoing operations. The principal operating revenues are charges to customers for tolls. Operating expenses for the fund includes the cost for services and fees and depreciation on capital assets and amortization expense on premiums on bonds payable. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Note 2. Cash, Cash Equivalents, and Temporary Investments

The Authority is required to follow Chapter 2256 of the Texas Government Code also known as the Public Funds Investment Act. This act authorizes the Authority to invest its funds pursuant to a written investment policy which primarily emphasizes the safety of principal and liquidity, addresses investment diversification, yield, and maturity.

Toll Road Authority Enterprise Fund of Montgomery County, Texas

Notes to the Financial Statements

The Authority's investment balances, weighted average maturity, and credit risk of such investments are as follows:

Investment Type	9/30/2018 Investments	Fair Value Measurements Using Significant Other Observable Inputs (Level 2)	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
Investments measured at amortized cost:					
Money Market Funds	\$ 3,660,747	\$ -	5%	1	AAAm
Investments subject to fair value:					
U.S. Treasury Notes	5,999,958	5,999,958	7%	869	Not rated
Investments measured at cost:					
Master Repurchase Agreements	71,660,470	-	88%	686	Not rated
Total value	\$ 81,321,175	\$ 5,999,958	100%		
Portfolio weighted average maturity				670	

Money Market Funds are measured at amortized cost and are exempt for fair value reporting.

U.S. Treasury Notes are classified in Level 2 of the fair value hierarchy and are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quotes prices.

Master Repurchase Agreements are measured at cost and are exempt from fair value reporting.

Interest Rate Risk. In accordance with its written investment policy, the Authority manages its exposure to declines in fair value by limiting the maturity of its investments to less than two years at the time of purchase, except commercial paper must have a stated maturity of 270 days or fewer from date of issuance.

Credit Risk. In accordance with the Public Funds Investment Act, the Commissioner's Court has enacted policies to ensure compliance with state laws regarding the deposit of Authority funds and maintains a formal depository resolution with their depository bank. The depository resolution provides for collateralization of funds in accordance with state and federal statutes.

While state statutes allow for additional investments, the County's formal investment policy authorizes the County to only invest in the following: 1) Time Deposits, 2) Certificates of Deposit, 3) Money Market Investment Accounts, 4) Negotiable Order of Withdrawal (NOW) Accounts, 5) United States Treasury Bills, 6) United States Government Securities, as defined in TX Government Code, Section 2256.009, 7) Fully collateralized direct repurchase agreements as defined in TX Government Code, Section 2256.011, 8) Discount Government Agencies, excluding Federal Home Loan Mortgage Corporation (Freddie Mac and Fannie Mae's), 9) Any "Public Funds Pool" authorized by State Statute, 10) Commercial Paper as defined in TX Government Code, Section 2256.013.

Toll Road Authority Enterprise Fund of Montgomery County, Texas

Notes to the Financial Statements

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Concentration of Credit Risk. The investment policy does not have any provisions regarding the amount that may be invested in any one issuer. However, the Investment Committee regularly reviews that saturation for anything in excess of 25%.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. As of September 30, 2018, the Authority's bank balances were not exposed to custodial credit risk because it was insured and collateralized with securities held by the Authority's agent in the Authority's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Authority's investments are held by the Authority's agent in the Authority's name for the benefit of the Authority.

Note 3. Accounts Receivable

Accounts receivable at September 30, 2018 includes \$108,118 earned from toll revenue during the period. The Authority feels its accounts receivable is fully collectible; therefore, no allowance has been recorded.

Toll Road Authority Enterprise Fund of Montgomery County, Texas

Notes to the Financial Statements

Note 4. Capital Assets

Capital assets activity for the period ended September 30, 2018 was as follows:

	9/30/2017 Balance	Increases	Decreases	9/30/2018 Balance
Capital assets being depreciated:				
Infrastructure	\$ 65,822,406	\$ 6,960,666	\$ (516,862)	\$ 72,266,210
Total capital assets being depreciated	65,822,406	6,960,666	(516,862)	72,266,210
Less accumulated depreciation for:				
Infrastructure	(3,222,462)	(1,098,454)	-	(4,320,916)
Total accumulated depreciated	(3,222,462)	(1,098,454)	-	(4,320,916)
Total capital assets, net	\$ 62,599,944	\$ 5,862,212	\$ (516,862)	\$ 67,945,294

Depreciation expense for the period was \$1,098,454.

Note 5. Noncurrent Liabilities

Noncurrent liabilities for the year ended September 30, 2018 consist of revenue bonds. Principal and interest payments are secured by revenues derived from operation and/or ownership of the system. Changes in Noncurrent liabilities for the period ended September 30, 2018 are as follows:

	9/30/2017 Balance	Increases	Decreases	9/30/2018 Balance	Due in One Year
Noncurrent liabilities:					
Revenue bonds payable	\$ -	\$ 87,680,000	\$ -	\$ 87,680,000	\$ -
Deferred amounts:					
Unamortized premium, revenue bonds	-	8,046,540	(268,218)	7,778,322	-
Total noncurrent liabilities	\$ -	\$ 95,726,540	\$ (268,218)	\$ 95,458,322	\$ -

The Authority issues revenue bonds to provide funds for the construction and equipment for roads. The revenue bond was issued as 30 current interest bonds. The following is a summary of revenue bond activity for the year:

Series	Interest Rate	Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2018 Revenue Bonds	5%	\$ 87,680,000	2048	\$ -	\$ 87,680,000	\$ -	\$ 87,680,000

Toll Road Authority Enterprise Fund of Montgomery County, Texas

Notes to the Financial Statements

The requirements to amortize all debts outstanding as of September 30, 2018 are as follows:

Year Ending September 30,	Series 2018		
	Principal	Interest	Total
2019	\$ -	\$ 4,384,000	\$ 4,384,000
2020	-	4,384,000	4,384,000
2021	-	4,384,000	4,384,000
2022	-	4,384,000	4,384,000
2023	500,000	4,384,000	4,884,000
2024	1,000,000	4,359,000	5,359,000
2025	1,500,000	4,309,000	5,809,000
2026	2,045,000	4,234,000	6,279,000
2027	2,145,000	4,131,750	6,276,750
2028	2,255,000	4,024,500	6,279,500
2029	2,365,000	3,911,750	6,276,750
2030	2,485,000	3,793,500	6,278,500
2031	2,610,000	3,669,250	6,279,250
2032	2,740,000	3,538,750	6,278,750
2033	2,875,000	3,401,750	6,276,750
2034	3,020,000	3,258,000	6,278,000
2035	3,170,000	3,107,000	6,277,000
2036	3,330,000	2,948,500	6,278,500
2037	3,495,000	2,782,000	6,277,000
2038	3,670,000	2,607,250	6,277,250
2039	3,855,000	2,423,750	6,278,750
2040	4,045,000	2,231,000	6,276,000
2041	4,260,000	2,028,750	6,288,750
2042	4,450,000	1,816,250	6,266,250
2043	4,685,000	1,593,250	6,278,250
2044	4,920,000	1,359,000	6,279,000
2045	5,165,000	1,113,000	6,278,000
2046	5,420,000	854,750	6,274,750
2047	5,695,000	583,750	6,278,750
2048	5,980,000	299,000	6,279,000
Totals	\$ 87,680,000	\$ 90,298,500	\$ 177,978,500

Arbitrage Rebate Liability

The Tax Reform Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due and remit the amount due at least every five years. There were no arbitrage rebate payments made during fiscal year 2018. As of September 30, 2018 there were no estimated liabilities for arbitrage rebate on enterprise debt.

Toll Road Authority Enterprise Fund of Montgomery County, Texas

Notes to the Financial Statements

Note 6. Commitments and Contingencies

At September 30, 2018, the Authority's commitment related to certain construction projects was as follows:

<u>Project</u>	<u>Contract Price</u>	<u>Spent to-Date</u>	<u>Remaining Commitment</u>
249 Tollroad	<u>\$ 55,968,425</u>	<u>\$ 5,698,236</u>	<u>\$ 50,270,189</u>
Total construction commitments	<u>\$ 55,968,425</u>	<u>\$ 5,698,236</u>	<u>\$ 50,270,189</u>

Note 7. Risk Management

The Authority is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2018, the Authority carried commercial insurance for property and liability risks of loss. There were no significant reductions in insurance coverages in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

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Overall Compliance and Internal Control Section

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**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

To the Board of Directors
Montgomery County Toll Road Authority
P.O. Box 539
Conroe, Texas 77305-0539

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Montgomery County Toll Road Authority (the Authority) as of and for the fiscal year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 12, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Board of Directors
Montgomery County Toll Road Authority

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
March 12, 2019

Toll Road Authority Enterprise Fund of Montgomery County, Texas

Schedule of Findings and Responses

For the Fiscal Year Ended September 30, 2018

Section 1. Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditor's report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Significant deficiencies identified that are not considered to be material weaknesses? | No |
| b. Material weaknesses identified? | None reported |
| 3. Noncompliance material to the financial statements? | No |

Section 2. Findings Related to Financial Statements

1. Findings Related to Internal Control over Financial Reporting

None reported

2. Findings Related to Compliance with Laws and Regulations

None reported



Montgomery County, Texas
Office of the County Auditor
501 North Thompson, Suite 205, Conroe, Texas 77301
P. O. Box 539, Conroe, Texas 77305

Rakesh Pandey, CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

Date: March 12, 2019

To: Rakesh Pandey, County Auditor *RP*

From: Krissa Garner Dolezal, Budget and Financial Reporting Supervisor *KGD*

Re: Financial Report – Tri-County Behavioral Healthcare

Tri-County Behavioral Healthcare's annual audit was submitted, in compliance with their contract approved by commissioner's court on September 25, 2018, and received on March 4, 2019. The report includes the following information:

Independent Audit Report	Scott, Singleton, Fincher and Company, P.C.
Present fairly yes/no	Yes
FY 2018 Net Position	\$16,043,476
increase/(decrease) from prior year	\$181,733
Revenues increase/(decrease)	(\$2,155,037)
Reason	Decreased local and earned revenues.
Expenditures increase/(decrease)	(\$10,696,439)
Reason	Decrease in debt service and capital outlay expenses
Material Weakness	None
If yes, explain	
Significant Deficiencies	None
If yes, explain	

/s

cc: Shelby Rushing, Accounts Payable Supervisor

TRI-COUNTY BEHAVIORAL HEALTHCARE

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

FOR THE YEAR ENDED AUGUST 31, 2018

**Scott, Singleton, Fincher and Company, PC
Certified Public Accountants**

**TRI-COUNTY BEHAVIORAL HEALTHCARE
ANNUAL FINANCIAL AND COMPLIANCE REPORT
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**TRI-COUNTY BEHAVIORAL HEALTHCARE
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**TRI-COUNTY BEHAVIORAL HEALTHCARE
CERTIFICATE OF BOARD
YEAR ENDED AUGUST 31, 2018**

I, Patti Atkins, Chairperson of the Board of Trustees of Tri-County Behavioral Healthcare do hereby certify that this accompanying audit report for fiscal year 2018 from Scott, Singleton, Fincher and Company, P.C., was reviewed and accepted at a meeting of the Board of Trustees held on the 31st day of January, 2019.



Patti Atkins
Chairperson, Board of Trustees

**TRI-COUNTY BEHAVIORAL HEALTHCARE
PRINCIPAL OFFICIALS
AUGUST 31, 2018**

Board of Trustees

Patti Atkins	Chair
Richard Duren	Vice-Chair
Gail Page	Secretary
Tracy Sorensen	Member
Morris Johnson	Member
Sharon Walker	Member
Jacob Paschal	Member
Janet Qureshi	Member

Executive Staff

Evan Roberson	Executive Director
Millie McDuffey	Chief Financial Officer
Amy Foerster	Chief Compliance Officer
Tanya Bryant	Director of Quality Management and Support
Kelly Shropshire	Director of IDD Authority Services
Kathy Foster	Director of IDD Provider Services
Catherine Prestigiovanni	Director of Strategic Development
Jonthan Sneed, O.D.	Medical Director
Kenneth Barfield	Director of Management Information Systems

FINANCIAL SECTION

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SCOTT, SINGLETON, FINCHER AND COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

4815-A KING STREET
TELEPHONE 903-455-4765
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GREENVILLE, TEXAS 75401

Tommy L. Nelson, CPA
Hannah C. Nelson-Rix, CPA

Members of:
American Institute of
Certified Public Accountants
Texas Society of
Certified Public Accountants

Independent Auditor's Report

To the Board of Trustees
Tri-County Behavioral Healthcare
Conroe, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tri-County Behavioral Healthcare ("Center"), as of and for the year ended August 31, 2018, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements as listed in the table of contents. We did not audit the financial statements of the aggregate discretely presented component units.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the aggregate discretely presented component units were audited in accordance with *Government Auditing Standards* by the other auditors. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of Tri-County Behavioral Healthcare as of August 31, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison schedule on pages 10 through 17 and on pages 39 through 40, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Center's basic financial statements. The supplementary schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U. S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Texas *Uniform Grant Management Standards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal and state awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2019, on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.

Respectfully submitted,

Scott, Singleton, Fincher and Company, PC

Scott, Singleton, Fincher and Company, PC

Certified Public Accountants

January 31, 2019

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REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

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Management's Discussion and Analysis

As management of Tri-County Behavioral Healthcare, (Center), we offer readers of the Center's financial statements this overview and analysis of the financial activities of the Center for the fiscal year ended August 31, 2018.

FINANCIAL HIGHLIGHTS

- Total assets amounted to \$31,761,274 of which approximately 24% consists of cash and investments and 65% consists of capital assets, net of accumulated depreciation.
- Assets exceeded its liabilities at year-end by \$16,043,473.
- Total Net Position increased by \$181,733.
- Total expenses including depreciation and interest expense amounted to \$29,386,404.
- After allocating administrative expenses, approximately 80% of total expenses were related to mental health and 20% to intellectual and developmental disabilities functions and programs.
- Total revenues including grants and contributions amounted to \$29,568,137.
- Total expenses decreased about 9% from the preceding year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide financial statements - The *government-wide* financial statements are designed to provide readers with a broad overview of the Center's finances in a manner that is similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Center's assets and liabilities, with the difference between the two reported as *net position*. *Net Position* is equivalent to the equity section of a private-sector balance sheet. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Center is improving or deteriorating.

The *Statement of Activities* presents information showing how the Center's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements distinguish functions of the Center's that are provided from federal, state and local grant funding sources and from other functions that are intended to recover all or a significant portion of their costs through user fees and charges.

Tri-County's governmental activities include Mental Health-Adult, Mental Health-Children, and Intellectual and Developmental Disabilities.

Tri-County does not have any business-type activities.

The government-wide financial statements can be found on pages 19-20 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Center, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Center can be divided into two categories: governmental funds and fiduciary funds.

- **Governmental funds** - *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, that requires the recognition of revenue when earned, only so long as the funds are collected within the period or soon afterwards to be used to pay liabilities of the current period.

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

Tri-County maintains only one governmental fund – the general fund.

Tri-County adopts an annual budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 21 and 22 of this report.

- **Fiduciary funds** - Fiduciary funds are used to account for resources held by the Center for the benefit of consumers. Fiduciary funds are not reflected in the government-wide financial statements since the resources of these funds are not available to support Center operations.

The basic fiduciary fund financial statements can be found on page 24 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-37 of this report.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information* that is required by the Texas Health and Human Services Commission's *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers*. Supplementary information can be found on pages 42-55 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Center, assets exceeded liabilities by \$16,043,473 as of August 31, 2018. This amount increased by \$181,733 over the net position at the end of the previous year.

Tri-County Behavioral Healthcare Government-Wide Net Position

	Governmental Activities	
	2018	2017
Current and other assets	\$ 10,893,370	\$ 11,408,649
Capital assets	20,867,904	20,760,463
Total assets	31,761,274	32,169,112
Current liabilities	3,609,049	2,922,163
Long-term liabilities outstanding	12,108,752	13,385,209
Total liabilities	15,717,801	16,307,372
Net Position:		
Net investment in capital assets	8,021,130	7,375,254
Restricted	-	-
Unrestricted	8,022,343	8,486,486
Total net position	\$ 16,043,473	\$ 15,861,740

The net investment in capital assets consists of the following:

	<u>2018</u>	<u>2017</u>
Capital assets	\$ 20,867,904	\$ 20,760,463
Less related debt	(12,846,774)	(13,385,209)
Net investment in capital assets	\$ 8,021,130	\$ 7,375,254

GOVERNMENTAL ACTIVITIES

Tri-County Behavioral Healthcare Governmental Activities – Comparative Changes in Net Position

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
REVENUES		
Program revenues:		
Charges for services:		
Mental health adult	\$ 6,545,242	\$ 6,732,694
Mental health children	853,371	718,787
Intellectual and Developmental Disabilities	3,580,344	6,699,874
Total program revenues	<u>10,978,957</u>	<u>14,151,355</u>
Operating grants and contributions:		
Mental health adult	13,820,551	12,644,047
Mental health children	1,353,732	1,397,780
Intellectual and Developmental Disabilities	2,128,719	2,130,449
Total operating grants and contributions	<u>17,303,002</u>	<u>16,172,276</u>
Capital grants and contributions		
Mental health adult	640,000	-
Total capital grants and contributions	<u>640,000</u>	<u>-</u>
General revenues:		
Unrestricted investment earnings	51,958	38,018
Local income	594,220	4,765,289
Total general revenues	<u>646,178</u>	<u>4,803,307</u>
Total revenues	<u>29,568,137</u>	<u>35,126,938</u>
EXPENSES		
Mental health adult	18,929,883	19,133,900
Mental health children	4,134,919	4,118,354
Intellectual and Developmental Disabilities	5,916,715	8,767,076
Interest on long-term debt	404,887	326,852
Total expenses	<u>29,386,404</u>	<u>32,346,182</u>
CHANGE IN NET POSITION	<u><u>\$ 181,733</u></u>	<u><u>\$ 2,780,756</u></u>

FINANCIAL ANALYSIS OF THE CENTER'S FUNDS

As presented in the Governmental Funds statement, Tri-County's fund balance amounts to \$8,506,921 a decrease of \$479,439 from last year's amount. State revenue of \$15,678,643 approximates 54% of total revenues. The remainder of the revenues results from local earnings, federal programs and investment earnings. Expenditures are reported by function with aggregate expenses for mental health and intellectual and developmental disabilities amounting to approximately 86% of total expenditures.

Tri-County Behavioral Healthcare Governmental Funds Comparative Revenues, Expenditures and Changes in Fund Balance

	Governmental Funds	
	2018	2017
Revenues:		
Local and earned revenues	\$ 10,792,409	\$ 13,979,984
State programs	15,678,643	14,851,079
Federal programs	2,466,142	2,261,168
Total revenues	<u>28,937,194</u>	<u>31,092,231</u>
Expenditures:		
Mental health adult	16,554,526	17,147,902
Mental health children	3,615,675	3,689,827
Intellectual and Developmental Disabilities	5,157,764	7,859,838
Administration	2,845,797	2,647,758
Debt service	943,322	1,477,486
Capital outlay	308,994	7,299,706
Total expenditures	<u>29,426,078</u>	<u>40,122,517</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(488,884)</u>	<u>(9,030,286)</u>
Other Financing Sources (Uses):		
Proceeds from issuance of debt	-	9,285,917
Proceeds from sale of capital assets	9,445	5,584,082
Total other financing sources (uses)	<u>9,445</u>	<u>14,869,999</u>
Net Change in Fund Balance	<u>\$ (479,439)</u>	<u>\$ 5,839,713</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

As presented in the Budgetary Comparison schedule, actual amounts for revenue and expenses by their natural description are provided. These amounts are compared to the original and final budget. Variances are also reflected.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Center received a donated facility from The Montgomery County Homeless Coalition recorded as a capital contribution at an estimated fair value of \$640,000 in the governmental activities Statement of Activities.

Capital assets - The Center's investment in capital assets was \$20,867,904. Capital assets in the Statement of Net Position are composed of the cost of the assets less any accumulated depreciation. Additional information on capital assets is located in note 9 to the financial statements, however, these amounts are summarized below.

	2018	2017	Change
Non-depreciable land	\$ 2,217,663	\$ 2,162,511	\$ 55,152
Buildings	20,999,781	20,289,837	709,944
Furniture and equipment	2,282,871	2,178,529	104,342
Vehicles	971,314	972,673	(1,359)
Total capital assets, at cost	26,471,629	25,603,550	868,079
Less accumulated depreciation	(5,603,725)	(4,843,087)	(760,638)
Net investment in capital assets	<u>\$ 20,867,904</u>	<u>\$ 20,760,463</u>	<u>\$ 107,441</u>

Long-term liabilities – Long-term liabilities consist of notes payable to commercial banks, and liabilities for compensated absences. During the fiscal year, principal payments were made aggregating \$538,435. Additional information on long-term liabilities is located in note 10 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Fiscal year 2018 started off at a hectic pace with Hurricane Harvey having a big impact on our service area. Many of the persons we serve and about 10% of our staff had damage from the flooding caused by Harvey and the Center was impacted by several weeks of reduced revenue while the persons we serve and our staff adjusted to the consequences of the storm. Additionally, we received the FEMA Hurricane Harvey Crisis Counseling Grant Program that was operationalized almost immediately and continued through to October of 2018. We also received funding from HHSC for Senate Bill 292 and House Bill 13 grant applications. The SB 292 program is to provide Crisis Services in East Montgomery County. The funding was received in the later part of FY 2018 so funds were primarily used to find and remodel a facility for the program in Porter. Funding for HB 13 did not get finalized until the beginning of FY 2019.

As we have been saying for many years Montgomery County remains one of the fastest growing counties in the state, and the nation, and the demand for services continue to increase. In adult mental health services we continue to see an increasing percentage of adults that do not have medical insurance which results in increasing pressure on the state General Revenue funding for the provision of services. In children and youth services we are serving more persons than any time in our history. We also began a School-Based Mental Health Clinic Pilot at a couple of Conroe ISD schools at their request. In Intellectual and Developmental Disability (IDD) services we continue to see an increase in the demand for crisis services.

North Liberty County has had a large increase in the number of children and youth that are requesting services. As a result of this growth, we are working on a plan to expand, build or purchase a new facility in North Liberty County.

In all service areas, but most specifically for adult and child mental health services, hiring of staff has continued to be a challenge in FY 2018 despite having salaries for positions that remain very competitive in the Houston area. We have seen this pattern in specifically Bachelor's level positions where there is great competition from other employment sectors like primary and secondary education. We expect this trend to continue into FY 2019 and are working on improving our recruitment process to attract quality staff to apply for our vacant positions.

In Fiscal Year 2019 we have received funding from HHSC for our Autism Program that will fund services for up to 20 clients a year who need Advance Behavioral Analysis (ABA) therapy. After working out any operational issues associated with the program, we hope to increase our contract with HHSC to serve additional individuals.

In FY 2019 Tri-County will start the process of becoming a Certified Community Behavioral Health Clinic (CCBHC). With this comes an Alternative Payment Model that is a payment approach which includes incentive payments to provide high-quality and cost-efficient care. This process is very labor intensive, but the value of becoming a CCBHC center is seen in these ways:

- Improve overall health by bolstering community-based mental health and addiction treatment.
- Advance behavioral health care to the next stage of integration with physical health care.
- Trauma-informed, person-centered, recovery oriented care management, coordination, and collaboration.
- Standardized quality measures, utilizing evidence based practices.

The 86th Legislative Session will begin on January 8, 2019 and is sure to include much focus on persons with mental illnesses, substance use disorders and/or intellectual disabilities. Overall, we anticipate focus on transition planning for the end of 1115 Transformation Waiver funding which has greatly expanded care to Medicaid, low income and uninsured persons in the state of Texas, including those with the disorders Community Centers serve. In addition, it is anticipated that there will be a great deal of focus on school safety initiatives, school-based mental health initiatives and response to the Centers for Medicare and Medicaid Services Final Rule which impacts services for persons with intellectual disabilities. Currently, 25% of bills that have been filed by Representatives or Senators could impact Community Centers in Texas.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and customers a general overview of the Center's finances and its accountability for the money it receives. If you have questions about this report or need additional financial information, including separately issued financial statements for the aggregate component units, contact Tri-County Behavioral Healthcare, Finance Department, P.O. Box 3067, Conroe, Texas 77305.

BASIC FINANCIAL STATEMENTS

TRI-COUNTY BEHAVIORAL HEALTHCARE
STATEMENT OF NET POSITION
AUGUST 31, 2018

	<u>Primary Government</u>		<u>Component Units</u>
	<u>Governmental Activities</u>	<u>Total</u>	<u>Aggregate Component Units</u>
ASSETS			
Cash and cash equivalents	\$ 6,381,358	\$ 6,381,358	\$ 42,759
Investments	1,443,634	1,443,634	
Accounts receivable (net)	2,789,471	2,789,471	5,333
Prepaid items	278,907	278,907	6,237
Other assets			142,257
Capital assets:			
Non-depreciable land	2,217,663	2,217,663	354,848
Capital assets, net	18,650,241	18,650,241	4,645,652
Total Assets	31,761,274	31,761,274	5,197,086
LIABILITIES			
Accounts payable	932,803	932,803	101,406
Accrued liabilities	850,233	850,233	
Unearned program revenues	469,793	469,793	
Compensated absences due within one year	618,198	618,198	
Note payable due within one year	738,022	738,022	
Noncurrent liabilities:			
Note payable due in more than one year	12,108,752	12,108,752	
Total Liabilities	15,717,801	15,717,801	101,406
NET POSITION			
Net investment in capital assets	8,021,130	8,021,130	5,000,500
Restricted for capital advance			5,710,340
Unrestricted	8,022,343	8,022,343	(5,615,160)
Total Net Position	\$ 16,043,473	\$ 16,043,473	\$ 5,095,680

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

TRI-COUNTY BEHAVIORAL HEALTHCARE
STATEMENT OF ACTIVITIES
YEAR ENDING AUGUST 31, 2018

Functions/Programs	Expenses	Administration Allocation	Expenses After Allocation of Administration	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
				Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Units	Aggregate Component Units
							Governmental Activities	Total	
Primary government:									
Governmental activities:									
Mental health adult programs	\$ 16,943,415	\$ 1,986,468	\$ 18,929,883	\$ 6,545,242	\$ 13,820,551	\$ 640,000	\$ 2,075,910	\$ 2,075,910	
Mental health children	3,701,008	433,911	4,134,919	853,371	1,353,732		(1,927,816)	(1,927,816)	
Intellectual & developmental disabilities	5,295,826	620,889	5,916,715	3,580,344	2,128,719		(207,652)	(207,652)	
Administration	3,041,268	(3,041,268)	-				-	-	
Interest on long-term debt	404,887		404,887				(404,887)	(404,887)	
Total governmental activities	\$ 29,386,404	\$ -	\$ 29,386,404	\$ 10,978,957	\$ 17,303,002	\$ 640,000	\$ (464,445)	\$ (464,445)	
Aggregate component units:									
HUD housing programs	\$ 543,732	\$ -	543,732	\$ 404,152	\$ -	\$ -			\$ (139,580)
Total aggregate component units	\$ 543,732	\$ -	\$ 543,732	\$ 404,152	\$ -	\$ -			\$ (139,580)
				General revenues:					
				Investment income			\$ 51,958	\$ 51,958	\$ 58
				County government and local contributions			507,421	507,421	
				Other local revenues			86,799	86,799	
				Total general revenues			646,178	646,178	58
				Change in net position			181,733	181,733	(139,522)
				Net position-beginning			15,861,740	15,861,740	5,235,202
				Net position-ending			\$ 16,043,473	\$ 16,043,473	\$ 5,095,680

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

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**TRI-COUNTY BEHAVIORAL HEALTHCARE
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2018**

	General Fund	Total Governmental Funds
ASSETS		
Cash and cash equivalents	6,381,358	\$ 6,381,358
Investments	1,443,634	1,443,634
Accounts receivable (net)	2,789,471	2,789,471
Prepaid items	278,907	278,907
Total Assets	10,893,370	10,893,370
LIABILITIES		
Accounts payable	932,803	932,803
Accrued liabilities	850,233	850,233
Unearned program revenues	469,793	469,793
Total Liabilities	2,252,829	2,252,829
DEFERRED INFLOWS OF RESOURCES		
Unavailable Medicaid administrative claiming revenues	133,620	133,620
Total Deferred Inflows of Resources	133,620	133,620
FUND BALANCES		
Nonspendable:		
Prepaid items	278,907	278,907
Committed	5,180,789	5,180,789
Assigned	374,409	374,409
Unassigned	2,672,816	2,672,816
Total Fund Balances	8,506,921	8,506,921
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,893,370	\$ 10,893,370

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

Total fund balance - governmental funds **\$ 8,506,921**

Capital assets used in governmental activities are not financial resources and,
therefore, are not reported in the funds. 20,867,904

Some receivables reported in the statement of activities do not meet the
measurable and available criteria for revenue recognition in the funds and,
therefore, are only recognized in governmental activities on the full accrual basis. 133,620

Long-term liabilities are not due and payable out of current resources and
therefore are not reported in the funds. These include long-term liabilities
for notes payable (\$12,846,774); and compensated absences (\$618,198) (13,464,972)

Net Position - Governmental Activities **\$ 16,043,473**

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

TRI-COUNTY BEHAVIORAL HEALTHCARE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDING AUGUST 31, 2018

	General Fund	Total Governmental Funds
REVENUES:		
Local and earned revenues	\$ 10,792,409	\$ 10,792,409
State programs	15,678,643	15,678,643
Federal programs	2,466,142	2,466,142
Total revenues	28,937,194	28,937,194
EXPENDITURES:		
Current:		
Mental health adult services	16,554,526	16,554,526
Mental health children	3,615,675	3,615,675
Intellectual and developmental disabilities	5,157,764	5,157,764
Administration	2,845,797	2,845,797
Debt service:		
Principal	538,435	538,435
Interest	404,887	404,887
Capital outlay	308,994	308,994
Total expenditures	29,426,078	29,426,078
Excess (deficiency) of revenues over (under) expenditures	(488,884)	(488,884)
OTHER FINANCING SOURCES (USES):		
Proceeds from sale of capital assets	9,445	9,445
Total other financing sources (uses)	9,445	9,445
Net change in fund balance	(479,439)	(479,439)
Fund balance at beginning of year	8,986,360	8,986,360
Fund balance at end of year	\$ 8,506,921	\$ 8,506,921

The accompanying notes are an integral part of these financial statements

TRI-COUNTY BEHAVIORAL HEALTHCARE
RECONCILIATION OF THE CHANGE IN FUND BALANCE IN GOVERNMENTAL FUNDS
TO THE CHANGE IN NET POSITION IN GOVERNMENTAL ACTIVITIES
YEAR ENDING AUGUST 31, 2018

Net Change in Fund Balance as presented on the previous page **\$ (479,439)**

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures, however, in the statement of activities the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$308,994) was less than depreciation expense (\$841,554) for the year. (532,560)

The repayment of principal on long-term debt consumes current resources and is reported as an expenditure in governmental funds. This transaction is recorded on the balance sheet in the statement of net position. 538,435

Capital assets received as contributions do not provide current resources and are not recorded in the funds, however, the contribution of capital assets increases long-term assets in the statement of net position. 640,000

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This represents the decrease in the long-term liabilities for compensated absences (\$24,354) 24,354

Some revenues reported in the statement of activities do not meet the measurable and available criteria for revenue recognition in the funds, and therefore, are only reported as revenues in governmental activities on the full accrual basis. This is the amount of the change in these revenues. (9,057)

Change in Net Position of Governmental Activities as Reported in the Statement of Activities **\$ 181,733**

**TRI-COUNTY BEHAVIORAL HEALTHCARE
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUND
AGENCY FUND
AUGUST 31, 2018**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 45,490
	<hr/>
Total assets	<u><u>\$ 45,490</u></u>
 LIABILITIES	
Due to clients	\$ 45,490
	<hr/>
Total liabilities	<u><u>\$ 45,490</u></u>

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

TRI-COUNTY BEHAVIORAL HEALTHCARE
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2018

Note 1: Reporting Entity

Tri-County Behavioral Healthcare ("Center") is a public entity that was established under the provisions of Article 5547-203 of the Revised Civil Statutes of Texas for the purposes of providing mental health and intellectual developmental disability services to its service area. The Center's service area includes Montgomery, Walker, and Liberty counties of the state of Texas. The Center is governed by an independent board of trustees appointed by officials of the service area cities and/or counties. The Board of Trustees has the ability to make decisions; appoint administrators and managers; significantly influence operations; and has the primary accountability for fiscal matters. The Center is not included in any other governmental reporting entity as defined by Governmental Accounting and Financial Reporting Standards.

In evaluating how to define the Center for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in Governmental Accounting Standards Board Statements 14 and 39, as amended by GASB Statement 61, *"The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34."* These statements define the reporting entity as the primary government and those component units for which the primary government is financially accountable. In addition, component units may be included in the reporting entity based on the nature and significance of the relationship with the primary government, or based on being closely related or financially integrated with the primary government. Tri-County Behavioral Healthcare Consumer Foundation has been established by the Center, but activity was not material and is not presented. Based on these criteria the Center presents the following component units.

Independence Communities, Inc. (ICI), Montgomery Supported Housing, Inc. (MSHI), and Cleveland Supported Housing, Inc. (CSHI) are Texas non-profit corporations formed under the Texas Business Organizations Code and have tax-exempt status under Section 501(c) 3 of the Internal Revenue Code. The primary function of these entities is to operate three separate United States Department of Housing and Urban Development ("HUD") section 811 grant projects to provide housing for low-income individuals with psychiatric disabilities. The Board of the Center appoints the Board of Directors of ICI, MSHI, and CSHI and has the ability to remove directors for cause. ICI, MSHI, and CSHI have fiscal years that end on December 31, accordingly audited financial information is presently as of December 31, 2017 in the accompanying financial statements. For financial reporting purposes, ICI, MSHI, and CSHI are included in the Center's basic financial statements as aggregate discretely presented component units. Separate financial statements for the ICI, MSHI, and CSHI may be obtained by contacting the administration office at 233 Sgt. Ed Holcomb, Conroe, Texas.

Note 2: Government-Wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Note 2: Government-Wide and Fund Financial Statements (continued)

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges for services which report fees and other charges to users of the Center's services; 2) operating grants and contributions which finance annual operating activities including restricted investment income; and 3) capital grants and contributions (if applicable) which fund the acquisition, construction or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Contributions from local governments and other revenue sources not properly included with program revenues are reported as *general revenues*.

The Center allocates indirect expenses primarily comprised of administrative services to operating functions and programs benefitting from those services. Administrative services include overall management, centralized budgetary formulation and oversight, accounting, financial reporting, payroll, procurement contracting and oversight, investing and cash management, personnel services, and other central administrative services. Allocations are charged to programs based on use of centralized services determined by various allocation methodologies.

Fund Financial Statements

Fund financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Note 3: Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the component units. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The fiduciary fund financial statements represent an agency fund and do not have a measurement focus.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities or the current period. For this purpose, the government considers revenue to be available if they are collected within 120 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred except for debt service expenditures, expenditures related to compensated absences and claims and judgments, which are reported as expenditures in the year due.

Revenues susceptible to accrual include billings on reimbursable type grants and awards where revenues are recognized when services are rendered or when reimbursable expenditures are incurred. Client fees are recorded at the net realizable amounts. Unearned revenues arise when resources are received before there is a legal claim to them, such as when grant funding is received prior to the incurrence of qualifying expenditures. In subsequent periods when there is a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Note 3: Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Fund Types and Major Funds

The Center reports the following major governmental funds:

The **General Fund** is the Center's primary operating fund. It accounts for all financial resources of the Center, except those required to be accounted for in another fund.

Additionally, the Center reports the following fund type:

The **Agency Fund**, a fiduciary fund type, includes assets held for clients of the Center. The fund is purely custodial (assets equal liabilities) and does not involve the measurement of the results of operations.

Note 4: Assets, Liabilities and Net Position or Equity

Primary Government:

Cash and Cash Equivalents - The Center's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments - Investments are stated at fair value.

Aggregate Component Units:

Cash and Cash Equivalents - Component unit cash and cash equivalents include cash on hand, demand deposits, and money market accounts.

Primary Government:

Accounts Receivable from Clients - Accounts receivable from patients and insurance carriers for services rendered are reduced by the amount of such billings deemed by management to be ultimately uncollectible. The Center provides for an amount of uncollectible patient fees using the reserve method based on past payment history. At year-end the allowance for doubtful accounts was \$80,000.

Prepaid Assets - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items in governmental funds are reported using the consumption method.

Capital Assets - Capital assets, including property, plant and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Center as personal property with an initial cost of \$5,000 and an estimated useful life in excess of one year; real estate; and leasehold improvements with an initial cost of \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Note 4: Assets, Liabilities and Net Position or Equity (continued)

Primary Government (continued)

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	10-40 years
Furniture and equipment	3-10 years
Vehicles	5 years

Aggregate Component Units:

Capital Assets – Capital assets comprised of real property and equipment are recorded in the government-wide financial statements. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is provided on a straight-line basis over the following estimated useful lives of the depreciable assets:

Buildings and improvements	40 years
Furniture and equipment	5-7 years

Primary Government:

Compensated Absences – Center employees earn paid time off (PTO) as work is performed for the Center. Progressive accrual of PTO is based on the number of years an individual is employed by the Center. PTO is vested and, upon termination, is paid at the current salary. In accordance with Governmental Accounting Standards Board Statement 16, “*Accounting for Compensated Absences*”, the Center accrues its liability for such accumulated unpaid benefits. The Center records its liability for compensated absences as an expense and liability in the government-wide and component unit financial statements. In the governmental fund statements, compensated absences are reported as an expenditure and liability when the payments are due to be paid out of current resources.

Due to/From Primary Government and Component Units – Activity between the primary government and aggregate component units that is representative of lending/borrowing arrangements outstanding at the end of their respective fiscal periods are captioned as either “Due To/From” if considered short-term in nature, or “Advances To /From” if long-term in nature.

Long-term Debt and Bond Discounts/Premiums – In the government-wide and component unit financial statements, outstanding debt is reported as liabilities. Bond discounts and premiums are capitalized and amortized over the terms of the respective bonds using a method that approximates the effective interest method.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Note 4: Assets, Liabilities and Net Position or Equity (continued)

Primary Government:

Net Position/Fund Balances -- The Center implemented GASB Statement 54 standards for the classification of fund balances in governmental funds. The fund balances of governmental funds are defined as follows:

Non-spendable -- amounts that cannot be spent either because they are in non-spendable form, such as inventory or prepaid items or because they are legally or contractually required to be maintained intact.

Restricted -- amounts that can be spent only for specific purposes because of constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

Committed -- amounts that can be used only for specific purposes determined by a formal action of the Board of Trustees of the Center. The Board of Trustees is the highest level of decision-making authority for the Center. Commitments may be established, modified, or rescinded only through a formal resolution of the Board of Trustees.

Assigned -- amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes that have been established by the Center's Board of Trustees.

Unassigned -- all other spendable amounts in the general fund.

When both restricted and unrestricted resources are available for use, it is the Center's policy to use restricted resources first and then unrestricted resources as they are needed.

When expenditures are incurred for which both restricted and unrestricted fund balance is available the Center considers restricted funds to have been spent first. Similarly committed funds are considered spent first when there is a choice for the use of less restricted funds, then assigned and then unassigned funds.

Tax Exempt Status -- The Internal Revenue Service has issued a determination letter stating that the Center qualifies as an organization described in Section 501(c)(3) of the Internal Revenue Code and, accordingly, is exempt from Federal income taxes.

Use of Estimates -- The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Deferred Inflows and Outflows of Resources - Deferred inflows of resources represent the acquisition of resources that apply to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows of resources represent a consumption of resources that applies to a future period and so will not be recognized as an outflow of resources (expense) until that time.

Note 5: Stewardship, Compliance and Accountability

The Center's financial accounting staff is responsible for preparing the Center's budget required by the State for the General Fund. The proposed operating budget includes an estimate of expenditures and the revenues expected to finance such expenditures. The budget is prepared and submitted to the Board prior to September 1. The Board of Trustees considers the recommendations and may revise the amounts submitted in the budget before approving it. It is then submitted to the Texas Health and Human Services Commission (HHSC) for review and approval. The final budget is approved by HHSC generally before September 1st. The operating budget is amended as needed by the Board during the course of the year.

The Center may transfer existing surpluses between budget categories during the year and increase or decrease the budget according to budgeting and expenditure guidelines of the Texas Health and Human Services Commission (HHSC). The Board must approve changes in total appropriations. All annual appropriations lapse at year-end. The budget for the General Fund is prepared on an accounting basis consistent with accounting principles generally accepted in the United States of America. Budgetary control is maintained at the program level. The Center's actual expenditures exceeded budgeted amounts in the General Fund by \$79,501 primarily due to expenditures for capital outlay.

Note 6: Deposits and Investments

Primary Government:

Cash and time deposits

Custodial credit risk – deposits –Center policy requires that all bank deposits be covered by federal deposit insurance or by a collateral pledge to the extent of the fair market value of any uninsured account balances. Acceptable collateral is limited to obligations of the United States or its agencies. At August 31, 2018, all Center deposits were covered by federal deposit insurance or by a collateral pledge agreement.

Authorized Investments

The Center investment policy is governed by the Public Funds Investment Act (PFIA). The Center investment policy and the PFIA authorize the Center to invest in 1) obligations of the U.S. Treasury, or U. S. Treasury securities whose coupon has been removed (Treasury Strips) with maturities not exceeding two years, 2) Federal agencies and instrumentalities limited to the Federal National Mortgage Association, and Federal Home Loan Mortgage Corporation, 3) fully insured or guaranteed secured certificates of deposit issued by state or national banks domiciled in Texas, savings banks domiciled in Texas, or state or federal credit unions domiciled in Texas; 4) fully collateralized repurchase agreements; 5) Commercial paper for U.S. corporations rated A-1 by Moodys or P-1 by Standard and Poors with a stated maturity of 270 days or less, and 6) no-loan money market funds invested in obligations authorized by Center policy rated AAAM or AAM-G and with a weighted average maturity of less than two years.

Investments, when applicable, are stated at fair value within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. At year-end, the Center had no investments subject to the fair value hierarchy established by generally accepted accounting principles. For investments in local government pools, the reported value of the pool is the same as the fair value of the pool shares.

Note 6: Deposits and Investments (continued)

Center investment policy allows investments in local government investment pools with ratings no less than AAA or AAAm such as TexPool. The Texas Comptroller of Public Accounts (Comptroller) oversees the operations of TexPool. Asset management, administrative and investment services to TexPool are provided by Federated Investors through an agreement with the Comptroller. As of August 31, 2018, the Center had the following investments:

Primary Government:

	Fair Value	Weighted Average Maturity	Credit Rating
General Fund:			
TexPool	\$ 62,278	28 days	AAAm
Certificates of Deposit	1,381,356	894 days	exempt
Total General Fund	<u>1,443,634</u>		

In addition to the above investments, the Center maintained \$5,664,876 in an interest bearing money market account with J. P. Morgan Chase Bank. This amount is included in the cash and cash equivalents caption of the financial statements. The interest bearing account at J. P. Morgan Chase Bank represents 78% of the Center's interest-bearing accounts.

Investment Policies:

Interest rate risk – Center investment policy requires the Center to maintain a minimum of 30% of its total investment portfolio in instruments maturing in 90 days or less. Investments excluding debt service funds are limited to maturities not exceeding four years. Investments of debt service funds shall have a defined maturity not in excess of the final maturity of the bonds for which the debt service funds serves as maturity. Investment maturities are required to correspond with the Center's cash flow needs.

Credit risk – One of the principal objectives of the Center investment policy is preservation of capital and the protection of investment principal. Center investment policy limits investments to highly rated categories in accordance with ratings published by Moodys or Standard & Poors. These requirements are described in the authorized investment section above.

Concentration of credit risk – The objective of the Center's investment is to diversify investment instruments within the portfolio to minimize the concentration of credit risk. The policy limits the concentration of investments as follows:

75%	Qualified money market mutual funds
100%	United States Treasury Obligations
100%	Repurchase agreements collateralized by United States Treasury Obligations
50%	Federal agencies or instrumentalities
50%	Qualified certificates of deposit
25%	Commercial paper

Investment Policies – Aggregate Component Units:

As of December 31, 2017, the designated fiscal year end of the component units, neither component unit had established an investment policy and neither held any investments.

Note 7: Amounts due between the Primary Government and Component Units

The following is a summary of amounts due between the primary government and all component units:

	<u>Due to (from) Primary Govt</u>	<u>Due (to) from Component Units</u>
Primary government	\$ 38,279	\$ 37,338
Aggregate component units	<u>(37,338)</u>	<u>(38,279)</u>
Total advances	<u>\$ 941</u>	<u>\$ (941)</u>

The Center has advanced funds to the aggregate component units to assist with the initial investment in HUD housing projects. These advances are not expected to be repaid within the next year.

The above disclosure is as of August 31, 2018. The difference reported in the aggregate component units column of the financial statements is due to the differences in the reporting periods of the primary government and the aggregate component units. In addition, the primary government has reduced the amount due from the component units to amounts actually expected to be collected. The component units do not carry the liability because it is expected that the primary government will contribute these amounts to the component units.

Note 8: Accounts Receivable

Accounts receivable are for reimbursements of expenditures and fees for services provided under various programs and grants. All amounts are expected to be collected within the next year. A summary of these receivables follows:

Health and Human Services Commission	586,743
HCS and TxHLW waiver programs	74,818
Medicaid administrative claiming	762,035
Medicaid Title XIX ICF/MR	191,729
PATH program	8,587
FEMA RSP	72,471
ECC	6,805
Retirement forfeitures	96,227
PASRR	26,399
MHFA	35,800
HB 292	19,925
TCOOMMI program	88,245
HHSC Substance Abuse programs	22,797
Other receivables	<u>33,319</u>
Due from other governments	2,025,900
Medicaid and other client fees receivable	843,571
Less: Allowance for uncollectible	<u>(80,000)</u>
Accounts receivable, net	<u>\$ 2,789,471</u>

Note 9: Capital Assets

Primary Government:

Capital asset activity for the year ended August 31, 2018, is as follows:

	Beginning	Increases	Decreases	Ending
Non-depreciable assets:				
Land	\$ 2,162,511	\$ 55,152	\$ -	\$ 2,217,663
Non-depreciable assets:	2,162,511	55,152	-	2,217,663
Depreciable assets:				
Buildings	20,289,837	709,944		20,999,781
Furniture and equipment	2,178,529	104,342		2,282,871
Vehicles	972,673	79,557	80,916	971,314
Total capital assets	25,603,550	948,995	80,916	26,471,629
Less: accumulated depreciation:				
Buildings	2,480,324	449,565		2,929,889
Furniture and equipment	1,777,319	269,397		2,046,716
Vehicles	585,444	122,592	80,916	627,120
Total accumulated depreciation	4,843,087	841,554	80,916	5,603,725
Capital assets, net	\$ 20,760,463	\$ 107,441	\$ -	\$ 20,867,904

Governmental activities:

In the government-wide financial statements, depreciation expense was charged to the Center's programs as follows:

Governmental activities:

Mental Health Adult	\$ 403,199
Intellectual & Developmental Disabilities	151,965
Mental Health Children	88,459
Administration	197,931
Total depreciation expense	<u>\$ 841,554</u>

Aggregate Component Units:

Depreciation expense was \$142,660 for the year ending December 31, 2017. A summary of changes in capital assets for the aggregate component units for their fiscal year ending December 31, 2017 follows:

Component Unit:	1/1/2017	Increases	Decreases	12/31/2017
Non-depreciable assets:				
Land	\$ 354,848			\$ 354,848
Depreciable assets:				
Buildings	5,571,141			5,571,141
Equipment	47,421			47,421
Total capital assets	5,973,410	-	-	5,973,410
Less:				
Accumulated depreciation	830,250	142,660		972,910
Capital assets, net	\$ 5,143,160	\$ (142,660)	\$ -	\$ 5,000,500

Note 10: Long-Term Liabilities

Following is a summary of changes in long-term liabilities of the Center for the year ended August 31, 2018:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 642,552	\$ 1,280,064	\$ 1,304,418	\$ 618,198	\$ 618,198
Bank notes payable	<u>13,385,209</u>		<u>538,435</u>	<u>12,846,774</u>	<u>738,022</u>
Governmental Activities long-term liabilities	<u>\$ 14,027,761</u>	<u>\$ 1,280,064</u>	<u>\$ 1,842,853</u>	<u>\$ 13,464,972</u>	<u>\$ 1,356,220</u>

Bank notes payable consist of the following with year-end balances indicated for each:

Note payable to First Financial Bank in the original amount of \$1,100,000. The note carries an interest rate of 2.25% and is secured by a certificate of deposit in the amount of \$1,131,356. The note requires interest only payments until March 20, 2017, then monthly payments of \$24,289 until March 29, 2021, when the balance will be due in full. Proceeds were for the construction of a new facility in Conroe, Texas - \$985,417.

The Center entered into a construction loan agreement with First Financial Bank in the amount of \$12,400,000. The note is secured by a deed of trust covering the construction project. The notes carries an interest rate of 3.1% with interest only payments until February 15, 2018. Beginning February 15, 2018, monthly installments in the amount of \$69,393 will be required for a period of 240 months. Final payment will be due January 2038. Loan advances were used to construct a new facility in Conroe, Texas - \$12,399,792.

Future debt service requirements for all long-term notes payable are summarized as follows:

<u>Year Ending</u>	<u>Note Principal</u>	<u>Note Interest</u>	<u>Total Required</u>
2019	\$ 738,022	\$ 382,836	\$ 1,120,858
2020	752,581	362,090	1,114,671
2021	653,015	341,315	994,330
2022	508,088	324,622	832,710
2023	524,065	308,645	832,710
2024-2028	2,878,116	1,285,434	4,163,550
2029-2033	3,359,983	803,567	4,163,550
2034-2038	<u>3,432,904</u>	<u>244,806</u>	<u>3,677,710</u>
	<u>\$ 12,846,774</u>	<u>\$ 4,053,315</u>	<u>\$ 16,900,089</u>

Interest expense, none of which was capitalized, was \$404,887 for the fiscal year, all reported in a separate line item in governmental activities.

Note 11: Operating Leases:**Primary Government:**

The Center leases equipment under operating leases on a periodic basis. Following is a summary the Center's estimated rental commitments under non-cancelable operating leases:

<u>Year Ending</u>	<u>Amount</u>
2019	225,252
2020	225,252
2021	220,056
2022	162,900
2023	149,325
Thereafter	-
Total required	<u>\$ 982,785</u>

Rental expenditures for the fiscal year ending August 31, 2018 were \$178,793.

Note 12: Defined Contribution Retirement Plans

The Center maintains a defined contribution money purchase plan under Section 401(a) of the Internal Revenue Code. The name of the plan is the Tri-County Behavioral Healthcare Retirement Plan. The plan is administered by ISC Group, Inc. The plan covers all full time, non-temporary employees of the Center. The employer required contribution is 7.5% of all eligible employee's compensation. In addition, the Center is also required to match the first 2.5% of each eligible employee's contributions made to deferred compensation plans maintained by the Center under IRS Code Sections 457 or 403(b). The Center also matches an additional .50% for each 1% of additional participant contributions to the 457 or 403(b) plans up to a maximum match of 4% of compensation. Participants vest in Center contributions to the plan at a graduated rate of 5% after one year of service, 15% after two years of service, 35% after three years of service, and 65% after four years of service. Participants are fully vested in Center contributions after five years of service. Pension contributions by the Center were \$1,835,646 for the year of which \$302,505 was funded by employee forfeitures. Forfeitures consist of amounts returned to the Center for the non-vested portion of benefits for terminated full time employees. Employees are not allowed to contribute to the 401(a) plan.

The Center has also adopted the Social Security Replacement Plan for hourly and temporary employees. All hourly and temporary employees are required to participate in this plan. Under the terms of this plan, the Center is required to contribute 4% of the employee's compensation, and the employee is required to contribute 3.5% of compensation. All employees vest immediately in contributions made to this plan on their behalf. Pension contributions to this plan paid by the Center were \$24,321 and employee contributions were \$21,196 during the fiscal year.

Note 13: Deferred Compensation Plans

The Center offers its employees deferred compensation plans created in accordance with Internal Revenue Code Sections 403(b) and 457. These plans are available to all Center full-time employees. Employee elective deferrals are voluntary and permit them to defer a portion of their salary in accordance with maximum limits established by the Internal Revenue Code. Deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Employee contributions to these deferred compensation plans were \$49,694 to the 403(b) plan and \$673,103 to the 457 plan during the fiscal year.

Note 14: Commitments and Contingencies

Primary Government:

The Center has participated in a number of state and federal financial assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives and regulatory authorities. The purpose of the audits is to ensure compliance with conditions relating to the granting of funds and other reimbursement regulations. Center management believes that any liability for reimbursement which may arise as the result of these audits is not believed to be material to the financial position of the Center. The Center is subject to certain penalties in the event that performance targets are not met.

The Center participates in a worker's compensation risk management pool through an agreement with the Texas Council Risk Management Fund. The Center makes contributions to a worker's compensation trust which is managed by the Texas Council for Risk Management. The members of the Plan are bound together through an interlocal agreement. This agreement requires that the members be responsible for their own individual claims losses. All premiums and contributions made pursuant to the agreement are transferred to the risk management fund. By these transfers, the member becomes the sole beneficiary of the trust account.

Generally, a member of the Plan can terminate the agreement at the end of any fund year by giving written notice. With respect to any claims processing, the applicable trust account shall continue to service any claim pending after the effective date of termination. However, with respect to the financial responsibility for its own losses, a terminated member is responsible for the ultimate payment of losses and associated expenses related to all claims incurred.

Under the terms of its agreement, the Center pays workers compensation contributions (standard contributions) relative to its own loss experience. The contributions paid are subject to minimum and maximum factors. Generally, the Center pays 80% of the standard contribution up-front with the potential of paying up to 100% of the standard contribution. The Center has no further liability beyond this point.

The interlocal agreement specifies that the Texas Council Risk Management Fund shall maintain adequate protection from catastrophic losses and requires it to maintain aggregate protection in order to protect the financial integrity of trust accounts.

The Center is involved in litigation arising in the ordinary course of business. It is management's belief that any liability resulting from such litigation would not be material in relation to the Center's financial position.

Aggregate Component Units:

Independence Communities, Inc. (ICI), Montgomery Supported Housing, Inc. (MSHI), and Cleveland Supported Housing, Inc. (CSHI) have constructed and operate apartments for low-income individuals. Funding for these apartments was provided through a United States Department of Housing and Urban Development (HUD) Section 811 capital advance agreement. Terms of the HUD 811 capital advance agreement specify that the capital advance bears no interest and is not required to be repaid so long as the housing remains available to eligible low-income households for a period of forty years. The capital advance is secured by a deed of trust on the property. At December 31, 2017, amounts advanced under these agreements to ICI, MSHI and CSHI were \$5,710,340.

Note 15: Risk Management

The Center is exposed to various risks of loss related to general liability; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; doctor's malpractice, and natural disasters. During the fiscal year, the Center purchased commercial insurance to insure against these losses. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage in any of the past three fiscal years.

Note 16: Economic Dependence

A substantial portion of the Center's revenues are in the form of performance contracts with the Texas Health and Human Services Commission (HHSC) for mental health and intellectual and developmental disability services. The Center is economically dependent on the continuation of these contracts. At August 31, 2018, these contracts have been continued through August 31, 2019.

Note 17: Commitments of Fund Balances

The Board of Trustees has adopted a resolution committing and assigning fund balance in the General Fund to be used for specific purposes. The following describes the amounts specified by Board resolution:

Commitments of Fund Balance:	
Equipment replacement reserve	\$ 678,112
Facility improvement and acquisition	2,500,000
1115 Waiver programs	502,677
Board initiatives	1,500,000
Total Committed Fund Balance	<u>\$ 5,180,789</u>
Assignments of Fund Balance:	
Workers compensation claims	\$ 274,409
Liability insurance deductibles	100,000
Total Assigned Fund Balance	<u>\$ 374,409</u>

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REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION
TRI-COUNTY BEHAVIORAL HEALTHCARE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDING AUGUST 31, 2018

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Local Revenues:				
County government and local contributions	444,639	454,639	467,079	\$ 12,440
Patient fees and insurance	505,548	538,746	542,078	3,332
Contracts	77,000	84,352	86,915	2,563
Medicare	88,766	84,789	83,881	(908)
Medicaid	4,740,601	4,515,259	4,516,019	760
Home & community-based services	1,876,427	1,924,661	1,924,405	(256)
Intermediate care facilities (ICF/IDD)	-	70,515	70,515	-
Texas Home Living Waiver	129,547	25,940	25,940	-
1115 Medicaid Waiver	3,477,922	3,445,687	2,935,335	(510,352)
Investment income	24,500	48,500	51,958	3,458
Donations and other local income	54,990	67,677	88,284	20,607
Total local revenues	11,419,940	11,260,765	10,792,409	(468,356)
State Program Revenues:				
General revenue - Mental Health Services	11,911,278	12,858,529	12,867,734	9,205
General revenue - IDD services	2,099,574	2,173,799	2,178,955	5,156
Texas Council on Offenders with Medical or Mental Impairments	525,000	521,000	523,287	2,287
Mental Health Grant for Justice-Involved Individuals (MH/SB 292)	-	52,000	47,641	(4,359)
Substance abuse contracts - state portion	57,571	57,571	57,571	-
Projects for Assistance in Transition from Homelessness	3,455	3,455	3,455	-
Total state program revenues	14,596,878	15,666,354	15,678,643	12,289
Federal Program Revenues:				
Mental Health Block Grant	606,124	605,724	605,724	-
Medical Assistance Program	900,000	900,000	749,537	(150,463)
Block Grants for the Treatment and Prevention of Substance Abuse	313,586	214,586	217,172	2,586
Temporary Assistance for Needy Families	219,785	219,785	219,795	10
Social Services Block Grant	99,543	97,047	97,037	(10)
Money Follows the Person Rebalancing Demonstration	65,421	65,421	65,421	-
FEMA Immediate Services Program (ISP)	-	153,742	153,742	-
Mental Health Disaster Assistance and Emergency Mental Health Projects for Assistance in Transition from Homelessness	-	248,634	246,013	(2,621)
	138,321	112,321	111,701	(620)
Total federal program revenues	2,342,780	2,617,260	2,466,142	(151,118)
TOTAL REVENUES	\$ 28,359,598	\$ 29,544,379	\$ 28,937,194	\$ (607,185)

(Continued)

REQUIRED SUPPLEMENTARY INFORMATION
TRI-COUNTY BEHAVIORAL HEALTHCARE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDING AUGUST 31, 2018

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES:				
Current:				
Salaries	16,807,021	17,021,842	17,041,735	\$ (19,893)
Employee benefits	3,170,514	3,296,457	3,318,896	(22,439)
Contracted services	3,711,742	3,941,726	3,993,313	(51,587)
Travel and staff training	489,796	529,495	524,336	5,159
Medications	649,667	665,167	672,216	(7,049)
Consumable supplies	129,712	187,039	319,539	(132,500)
Building repairs and rent	141,490	248,287	249,059	(772)
Computer maintenance and operations	321,570	271,670	270,809	861
Equipment repair and maintenance	178,567	175,258	173,655	1,603
Non capital equipment	6,475	12,355	36,654	(24,299)
Utilities and telephone	533,491	510,121	504,045	6,076
Vehicle operations	78,793	107,513	108,170	(657)
Insurance	202,891	175,789	170,850	4,939
Consumer costs	416,303	394,105	389,080	5,025
Other costs	459,662	387,972	401,405	(13,433)
Total current	27,297,694	27,924,796	28,173,762	(248,966)
Debt service:				
Principal	422,354	538,435	538,435	-
Interest	320,050	407,927	404,887	3,040
Capital outlay	319,500	475,419	308,994	166,425
Total expenditures	28,359,598	29,346,577	29,426,078	(79,501)
Excess (deficiency) of revenues over (under) expenditures	-	197,802	(488,884)	(686,686)
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of capital assets	-	3,200	9,445	6,245
Total other financing sources (uses)	-	3,200	9,445	6,245
Net change in fund balance	-	201,002	(479,439)	(680,441)
Fund balance-Beginning of year	8,986,360	8,986,360	8,986,360	-
Fund balance-End of Year	\$ 8,986,360	\$ 9,187,362	\$ 8,506,921	\$ (680,441)

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SUPPLEMENTARY SCHEDULES

TRI-COUNTY BEHAVIORAL HEALTHCARE
COMBINING SCHEDULE OF NET POSITION
COMPONENT UNITS
(UNAUDITED)
DECEMBER 31, 2017

	<u>Independence Communities Inc.</u>	<u>Montgomery Supported Housing, Inc.</u>	<u>Cleveland Supported Housing, Inc.</u>	<u>Total Component Units</u>
Assets				
Current Assets				
Cash and cash equivalents	\$ 9,476	\$ 9,139	\$ 24,144	\$ 42,759
Accounts receivable	3,245	57	2,031	5,333
Prepaid expenses	1,981	2,055	2,201	6,237
Due from other funds				-
Total Current Assets	<u>14,702</u>	<u>11,251</u>	<u>28,376</u>	<u>54,329</u>
Other Assets	30,109	68,099	44,049	142,257
Nondepreciable land	114,948	131,000	108,900	354,848
Capital Assets, net	908,644	1,679,787	2,057,221	4,645,652
Total Capital Assets, net	<u>1,023,592</u>	<u>1,810,787</u>	<u>2,166,121</u>	<u>5,000,500</u>
Total Assets	<u>1,068,403</u>	<u>1,890,137</u>	<u>2,238,546</u>	<u>5,197,086</u>
Liabilities				
Current Liabilities				
Accounts payable	9,414	46,945	45,047	101,406
Total Current Liabilities	<u>9,414</u>	<u>46,945</u>	<u>45,047</u>	<u>101,406</u>
Long-term Liabilities				
Due to primary government	-	-	-	-
Total Long-Term Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>9,414</u>	<u>46,945</u>	<u>45,047</u>	<u>101,406</u>
Net Position				
Net investment in capital assets	1,023,592	1,810,787	2,166,121	5,000,500
Restricted for capital advance	1,403,439	2,166,712	2,140,189	5,710,340
Unrestricted	(1,368,042)	(2,134,307)	(2,112,811)	(5,615,160)
Total Net Position	<u>\$ 1,058,989</u>	<u>\$ 1,843,192</u>	<u>\$ 2,193,499</u>	<u>\$ 5,095,680</u>

TRI-COUNTY BEHAVIORAL HEALTHCARE
COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
COMPONENT UNITS
(UNAUDITED)
YEAR ENDED DECEMBER 31, 2017

	<u>Independence Communities Inc.</u>	<u>Montgomery Supported Housing, Inc.</u>	<u>Cleveland Supported Housing, Inc.</u>	<u>Total</u>
Operating Revenues				
Program service fees, net of vacancies	\$ 130,892	\$ 145,511	\$ 125,468	\$ 401,871
Other revenues	202	1,373	706	2,281
Total Operating Revenues	<u>131,094</u>	<u>146,884</u>	<u>126,174</u>	<u>404,152</u>
Operating Expenses				
Operating expenses	50,760	77,595	62,285	190,640
Administrative expenses	75,851	69,320	65,261	210,432
Depreciation	32,415	54,183	56,062	142,660
Total Operating Expenses	<u>159,026</u>	<u>201,098</u>	<u>183,608</u>	<u>543,732</u>
Operating Income (Loss)	<u>(27,932)</u>	<u>(54,214)</u>	<u>(57,434)</u>	<u>(139,580)</u>
Non-Operating Revenues (Expenses)				
Investment income	14	36	8	58
Non-Operating Revenues (expenses)	<u>14</u>	<u>36</u>	<u>8</u>	<u>58</u>
Transfers in				
Change In Net Position	(27,918)	(54,178)	(57,426)	(139,522)
Net Position - Beginning	<u>1,086,907</u>	<u>1,897,370</u>	<u>2,250,925</u>	<u>5,235,202</u>
Net Position - Ending	<u>\$ 1,058,989</u>	<u>\$ 1,843,192</u>	<u>\$ 2,193,499</u>	<u>\$ 5,095,680</u>

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
GENERAL FUND (Unaudited)
YEAR ENDING AUGUST 31, 2018

<u>Fund Source</u>	<u>Total Mental Health Adult & Crisis</u>	<u>Total Mental Health Children</u>	<u>Total Intellectual & Developmental Disabilities</u>	<u>Total Other</u>	<u>Total Center</u>
<u>Objects of Expense</u>					
Salaries	\$ 8,285,538	\$ 2,863,413	\$ 3,230,954	\$ 2,661,831	\$ 17,041,736
Employee Benefits	1,564,395	539,619	680,442	493,280	3,277,736
Contracted services-External Providers	1,931,557	217,899	1,023,190	220,219	3,392,865
Contracted services-Internal Providers	473,376	37,860	54,532	34,679	600,447
Training and Travel	134,226	104,135	133,622	78,235	450,218
Debt Service	470,750	135,128	198,654	138,791	943,323
Capital Outlay	189,099	25,767	66,658	27,471	308,995
Non-Capitalized Equipment	11,551	1,649	11,550	11,904	36,654
Pharmaceutical Expense	545,098	11,491		115,627	672,216
Pharmaceutical Expense (PAP only)	4,665,512			664,092	5,329,604
Other Operating Expenses	1,343,015	300,931	622,749	435,193	2,701,888
Allocation of General Administration to Strategies				-	-
Allocation of Authority Administration to Strategies				-	-
Total Expenditures	\$ 19,614,117	\$ 4,237,892	\$ 6,022,351	\$ 4,881,322	\$ 34,755,682
<u>Method of Finance (Revenues)</u>					
General Revenue Allocated from HHSC for Mental Health	\$ 11,747,843	\$ 1,019,236	\$ -	\$ 124,476	\$ 12,891,555
General Revenue Allocated from HHSC for IDD			2,063,298		2,063,298
Mental Health Block Grant, CFDA # 93.958	452,216	153,508			605,724
Title XX Social Services Block Grant, CFDA # 93.667	97,037				97,037
TANF CFDA #93.558.667	38,807	180,988			219,795
Other State Agencies			115,657	798,030	913,687
Other Federal Funds	749,808	653,738	1,469,847	3,605,282	6,478,675
Medicaid Waiver and ICF		23,412	2,018,483		2,041,895
Pharmaceutical (PAP only)	4,665,512			664,092	5,329,604
Required Local Match	1,577,622		180,071	47,278	1,804,971
Additional Local Funds	11,943	2,047,107	247,973	2,418	2,309,441
Total Method of Finance	\$ 19,340,788	\$ 4,077,989	\$ 6,095,329	\$ 5,241,576	\$ 34,755,682
<u>Reconciliation of Final Report III to Audit:</u>					
Expenditures per audit report	\$ 29,426,078				\$ 28,937,194
Pharmaceutical Expense (PAP only)	5,329,604				5,329,604
					479,439
					9,445
rounding					
Expenditures per final Report III	\$ 34,755,682				\$ 34,755,682
<u>Reconciliation of Final Report III to Audit:</u>					
					\$ 28,937,194
					5,329,604
					479,439
					9,445
rounding					
Revenues per final Report III					\$ 34,755,682

TRI-COUNTY BEHAVIORAL HEALTHCARE
RECONCILIATION OF TOTAL EXPENDITURES TO FOURTH QUARTER CARE REPORT
YEAR ENDED AUGUST 31, 2018
(UNAUDITED)

Object of Expenditure	Expenditures			Audited Financial Statements
	CARE Report III	Additions	Deletions	
Personnel	\$ 17,041,736			17,041,736
Employee Benefits	3,277,736			3,277,736
Contracted Direct Services - External Providers	3,392,865			3,392,865
Contracted Direct Services - Internal Providers	600,447			600,447
Training and Travel	450,218			450,218
Debt Service	943,323			943,323
Capital Outlay	308,995			308,995
Non Capitalized Equipment	36,654			36,654
Pharmaceutical Expense (a)	6,001,820		(5,329,604)	672,216
Other Operating Expense	2,701,888			2,701,888
	<u>\$ 34,755,682</u>	<u>\$ -</u>	<u>\$ (5,329,604)</u>	<u>\$ 29,426,078</u>
Adjustments		Increase	Decrease	
Value of PAP excluded from financials (a)			(5,329,604)	
Totals		-	(5,329,604)	

**TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF INDIRECT COST
YEAR ENDED AUGUST 31, 2018
(UNAUDITED)**

	Total Costs	Non-Allowable Costs	Depreciation	Total Adjusted Cost	Direct Costs	Indirect Costs
Personnel	\$ 17,041,736	\$ -	\$ -	\$ 17,041,736	\$ 15,022,650	\$ 2,019,086
Fringe Benefits	3,277,736	-	-	3,277,736	2,885,454	392,282
Contracted Direct Services -External Providers	3,392,864	-	-	3,392,864	3,392,864	
Contracted Direct Services -Internal Providers	600,447	-	-	600,447	600,447	
Debt Service	943,323	(404,887)	-	538,436	538,436	-
Capital Outlay	308,993	(308,993)	-	-	-	
Depreciation	-	-	841,553	841,553	775,616	65,937
Other Operating Expenses	3,860,979	(85,285)	-	3,775,694	3,378,468	397,226
Total Expenses	\$ 29,426,078	\$ (799,165)	\$ 841,553	\$ 29,468,466	\$ 26,593,935	\$ 2,874,531

Indirect Costs	\$ 2,874,531
Direct Costs	\$ 26,593,935
Indirect Cost Rate	10.81%

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF LEASES IN EFFECT
YEAR ENDING AUGUST 31, 2018
(UNAUDITED)

<u>Lessor</u>	<u>Location</u>	<u>Period Covered</u>	<u>Terms</u>
UBEO Business Services	Various	2/09/17-2/08/22	\$13,575/month
Porterwood Shopping Center	23741 US Hwy 59	5/12/18-5/11/21	\$5,196/month

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF INSURANCE IN FORCE
YEAR ENDED AUGUST 31, 2018
(UNAUDITED)

Property Coverage

Insurer: Texas Council Risk Management Fund

	<u>Policy Period</u>	<u>Building</u>	<u>Contents</u>	<u>Total</u>
Cleveland:				
2004 Truman	09/01/17 - 09/01/18	\$ 1,101,687	\$ 89,115	\$ 1,190,802
302 Campbell St.	09/01/17 - 09/01/18	449,779	16,993	466,772
Conroe:				
507 Bryant Rd.	09/01/17 - 09/01/18	972,687	-	972,687
233 Sgt Ed Holcomb	09/01/17 - 09/01/18	15,500,000	1,323,009	16,823,009
706 Old Montgomery Rd	09/01/17 - 09/01/18	2,396,275	240,975	2,637,250
111 South 2nd Street	09/01/17 - 09/01/18	580,000	60,000	640,000
Huntsville:				
7045B Highway 75 S	09/01/17 - 09/01/18	110,893	31,827	142,720
7045 Highway 75 S	09/01/17 - 09/01/18	3,238,232	127,305	3,365,537
Liberty:				
612 Highway 90	09/01/17 - 09/01/18	578,218	-	578,218
2000 Panther Lane	09/01/17 - 09/01/18	2,874,451	127,305	3,001,756

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF INSURANCE IN FORCE
YEAR ENDED AUGUST 31, 2018
(UNAUDITED)

Errors and Omissions Liability Coverage

Insurer: Texas Council Risk Management Fund
Policy Period: 09/01/17 - 09/01/18
Per claim limit of liability \$ 1,000,000
Annual aggregate \$ 3,000,000
Deductible \$ 10,000

Professional Liability Coverage

Insurer: Texas Council Risk Management Fund
Policy Period: 09/01/17 - 09/01/18
Per claim limit of liability \$ 1,000,000
Annual aggregate \$ 3,000,000
Deductible \$ 10,000
Sexual misconduct endorsement Yes
Expanded Professional Liability endorsement Yes

General Liability Coverage

Insurer: Texas Council Risk Management Fund
Policy Period: 09/01/17 - 09/01/18
Per occurrence limit of liability \$ 1,000,000
Annual aggregate \$ 1,000,000
Deductible \$ 1,000

Automobile Liability Coverage

Insurer: Texas Council Risk Management Fund
Policy Period: 09/01/17 - 09/01/18
Per occurrence limit of liability \$ 1,000,000
Annual aggregate N/A
Deductible \$ 1,000

Workers' Compensation

Insurer: Texas Council Risk Management Fund
Policy Period: 09/01/17 - 09/01/18
Coverage basis Statutory
Volunteers Yes

**TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF INSURANCE IN FORCE
YEAR ENDED AUGUST 31, 2018
(UNAUDITED)**

Property Coverages

Insurer: Texas Council Risk Management Fund	
Policy Period: 09/01/17 - 09/01/18	
Coverage basis	All risk
Real and personal	Replacement cost
Mobile equipment and auto physical catastrophe	Actual cash value
Blanket limit each occurrence	

Automobile Physical Damage Coverages

Insurer: Texas Council Risk Management Fund	
Policy Period: 09/01/17 - 09/01/18	
Valuation method	Actual cash value
Collision deductible per vehicle	
Comprehensive deductible per vehicle	

**TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF BOND COVERAGE
YEAR ENDED AUGUST 31, 2018
(UNAUDITED)**

<u>Surety Company</u>	<u>Scope of Coverage</u>	<u>Premium Amount</u>
JI Special Risks Insr Agency	Crime Policy 06/16/18-06/16/19	\$ 1,205
JI Special Risks Insr Agency	Cyber Liability 09/24/17-09/24/18	11,046
JI Special Risks Insr Agency	Medical Professional Liability 09/01/17-09/01/18	3,518

**TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF SPACE OCCUPIED IN A STATE OWNED FACILITY (UNAUDITED)
AUGUST 31, 2018**

<u>Location</u>	<u>Utilization</u>	<u>Monthly Cost</u>
NONE		

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF PROFESSIONAL AND CONSULTING FEES
YEAR ENDED AUGUST 31, 2018
(UNAUDITED)

Name	City	Type of Service	Amount
Anderson, Kenneth	Huntsville	Respite Care	\$ 1,058
Archer, Melody Ann	Humble	Dietician Services	5,200
Aspire Hospital	Conroe	Psychiatric Inpatient Svcs.	88,400
Avail Solutions, Inc.	Corpus Christi	Crisis Hotline Services	64,800
Baker, Bonnie	Liberty	Respite Care	1,170
Baker, Nicholas	Conroe	Peace Officer Svcs.	2,040
Brandon, John and Diane	Spring	Host Home & Relief Provider	10,893
Brent, Miranda	Huntsville	Host Home, CFC, Relief & Transportation Provider	17,614
Bridgewood Farms, Inc.	Conroe	Day Habilitation & Transportation	17,511
Callan, Thomas & Kristen	The Woodlands	Host Home Provider	17,243
Castecka, Marie	Huntsville	Host Home Provider	16,139
Caughman, Paul	Willis	Peace Officer Svcs.	7,050
Chen, Frank, MD	Houston	Psychiatric Inpatient Svcs.	42,900
Collins, Thomas	Huntsville	Host Home Provider	15,253
Cook, Stoney	Montgomery	Peace Officer Svcs.	5,610
Cruz, Richard	Montgomery	Peace Officer Svcs.	15,315
Cushman, Julie	Conroe	Host Home & Relief Provider	24,975
Cypress Creek Hospital	Houston	Psychiatric Inpatient Svcs.	804,625
Degner, Steve and Pamela	Conroe	Host Home & Relief Provider	23,200
Dhatt, Ajinder, MD	Houston	Psychiatric Services	2,575
Doddridge, Gary and Mary Gail	Huntsville	Foster Care	17,048
Dunn, Darrick	Conroe	Peace Officer Svcs.	16,508
Estes, Kari Angelene	Conroe	Foster Care	8,859
Fairecloth, Rhonda Rochele	Cleveland	Host Home Provider	21,582
Ferguson, Angeline	Huntsville	Host Home Provider	13,976
Ferraro, Joseph John	Conroe	Peace Officer Svcs.	4,500
Frazier, Mark	Montgomery	Peace Officer Svcs.	12,023
Frey, Charon	Huntsville	Host Home & Relief Provider	23,267
Garcia, Andres	Conroe	Peace Officer Svcs.	2,093
		Psychology, Assessments, Clinical Supervision, Behavior	
Garcia, Michelle Dr.	The Woodlands	Plans and Training	3,263
Garza, Rosemary	Splendora	Host Home Provider	13,976
Girard, Carmen	Porter	Host Home & Relief Provider	15,743
Grant, Gloria	Cleveland	Host Home & Relief Provider	27,823
Guerra, Karina	Conroe	Host Home Provider	16,997
Guerrero, Linda	Magnolia	Foster Care	8,906
Heuszel, Dana	Huntsville	Host Home Provider	13,976
Hicks, James and La Jeania	Cleveland	Host Home & Relief Provider	15,460
Hicks, Robert Sr.	Huntsville	Host Home Provider	18,575
Hill, Creola	Willis	Host Home & Relief Provider	23,419
Home, Ralph	Spring	Peace Officer Svcs.	43,050
Horton, Wanda	Conroe	Host Home & Relief Provider	14,414
Hudspeth, Dorothy	Willis	Host Home Provider	13,976
Hughes, Brandon	Willis	Peace Officer Svcs.	4,928
ICARE ABA Therapy	Houston	Behavioral Support Plans & Training	7,838
J and D Home Care	New Caney	Assisted Living Housing	44,400
Jasso, Sergio	Conroe	Peace Officer Svcs.	9,638
Johnson, Gena	Liberty	Host Home & Relief Provider	23,464
Johnson, Ira	Huntsville	Host Home & Relief Provider	16,327
Jones, Vickie	Cleveland	Host Home & Relief Provider	22,900
Kieschnick, Jana	Houston	Respite & CFC Care	4,704

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF PROFESSIONAL AND CONSULTING FEES
YEAR ENDED AUGUST 31, 2018
(UNAUDITED)

Name	City	Type of Service	Amount
Kingwood Pines Hospital	Kingwood	Psychiatric Inpatient Svcs.	732,350
Knott, Margaret Ann	Magnolia	Host Home Provider	15,253
Landa, Rosie	The Woodlands	Host Home Provider	17,243
Lifetime Homecare Services	Houston	IDD Crisis Respite	101,750
Lindeman, James	Conroe	Peace Officer Svcs.	14,610
Lindemann, Walker	Conroe	Peace Officer Svcs.	1,590
Linton, Charlene	Montgomery	Host Home Provider	15,254
Luna, Pam	Huntsville	Host Home & CFC Provider	3,036
Lupnitz, Andrew	Conroe	Peace Officer Svcs.	14,243
Lyons, Carolyn	Hardin	Host Home & Relief Provider	23,392
Murray, Lachelle	Liberty	Host Home Provider	29,229
Myers, Chastity	Dayton	In-Home Respite	3,925
Nance, Mary	New Caney	Host Home Provider	13,976
Phillips, James	Conroe	Peace Officer Svcs.	34,890
Polasek, Debra Kay	Liberty	Host Home & Relief Provider	22,958
Prabhu, Mahjeshwar	Houston	Psychiatric Inpatient Svcs.	16,275
Raj, Bharath	Kingwood	Psychiatric Inpatient Svcs.	20,100
Redmond, Evelyn	Liberty	Host Home & Relief Provider	10,782
ResCare	Austin	Residential Services	74,411
Russell, Roberta	Liberty	Host Home & Relief Provider	16,846
Russell, Stacey M.D.	Conroe	Psychiatric Services	2,950
Sanders, Susannah	Conroe	Host Home Provider	15,128
Senegal, Helen	Liberty	Host Home & Relief Provider	29,109
Sethna, Jerri M.D., P.A.	Houston	Psychiatric Inpatient Svcs.	31,400
Shaw, Patricia Bonner	Porter	Host Home Provider	21,614
Slott, Linda Pearl	New Waverly	Host Home & Relief Provider	16,113
Smith, Bonnie	Raywood	Host Home & Relief Provider	16,838
Special Angels of the Woodlands	Spring	Day Habilitation	5,381
Stanton, Charlotte	Huntsville	Foster Care	13,976
Sunshine Center	Galveston	Day Habilitation	3,369
Sutton, Maria	Conroe	Host Home Provider	18,575
Tabers, Helen "Elaine"	Liberty	Host Home & Relief Provider	7,940
Taylor, Thomas	Montgomery	Peace Officer Svcs.	1,463
Torres, Fernando Dr.	Kingwood	Psychiatric Inpatient Svcs.	14,150
Urgent Clinics Medical Center	Houston	H&P and X-Ray Services	29,595
Venkatesh, Athi M.D.	Kingwood	Psychiatric Services	26,650
Willis, Stephen	Katy	Peace Officer Svcs.	16,800
Winsmann, Alvin C & Violet M	New Waverly	Host Home Provider	15,553
Winsmann, Alvin Jr.	New Waverly	Document Shredding	1,443
			<u><u>\$ 3,137,360</u></u>

Note: Tri-County has excluded all professional services of a value less than \$1,000

**TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF LEGAL SERVICES
YEAR ENDED AUGUST 31, 2018
(UNAUDITED)**

<u>Name</u>	<u>City</u>	<u>Type of Service</u>	<u>Amount</u>
Jackson & Walker	Houston	General Counsel	\$ 31,742

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SINGLE AUDIT SECTION

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SCOTT, SINGLETON, FINCHER AND COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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GREENVILLE, TEXAS 75401

Tommy L. Nelson, CPA
Hannah C. Nelson-Rix, CPA

Members of:
American Institute of
Certified Public Accountants

Texas Society of
Certified Public Accountants

Independent Auditor's Report

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board Trustees
Tri-County Behavioral Healthcare
Conroe, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tri-County Behavioral Healthcare ("Center"), as of and for the year ended August 31, 2018, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements, and have issued our report thereon dated January 31, 2019. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the Center's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Center's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Scott, Singleton, Fincher and Company, P.C.

Scott, Singleton, Fincher and Company, P.C.

Certified Public Accountants

January 31, 2019

SCOTT, SINGLETON, FINCHER AND COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

4815-A KING STREET
TELEPHONE 903-455-4765
FAX 903-455-5312
GREENVILLE, TEXAS 75401

Tommy L. Nelson, CPA
Hannah C. Nelson-Rix, CPA

Members of:
American Institute of
Certified Public Accountants

Texas Society of
Certified Public Accountants

Independent Auditor's Report

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE OF TEXAS *UNIFORM GRANT MANAGEMENT STANDARDS*

To the Board of Trustees
Tri-County Behavioral Healthcare

Report on Compliance for Each Major Federal and State Program

We have audited Tri-County Behavioral Healthcare's ("Center") compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, the *State of Texas Uniform Grant Management Standards* and the Texas Health and Human Services Commission's *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers* that could have a direct and material effect on each of the Center's major federal and state programs for the year ended August 31, 2018. The Center's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Center's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); the *State of Texas Uniform Grant Management Standards* and the *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers*. Those standards, the Uniform Guidance, and the *State of Texas Uniform Grant Management Standards* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Center's compliance.

Opinion on Each Major Federal and State Program

In our opinion, Tri-County Behavioral Healthcare complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended August 31, 2018.

Report on Internal Control over Compliance

Management of Tri-County Behavioral Healthcare is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas *Uniform Grant Management Standards*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weaknesses in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance; the State of Texas *Uniform Grant Management Standards* and the *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers*. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Scott, Singleton, Fincher and Company, P.C.

Scott, Singleton, Fincher and Company, P.C.

Certified Public Accountants

January 31, 2019

**FEDERAL AND STATE
EXPENDITURES SECTION**

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDING AUGUST 31, 2018

<u>Grant/Contract</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Grantor's Number</u>	<u>Expenditures</u>
Federal Awards			
<u>U.S. Department of Health and Human Services</u>			
Passed through the Texas Health and Human Services Commission (HHSC):			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2016-048162-001B	111,701
Temporary Assistance for Needy Families (TANF)	93.558	529-17-0038-00035	219,795
Social Services Block Grant	93.667	529-17-0038-00035	97,037
Medical Assistance Program (Medicaid, Title XIX)	93.778	529-09-0032-00003	749,537
Money Follows the Person Rebalancing Demonstration	93.791	529-18-0053-00001	65,421
Block Grants for Community Mental Health Services	93.958	529-17-0038-00035	* 605,724
Block Grants for Community Mental Health Services	93.958	2016-048317-005 SA/TCO	* 277
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2016-048497-003 SA/TRA	** 65,768
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2016-048317-006 SA/TRY	** 4,506
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2016-048317-005 SA/TCO	** 9,476
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2016-048029-003 SA/YPS	** 137,145
Mental Health Disaster Assistance and Emergency Mental Health	93.982	HHS000097700001	246,013
Total Passed through HHSC			<u>2,312,400</u>
Total U.S. Department of Health and Human Services			<u>2,312,400</u>
<u>U.S. Department of Homeland Security</u>			
Passed through the Texas Health and Human Services Commission (HHSC):			
Crisis Counseling (Immediate Services Program)	97.032	HHS000072800001	153,742
Total Passed through HHSC			<u>153,742</u>
Total U.S. Department of Homeland Security			<u>153,742</u>
Total Expenditures of Federal Awards			<u>\$ 2,466,142</u>

* - Total CFDA 93.958 - \$606,001

** - Total CFDA 93.959 - \$216,895

(continued)

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDING AUGUST 31, 2018
(Continued)

<u>Grant/Contract</u>	<u>Grantor's Number</u>	<u>Expenditures</u>
State Awards		
<u>Texas Health and Human Services Commission (HHSC)</u>		
General Revenue - Intellectual and Developmental Disabilities (IDD)	529-18-0053-00001	1,637,009
General Revenue - IDD Crisis Intervention Specialists	529-18-0053-00001	132,216
General Revenue - IDD Crisis Respite Services	529-18-0053-00001	119,592
General Revenue - Nursing Facility PASRR Service Coordination	529-18-0053-00001	156,322
General Revenue - Nursing Facility Specialized Services	529-18-0053-00001	115,657
Permanency Planning	529-18-0053-00001	18,159
General Revenue - Mental Health Adult	529-17-0038-00035	11,802,098
General Revenue - Mental Health Children	529-17-0038-00035	1,019,236
Mental Health First Aid	2017-049421-001	46,400
Substance Abuse - Treatment Adult Services	2016-048497-003 SA/TRA	21,019
Substance Abuse - Treatment Youth Services	2016-048317-006 SA/TRY	2,547
Substance Abuse - Co-occurring Mental Health and Substance Abuse Services	2016-048317-005 SA/TCO	7,892
Substance Abuse - Youth Prevention Selective	2016-048029-003 SA/YPS	26,113
Projects for Assistance in Transition from Homelessness (PATH)	2016-048162-001B	3,455
Mental Health Grant for Justice-Involved Individuals (MH/SB292)	HHS000134400010	47,641
Total HHSC		<u>15,155,356</u>
Total Expenditures of State Awards		<u>15,155,356</u>
Total Expenditures of Federal and State Awards		<u>\$ 17,621,498</u>

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TRI-COUNTY BEHAVIORAL HEALTHCARE
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
AUGUST 31, 2018

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state award activity of Tri-County Behavioral Healthcare (the "Center") under programs of the federal and state governments for the year ended August 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas *Uniform Grant Management Standards* (UGMS). Because the Schedule presents only a selected portion of the operations of the Center, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the Center.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in the Uniform Guidance and the State of Texas UGMS, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Expenditures reported for the Medical Assistance Program (Medicaid; Title XIX) CFDA 93.778 represent expenditures incurred during the audit period that the Center anticipates will be reimbursed through invoices submitted to the Texas Health and Human Services Commission. Due to the timing of the submission of these invoices, actual reimbursements received during the year will differ from these amounts.

3. INDIRECT COST RATE

The Center has contracted with the respective granting agencies for indirect cost rates. Allowable indirect costs for each award are determined by the related terms and conditions developed by the awarding agency for each program. The Center has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. NATURE OF ACTIVITIES

The Center receives various grants to cover costs of specified programs. Final determination of eligibility of costs will be made by the grantors. Should any costs be found ineligible, the Center will be responsible for reimbursing the grantors for these amounts.

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal and state awards are reported in the Center's basic financial statements in the General Fund. One program has been excluded from the Schedule of Expenditures of Federal and State Awards by specific request of the funding agency. The state program excluded from the schedule is the Texas Correctional Office on Offenders with Medical or Mental Impairments program in the amount of \$523,287. This state program excluded from the accompanying schedule is not considered financial assistance as defined in the State of Texas *Uniform Grant Management Standards* (UGMS).

**TRI-COUNTY BEHAVIORAL HEALTHCARE
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (continued)
AUGUST 31, 2018**

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (continued):

Following is a reconciliation of the basic financial statements to the Schedule of Expenditures of Federal and State awards:

State expenditures per schedule:	\$ 15,155,356
TCOOMMI program	<u>523,287</u>
State revenues per basic financial statements	<u>\$ 15,678,643</u>
Federal expenditures per schedule:	<u>\$ 2,466,142</u>
Federal revenues per basic financial statements	<u>\$ 2,466,142</u>

6. STATE AWARD GUIDELINES

State awards are subject to HHSC's *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers*. Such guidelines are consistent with those required under the Single Audit Act of 1996, the Uniform Guidance, and the State of Texas *Uniform Grant Management Standards* (UGMS) and *Government Auditing Standards*, issued by the Comptroller General of the United States.

**TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2018**

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP (unmodified, qualified, adverse or disclaimer):

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 yes x no

Significant deficiency(ies) identified?

 yes x none reported

Noncompliance material to financial statements noted?

 yes x no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 yes x no

Significant deficiency(es) identified?

 yes x none reported

Type of auditor's report issued on compliance for major federal programs (unmodified, qualified, adverse or disclaimer):

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 yes x no

State Awards

Internal control over major programs:

Material weakness(es) identified?

 yes x no

Significant deficiency(ies) identified?

 yes x none reported

Type of auditor's report issued on compliance for major state programs (unmodified, qualified, adverse or disclaimer):

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Part IV of the State of Texas Uniform Grant Management Standards?

 yes x no

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED AUGUST 31, 2018

Section I – Summary of Auditor’s Results (continued)

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.558	Temporary Assistance for Needy Families (TANF) originating with the U.S. Department of Health and Human Services passed through the Texas Health and Human Services Commission.
93.959	Block Grant for the Prevention and Treatment of Substance Abuse originating with the U.S. Department of Health and Human Services passed through the Texas Health and Human Services Commission.
93.982	Mental Health Disaster Assistance and Emergency Mental Health originating with the U.S. Department of Health and Human Services passed through the Texas Health and Human Services Commission.
97.032	Crisis Counseling (Immediate Services Program) originating with the U.S. Department of Homeland Security passed through the Texas Health and Human Services Commission.

Dollar threshold used to distinguish between
Type A and Type B federal programs:

\$750,000

Auditee qualified as low-risk auditee?

 x yes

 no

Identification of major state programs:

CFDA Number(s)	Name of State Program or Cluster
N/A	State General Revenue – Mental Health Adult passed through the Texas Health and Human Services Commission.
N/A	State General Revenue – Intellectual and Developmental Disabilities passed through the Texas Health and Human Services Commission.
N/A	State General Revenue – Mental Health Children passed through the Texas Health and Human Services Commission.
N/A	State General Revenue – Substance Abuse passed through the Texas Health and Human Services Commission.

TRI-COUNTY BEHAVIORAL HEALTHCARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED AUGUST 31, 2018

Section I – Summary of Auditor’s Results (continued)

Dollar threshold used to distinguish between
Type A and Type B state programs:

\$750,000

Auditee qualified as low-risk auditee?

☒ yes

☐ no

Section II – Financial Statement Findings

This section should identify the significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, and abuse related to the financial statements for which *Government Auditing Standards* requires reporting.

No findings were noted.

Section III – Federal Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by the 2 CFR 200.516(a) (for example, significant deficiencies, material weaknesses, material instances of noncompliance, including questioned costs, and material abuse).

No findings were noted.

Section IV – State Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by Section 510(a) of the State of Texas *Uniform Grant Management Standards*, Part IV (for example, significant deficiencies, material weaknesses, material instances of noncompliance, including questioned costs, and material abuse).

No findings were noted.

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TRI-COUNTY BEHAVIORAL HEALTHCARE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2018

The summary schedule of prior audit findings reports the status of all audit findings included in the prior audit's schedule of findings and questioned costs. The summary schedule also includes audit findings reported in the prior audit's summary schedule of prior auditing findings except audit findings listed as corrected in accordance with 2 CFR 200.511(b)(1), or no longer valid or not warranting further action in accordance with paragraph 2 CFR 200.511(b)(3).

No findings were noted in 2017 or 2016.

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COUNTY AUDITOR

2019 MAR -4 AM 11:52

MONTGOMERY COUNTY TX

Tri-County Behavioral Healthcare

Management Letter

SCOTT, SINGLETON, FINCHER AND COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

4815-A KING STREET
TELEPHONE 903-455-4765
FAX 903-455-5312
GREENVILLE, TEXAS 75401

Tommy L. Nelson, CPA
Hannah C. Nelson-Rix, CPA

Members of:
American Institute of
Certified Public Accountants

Texas Society of
Certified Public Accountants

To the Senior Management and
The Board of Trustees of
Tri-County Behavioral Healthcare

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tri-County Behavioral Healthcare ("Center") as of and for the year ended August 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Center's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements; and to report on the Center's internal control structure in accordance with *Government Auditing Standards*; Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State of Texas *Uniform Grants Management Standards*, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

We have also reported on the Center's internal control in our letter dated January 31, 2019 as required by *Government Auditing Standards*. This letter does not affect that report required by *Government Auditing Standards* or our report dated January 31, 2019 on the financial statements of the Center.

Current year comments:

The Center had no current year comments.

Follow-up on prior year comment:

Allowance for Doubtful Accounts

During our review of accounts receivable and the related allowance for doubtful accounts, we noted that the allowance for doubtful accounts was increased by \$20,000 to a total of \$80,000. This adjustment by management was made after giving consideration to the steady increase in overall receivable balances. We encourage management to continue to evaluate the allowance on a periodic basis. We consider the prior year comment to be resolved in accordance with our recommendation.

This report is intended solely for the information and use of the Board of Trustees, management, the Texas Department of Health and Human Services, and federal awarding agencies and pass-through entities. It is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Scott, Singleton, Fincher and Company, PC

Scott, Singleton, Fincher and Company, PC

January 31, 2019

RECEIVED
COUNTY AUDITOR

2019 MAR -4 AM 11:52

MONTGOMERY COUNTY TX



January 31, 2019

Montgomery County Auditor's Office
Attn: Mrs. Angie Blocker
P.O. Box 539
Conroe, TX 77305

Re: Tri-County Behavioral Healthcare
FY 2018 Financial Audit

Dear Mrs. Blocker:

I have enclosed an original copy of the audited financial statements, an original copy of the Management letter and a copy of the Peer Review documentation for Tri-County Behavioral Healthcare for the year ending August 31, 2018.

If you have any questions, or need additional information, please call me at (936) 521-6121.

Sincerely,

Maegan Richards
Administrative Assistant

Enclosure

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COUNTY AUDITOR

2019 MAR -4 AM 11:52

MONTGOMERY COUNTY TX

System Review Report

October 29, 2015

To the Owners

Scott, Singleton Fincher and Company, P.C.

and the Peer Review Committee of the Texas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Scott, Singleton Fincher and Company, P.C. (the firm) in effect for the year ended June 30, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Scott, Singleton Fincher and Company, P.C. in effect for the year ended June 30, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Scott, Singleton Fincher and Company, P.C. has received a peer review rating of *pass*.

Condley and Company, L.L.P.

Certified Public Accountants



Montgomery County, Texas
Office of the County Auditor
501 North Thompson, Suite 205, Conroe, Texas 77301
P. O. Box 539, Conroe, Texas 77305

Rakesh Pandey, CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

March 20, 2019

To: Rand Henderson, Sheriff
From: Stephanie Eckert, Grants Accountant
Re: 2018 SCAAP Financial Data

The audit for 2018 SCAAP covering the reporting period from July 1, 2017 through June 30, 2018 is complete. SCAAP provides federal payments to states and localities that incurred correctional officer salary costs for incarcerating undocumented criminal aliens.

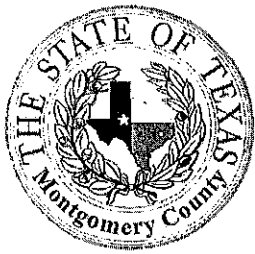
Electronic spreadsheets, timesheets, check histories and payroll change request forms for the period, which were submitted by the Sheriff's Department, were audited. Of the information that was submitted, 25% was audited for accuracy.

Based 2018 SCAAP Guidelines, provided by Justice Benefits, Inc (JBI), field training officer (FTO) pay has **not** been excluded from the correctional officer salary total in the calculation method, and should have been excluded from the calculation of "actual gross pay".

In the sample tested, three individuals in the Jail cost center had overtime pay included that was not SCAAP eligible. The total amount of overtime compensation in question is \$710.57. One of the individuals that had overtime pay included that was not eligible also had eligible overtime pay of \$405.10 that was not included in the SCAAP calculation. All compensation for employee #011896, \$49,482.66, was deemed ineligible and should be removed from the reimbursement submission. The net effect of ineligible compensation was \$49,788.13, or 1.86% of the total sample tested.

With the recommended changes above, we are comfortable that the information listed on the spreadsheet can be provided to JBI.

cc: Carol Thompson, Finance Director, Sheriff's Office
Rakesh Pandey, County Auditor
Krissa Garner-Dolezal, Budget and Financial Reporting Supervisor
File



Montgomery County, Texas
Office of the County Auditor
501 North Thompson, Suite 205, Conroe, Texas 77301
P. O. Box 539, Conroe, Texas 77305

Rakesh Pandey, CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

Date: February 25, 2019
To: Commissioners' Court
From: Rakesh Pandey, County Auditor *RP*
Re: Financial Report – Emergency Services District #14

The attached annual audit was submitted, in compliance with §775.082, Texas Health and Safety Code, and received on February 25, 2019. The report includes the following information:

Independent Audit Report	Breedlove & Co., P.C.
Present fairly yes/no	Yes
FY 2018 Net Position	\$583,428
increase/(decrease) from prior year	\$125,177
Revenues increase/(decrease)	\$108,614
Reason	Increased property tax collection, sales tax and other revenues.
Expenditures increase/(decrease)	\$190,336
Reason	Increased expenses for services
Material Weakness	None
If yes, explain	
Significant Deficiencies	None
If yes, explain	

RP/mo

cc: File



Montgomery County
Emergency Services District 14
P.O. Box 7983 The Woodlands, TX 77387-7983
Phone: 832-447-3491 / www.mcesd14.org

February 21, 2019

Hon. Mark J. Keough
Montgomery County Judge
501 N. Thompson, Suite 401
Conroe, Texas 77301

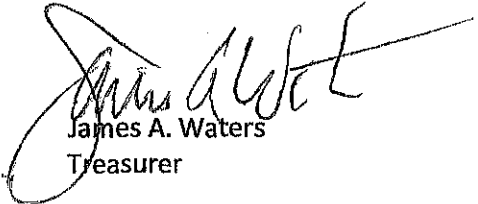
RE: 2018 Audit

Dear Mr. Keough:

Enclosed please find our completed Audit Report for period ending September 30, 2018.

Please file with Commissioners Court as required by statute.

Respectfully submitted,



James A. Waters
Treasurer

Copy: Commissioner James Noack, 1130 Pruitt Rd, Spring, TX 77380

BREEDLOVE & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

17014 Seven Pines Drive
Spring, Texas 77379
(281) 379-1065
(281) 379-6322 (fax)

RICHARD W. BREEDLOVE, CPA
President

JILL A. HENZE, CPA
Vice President

NICOLE BREEDLOVE HUNT, CPA
Vice President

January 14, 2019

The Board of Commissioners
Montgomery County Emergency Services District No. 14
Montgomery County, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Montgomery County Emergency Services District No. 14 ("the District") as of and for the year ended September 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 3, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements for the year ended September 30, 2018.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures will be corrected by the bookkeeper: recording of depreciation.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 14, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

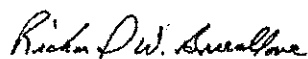
We were engaged to report on analysis of taxes receivable and board members and consultants information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on Timber Lakes Volunteer Fire Department Inc.'s financial statements, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Richard W. Breedlove

BREEDLOVE & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

17014 Seven Pines Drive
Spring, Texas 77379
(281) 379-1065
(281) 379-6322 (fax)

RICHARD W. BREEDLOVE, CPA
President

JILL A. HENZE, CPA
Vice President

NICOLE BREEDLOVE HUNT, CPA
Vice President

January 14, 2019

The Board of Commissioners
Montgomery County Emergency Services District No. 14
Montgomery, Texas

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Montgomery County Emergency Services District No. 14 ("the District") as of and for the year ended September 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.


A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

During the course of performing an audit, it is not unusual for the auditor to prepare various journal entries to present the government-wide financial statements on the accrual basis of accounting. Management's reliance upon the auditor to detect and make these necessary adjustments is considered to be a significant deficiency in internal control.

This communication is intended solely for the information and use of management and the Board of Commissioners and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Richard W. Breedlove

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

REPORT ON FINANCIAL STATEMENTS
(WITH SUPPLEMENTAL MATERIAL)

FOR THE YEAR ENDED SEPTEMBER 30, 2018

BREEDLOVE & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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BREEDLOVE & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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RICHARD W. BREEDLOVE, CPA
President

JILL A. HENZE, CPA
Vice President

NICOLE BREEDLOVE HUNT, CPA
Vice President

INDEPENDENT AUDITORS' REPORT

January 14, 2019

Board of Commissioners
Montgomery County Emergency Services District No. 14
Montgomery County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Montgomery County Emergency Services District No. 14 as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Montgomery County Emergency Services District No. 14 as of September 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

MANAGEMENT DISCUSSION & ANALYSIS SEPTEMBER 30, 2018

Our discussion and analysis of the financial performance of Montgomery County Emergency Services District No. 14 (the "District") provides an overview of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's financial statements, included in this annual report.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The basic financial statements include (1) combined fund financial statements and government-wide financial statements, and (2) notes to the financial statements. The combined fund financial statements and government-wide financial statements combine both (1) the Statement of Net Position and Governmental Fund Balance Sheet, and (2) the Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance. This report also includes other supplemental information in addition to these basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide portion of these statements provides both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of the government-wide financial statements is the Statement of Net Position. This statement is the District-wide statement of its financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors.

The government-wide portion of the Statement of Activities reports how the District's net position changed during the current fiscal year. All current revenues and expenses are included regardless of when cash is received or paid.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities by \$583,428 as of September 30, 2018.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

MANAGEMENT DISCUSSION & ANALYSIS

SEPTEMBER 30, 2018

(Continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Summary of Net Position
September 30, 2018

	2018	2017
Current assets	\$ 573 416	\$ 454 123
Capital assets, net of accumulated depreciation	<u>605 172</u>	<u>652 681</u>
Total assets	<u>\$1 178 588</u>	<u>\$ 1 106 804</u>
Current liabilities	\$ 81 866	\$ 68 882
Long term liabilities	<u>513 294</u>	<u>579 671</u>
Total liabilities	<u>\$ 595 160</u>	<u>\$ 648 553</u>
Net position:		
Net investment in capital assets	\$ 25 501	\$ 8 246
Unrestricted	<u>557 927</u>	<u>450 005</u>
Total net position	<u>\$ 583 428</u>	<u>\$ 458 251</u>

The following table provides a comparative summary of the District's operations for the years ended September 30, 2018 and 2017. The District increased its net position by \$125,177, accounting for a 27% increase in net position.

Summary of Changes in Net Position
For the Year Ended September 30, 2018

	2018	2017
Revenues:		
Property taxes	\$ 392 778	\$ 376 081
Sales tax	237 523	155 993
Other revenues	<u>12 708</u>	<u>2 321</u>
Total Revenues	<u>643 009</u>	<u>534 395</u>
Expenses for services	454 617	259 038
Debt service	15 706	21 005
Depreciation	<u>47 509</u>	<u>47 453</u>
Total Expenses	<u>517 832</u>	<u>327 496</u>
Change in net position	125 177	206 899
Net position, beginning of year	<u>458 251</u>	<u>251 352</u>
Net position, end of year	<u>\$ 583 428</u>	<u>\$ 458 251</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS

The District's fund balance as of the end of the fiscal year ended September 30, 2018 was \$552,017, an increase of \$109,925 from the prior year.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

MANAGEMENT DISCUSSION & ANALYSIS

SEPTEMBER 30, 2018

(Continued)

FUND FINANCIAL STATEMENTS

The combined statements also include fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District has one governmental fund type. The General Fund accounts for property tax revenues, costs, general expenditures, and resources not accounted for in another fund.

Governmental funds are reported in each of the financial statements. The focus in the fund statements provides a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of the District and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. The adjustments column and the Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance explain the differences between the two presentations and assist in understanding the differences between these two perspectives.

NOTES TO THE FINANCIAL STATEMENTS

The accompanying notes to the basic financial statements provide information essential to a full understanding of government-wide and fund financial statements. The notes to the financial statements follow the financial statements in this annual report.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI"). The budgetary comparison schedule is included as RSI for the General Fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Commissioners amended the budget during the fiscal year. Actual excess revenues were \$107,973 greater than the budgeted excess revenues because the budgeted sales tax revenues were significantly less than the actual revenues.

CAPITAL ASSETS AND RELATED DEBT

Capital Assets

Capital assets held by the District at the end of the current and previous fiscal years are summarized below.

Capital Assets (Net of Accumulated Depreciation)

	2018	2017
Vehicles, net of depreciation	\$ 605 172	\$ 652 681
Total capital assets	<u>\$ 605 172</u>	<u>\$ 652 681</u>

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

MANAGEMENT DISCUSSION & ANALYSIS

SEPTEMBER 30, 2018

(Continued)

CAPITAL ASSETS AND RELATED DEBT (Continued)

Debt

The changes in the debt position of the District during the fiscal year ended September 30, 2018 are summarized as follows:

Long term debt, beginning of year	\$ 644 435
Note Proceeds	-
Retirements of principal	<u>(64 764)</u>
Long term debt, end of year	<u>\$ 579 671</u>

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances for anyone with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Jim Waters, Montgomery County Emergency Services District No. 14, P. O. Box 7983, The Woodlands, Texas 77387-7983.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
SEPTEMBER 30, 2018

	General Fund	Adjustments	Statement of Net Position
<u>ASSETS</u>			
Cash	\$ 535 799	\$ -	\$ 535 799
Property Taxes Receivable	8 955	-	8 955
Sales Tax Receivable	28 209	-	28 209
Due From Tax Assessor	453	-	453
Capital Assets			
Vehicles (Net of Accumulated Depreciation of \$104,790)	-	605 172	605 172
Total Assets	<u>\$ 573 416</u>	<u>\$ 605 172</u>	<u>\$ 1 178 588</u>
<u>LIABILITIES</u>			
Accounts Payable and Accrued Liabilities	\$ 12 444	\$ 3 045	\$ 15 489
Long Term Liabilities			
Due within One Year	-	66 377	66 377
Due after One Year	-	513 294	513 294
Total Liabilities	<u>12 444</u>	<u>582 716</u>	<u>595 160</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable Tax Revenues	<u>8 955</u>	<u>(8 955)</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>8 955</u>	<u>(8 955)</u>	<u>-</u>
<u>FUND BALANCE/NET POSITION</u>			
Unassigned Fund Balance	<u>552 017</u>	<u>(552 017)</u>	<u>-</u>
Total Fund Balance	<u>552 017</u>	<u>(552 017)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 573 416</u>		
Net Position			
Net Investment in Capital Assets		25 501	25 501
Unrestricted		<u>557 927</u>	<u>557 927</u>
Total Net Position		<u>583 428</u>	<u>583 428</u>
Total Liabilities, Deferred Inflows of Resources and Net Position		<u>\$ 605 172</u>	<u>\$ 1 178 588</u>

See the accompanying Independent Auditors' Report and Notes to Financial Statements

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	General Fund	Adjustments	Statement of Activities
Revenues			
Property Taxes	\$ 395 121	\$ (2 343)	\$ 392 778
Sales Tax	237 523	-	237 523
Interest Income	929	-	929
Penalty and Interest Revenues	3 426	-	3 426
Other Income	8 353	-	8 353
Total Revenues	<u>645 352</u>	<u>(2 343)</u>	<u>643 009</u>
Expenses			
Service Operations			
Appraisal District Fees	4 076	-	4 076
Audit Fees	5 828	-	5 828
Bookkeeping Fees	5 917	-	5 917
Collection Fees	216	-	216
Commissioner Compensation	16 862	-	16 862
Dues and Conferences	1 875	-	1 875
Fire Department Services	390 490	-	390 490
Insurance	18 140	-	18 140
Legal Fees	1 253	-	1 253
Legal Notices and Filing Fees	723	-	723
Office and Printing	265	-	265
Communication/Newsletter	5 560	-	5 560
Contingency	565	-	565
Miscellaneous	668	-	668
Station Expenses	2 179	-	2 179
Debt Service			
Capital Lease Principal	64 764	(64 764)	-
Capital Lease Interest	16 046	(340)	15 706
Depreciation	-	47 509	47 509
Total Expenses	<u>535 427</u>	<u>(17 595)</u>	<u>517 832</u>
Excess of Revenues over Expenses	109 925	15 252	125 177
Fund Balance/Net Position			
Beginning of Year	<u>442 092</u>	<u>16 159</u>	<u>458 251</u>
End of Year	<u>\$ 552 017</u>	<u>\$ 31 411</u>	<u>\$ 583 428</u>

See the accompanying Independent Auditors' Report and Notes to Financial Statements

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

NOTE (1) CREATION OF DISTRICT

Montgomery County Emergency Services District No. 14 was converted from a rural fire prevention district by an election held on October 14, 1995. The District operates under Chapter 775, *Health and Safety Code*, of the Constitution of Texas. The District was established to provide operating funds for the contracting of emergency services to a portion of Montgomery County.

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The more significant accounting policies of the District are described below.

A. REPORTING ENTITY

The District is an Emergency Services District with a five-member board of commissioners, who are appointed by the Montgomery County Commissioners Court. The Commissioners are appointed to serve two-year terms.

The District follows the standards promulgated by GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, to define the reporting entity. The financial statements include all operations over which the District is financially accountable. The District is not a participant in any joint venture and has not identified any entities which would be components units of the District.

The District is a special-purpose government that is governed by a separately appointed governing body. It is legally separate and fiscally independent of other state and local governments. The accompanying financial statements present the activities of the District.

B. BASIS OF PRESENTATION

The financial transactions of the District are recorded in an individual fund. The funds are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures. The funds are reported by generic classification within the financial statements.

The District uses the following fund types:

a. Governmental Funds

General Fund - To account for all revenues and expenditures not required to be accounted for in other funds.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

(Continued)

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Balances

Beginning with fiscal year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Government Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints place on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., board of commissioners). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level of action to remove or change the constraint.
- Assigned fund balance – amounts the District intends to use for specific purposes. Intent can be expressed by the board of commissioners or by an official or body to which the board of commissioners delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose.

The District uses the following classifications for net assets:

Net Investment in Capital Assets – To indicate the value of capital invested in capital assets less accumulated depreciation, net of associated debt.

Restricted – To indicate the funds restricted within the General Fund for the purposes of contingencies or emergencies. The Board must approve any changes in the restriction of this fund balance.

Unrestricted – To indicate net assets that are available for use in future periods.

C. BASIS OF ACCOUNTING

All Governmental Funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded in the accounting period in which they become available and measurable. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the period in which the fund liability is incurred, if measurable. The exception to this general rule is that principal and interest on general obligation long-term debt is recognized when due.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

(Continued)

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

C.. BASIS OF ACCOUNTING (Continued)

The District has adopted GASB 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." In compliance with GASB 34, the District has presented a Statement of Net Position and Statement of Activities for the year ended September 30, 2018. These statements are presented on an accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded in the period they are earned, and expenses are recorded in the period they are incurred. The "Adjustments" column on these statements represents tax revenues adjusted to reflect an accrual basis rather than a modified accrual basis of accounting. All fund balances are adjusted to reflect net position.

D. BUDGET

The District annually adopts a budget for the General Fund in accordance with the accounting principles applicable to this fund. The Board of Commissioner's approval is required for revisions that alter the total expenditures. Reported budgeted amounts were amended during the year ended September 30, 2018. Budgeted amounts lapse annually.

E. CASH EQUIVALENTS

The District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

F. CAPITAL ASSETS

Capital assets, which only include land, buildings and equipment, are reported in the government-wide Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenditures in the governmental fund as incurred and as an expense in the government-wide Statement of Activities. Capital asset additions, improvements and preservation costs that extend the life of an asset are capitalized and depreciated over the estimated useful life of the asset.

Depreciation is calculated on each class of depreciable property using no salvage value and the straight-line method of depreciation. Estimated useful lives are as follows:

	<u>Years</u>
Vehicles	15
Equipment	7

G. USE OF ESTIMATES

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018
(Continued)

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Management considers property taxes receivable to be fully collectible at year-end; accordingly, no allowance for doubtful accounts is required.

I. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Amounts reported for governmental activities in the Statement of Net Position and Governmental Fund Balance Sheet are different because of the following:

Total Fund Balance at September 30, 2018	\$ 552 017
Capital assets used in governmental activities are not financial and are not reported in the funds	605 172
Conversion of property tax assessments to full accrual basis	8 955
Interest paid on long term debt is adjusted to accrual basis	(3 045)
Lease payable obligations are not due and payable in the current period and are not reported in the funds	(579 671)
Adjustment to fund balance to arrive at net position	31 411
Total Net Position at September 30, 2018	\$ 583 428

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Total excess of revenue over expenditures at September 30, 2018	\$ 109 925
Governmental funds report capital outlays as expenditures. However, for government-wide financials statements, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(47 509)
Interest paid on long term debt is adjusted to accrual basis	340
Governmental funds report proceeds from sale of bonds and bond anticipation notes because they provide current financial resources to governmental funds. Principal payments on debt are reported as expenditures. None of the transactions, however, have any effect on net position.	64 764
Conversion of property tax assessments to full accrual basis	(2 343)
Change in net position of governmental activities at September 30, 2018	\$ 125 177

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

(Continued)

NOTE (3) EMERGENCY SERVICES

On October 13, 2014 and effective October 1, 2014, the District renewed its agreement with the Timber Lakes Volunteer Fire Department to provide fire protection and prevention services to the residents of the District. This agreement extends through September 30, 2018. This contract can be canceled when either party informs the other of intent to cancel at least ninety (90) days prior to the expiration of the term of the agreement. The District agrees to pay to the Department its portion of the Department's annual budget, which is to be reviewed and accepted by the District each year. Funds for services are to be paid semi-annually. The Department may submit for the District's consideration, requests for additional funds to assist with unexpected expenditures. The District has not agreed to pay to the Department more funds than it receives from its tax collections less its administrative costs. For the year ended September 30, 2018, \$390,490 was paid to the Department. Separate audited financial statements of Timber Lakes Volunteer Fire Department are included as supplemental information for the year ended September 30, 2018. On October 1, 2017 and effective October 1, 2018, the District renewed its agreement with the Timber Lakes Volunteer Fire Department for a three-year term.

NOTE (4) AD VALOREM TAX

During the year ended September 30, 2018, the District levied an ad valorem tax at the rate of \$0.10 per \$100 of assessed valuation, which resulted in a tax levy of \$392,239 for the 2017 tax year, on the taxable valuation of \$392,239,002 for the 2017 tax year. The ad valorem tax was due upon receipt and was considered delinquent if not paid by February 1 of the subsequent year, at which time penalties and interest were assessed. The levy date of the tax was September 1, or as soon after September 1 as it took to set the tax rate. The lien date was January 1 of the subsequent year from the delinquent date.

In the governmental funds, property taxes are initially recorded as receivables and unearned revenue at the time the tax levy is billed. Revenues recognized during the fiscal year ended September 30, 2018 include collections during the current period or within 60 days of year-end related to the 2017 and prior years' tax levies.

The District is included in the extra-territorial jurisdiction of the City of Houston and, as such, is subject to possible annexation in the future.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018
(Continued)

NOTE (5) DEPOSITS AND INVESTMENTS

Custodial Credit Risk -- Deposits

The contracted depository bank used by the District was BBVA Compass Bank. The largest cash, savings, and time deposit combined account balance was \$663,481 which occurred in March, 2018. These funds were secured at year end by FDIC coverage and by pledged collateral held by the contracted bank.

Investment Policies

At the balance sheet date, deposits with a carrying value of \$535,800 held by depository banks were secured by FDIC coverage and pledged securities. At year end, funds were properly secured.

Local governments are subject to the Public Funds Investment Act as amended during the 1995 legislative session. The Act directs local governments to adopt a written investment policy that primarily emphasizes safety of principal and liquidity. Also addressed under the Act are the areas of investment diversification, yield, maturity, and quality of investment management. The District has complied with the Act's provisions during its fiscal year ended September 30, 2018.

Statutes authorize the District to invest in direct or indirect obligations of the United States, the state, or any county, school district, or other political subdivision of the state. Funds of the District may also be placed in certificates of deposit of state or national banks or savings associations within the state. The District did not have any temporary investments during the year ended September 30, 2018.

NOTE (6) CAPITAL ASSETS

The changes in capital assets for the year are as follows:

	Balances at Beginning of Year	Additions/ Deletions	Depreciation Expense	Balances at End of Year
Vehicles	\$ 707 626	\$ -	\$ -	\$ 707 626
Equipment	2 336	-	-	2 336
Less: Accumulated Depreciation	(57 281)	-	(47 509)	(104 790)
Total Net Book Value	<u>\$ 652 681</u>	<u>-</u>	<u>\$ (47 509)</u>	<u>\$ 605 172</u>

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

(Continued)

NOTE (7) CAPITAL LEASES

On July 15, 2016, the Board entered into a capital lease payable with an interest rate of 2.49% with Community First National Bank, who has transferred the right to receive rental payment to Santander Leasing LLC in 2016. The proceeds were used to pay for one pumper truck. Principal and interest payments of \$80,811 are due annually beginning July 15, 2017 through July 15, 2026. During the year ended September 30, 2018, the District paid \$64,764 in principal and \$ 16,046 in interest.

The following is an analysis of the leased assets included in Capital Assets:

Vehicles	\$ 707 626
Less Accumulated Depreciation	<u>(104 790)</u>
	<u>\$ 602 836</u>

Future maturities of the balances outstanding are as follows:

Year Ending	Amount
September 30, 2019	\$ 80 811
September 30, 2020	80 811
September 30, 2021	80 811
September 30, 2022	80 811
September 30, 2023	80 811
Thereafter	<u>242 431</u>
Total minimum payments	646 486
Less amount representing interest	66 815
Less current maturities of present value of minimum lease payments	<u>66 377</u>
Present value of minimum lease payments-net of current maturities	<u>\$ 513 294</u>

NOTE (8) SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 14, 2019, (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

REQUIRED SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Property Tax Revenues	\$ 385 000	\$ 385 000	\$ 395 121	\$ 10 121
Sales Tax Revenues	-	177 600	237 523	59 923
Interest Income	370	370	929	559
Penalty and Interest Revenues	-	-	3 426	3 426
Other Income	-	-	8 353	8 353
Total Revenues	385 370	562 970	645 352	82 382
Expenses				
Service Operations				
Appraisal District Fees	3 706	-	4 076	(4 076)
Audit Fees	7 000	7 000	5 828	1 172
Bookkeeping Fees	9 600	9 600	5 917	3 683
Collection Fees	300	300	216	84
Commissioner Compensation	20 901	20 901	16 862	4 039
Contingency	6 927	6 927	565	6 362
Dues and Conferences	1 140	1 140	1 875	(735)
Fire Department Services	218 082	393 731	390 490	3 241
Insurance	16 251	16 251	18 140	(1 889)
Legal Fees	3 000	3 000	1 253	1 747
Legal Notices and Filing Fees	400	400	723	(323)
Office and Printing	750	750	265	485
Communication/Newsletter	8 200	8 200	5 560	2 640
Tax Collection Fee	-	3 706	-	3 706
Fire Prevention Program	1 000	1 000	-	1 000
Miscellaneous	2 000	2 000	668	1 332
Station Expenses	2	2	2 179	(2 177)
Unrestricted Reserve	5 300	5 300	-	5 300
Debt Service				
Principal	64 764	64 764	64 764	-
Interest	16 046	16 046	16 046	-
Total Expenses	385 369	561 018	535 427	25 591
Excess of Revenues over Expenditures	1	1 952	109 925	107 973
Fund Balance				
Beginning of year	442 092	442 092	442 092	-
End of year	\$ 442 093	\$ 444 044	\$ 552 017	\$ 107 973

See Independent Auditors' Report.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

SUPPLEMENTARY INFORMATION

ANALYSIS OF TAXES RECEIVABLE SEPTEMBER 30, 2018

Taxes Receivable - Beginning of Year	\$ 11 298
2017 Tax Roll	392 239
Adjustments to prior year taxes	<u>539</u>
Total to be Accounted for	<u>404 076</u>
2017 Tax Collections Received from Tax Collector	389 207
Prior-Year Collections Received from Tax Collector	<u>5 914</u>
Total Tax Collections	<u>395 121</u>
Taxes Receivable - End of Year	<u>\$ 8 955</u>
Taxes Receivable - By Years	
2017	\$ 3 280
2016	1 577
2015 and prior	<u>4 098</u>
Taxes Receivable - End of Year	<u>\$ 8 955</u>

Assessed Valuation Summary

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Property Valuations					
Real Property	\$ 373 051 502	\$ 353 491 541	\$ 301 092 251	\$ 211 458 169	\$ 184 976 941
Personal Property	<u>19 187 500</u>	<u>22 786 777</u>	<u>26 780 678</u>	<u>47 256 042</u>	<u>26 027 137</u>
Total Property Valuations	<u>\$ 392 239 002</u>	<u>\$ 376 278 318</u>	<u>\$ 327 872 929</u>	<u>\$ 258 714 211</u>	<u>\$ 211 004 078</u>
Tax Rate per \$100 Valuations	<u>\$ 0.10000</u>	<u>\$ 0.10000</u>	<u>\$ 0.10000</u>	<u>\$ 0.08850</u>	<u>\$ 0.09510</u>
Tax Rolls	<u>\$ 392 239</u>	<u>\$ 376 278</u>	<u>\$ 327 873</u>	<u>\$ 228 962</u>	<u>\$ 200 665</u>
Percent of Taxes Collected to Taxes Levied	<u>99.2%</u>	<u>99.6%</u>	<u>99.7%</u>	<u>99.7%</u>	<u>99.8%</u>

See Independent Auditors' Report

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 14

SUPPLEMENTARY INFORMATION

BOARD MEMBERS AND CONSULTANTS SEPTEMBER 30, 2018

District Mailing Address: Montgomery County Emergency Services District No. 14
P O Box 7983
The Woodlands, Texas 77387

District Telephone Number: 281-615-9287

Names	Term of office (Elected or Appointed) or Date Hired	Fees of Office Paid * FYE 09/30/18	Expense Reimbursements FYE 09/30/18	Title at Year End
<u>Board Members</u>				
Alan D. Dreesen	(Appointed) 1/16 - 12/17 1/18 - 12/19	\$ 3 700	\$ 470	President
Danny Olsen	(Appointed) 1/16 - 12/17 1/18 - 12/19	\$ 1 900	\$ 450	Vice President
James A. Waters	(Appointed) 1/17 - 12/18	\$ 3 700	\$ 475	Secretary/Treasurer
James Cox	(Appointed) 1/17 - 12/18	\$ 1 400	\$ 251	Asst. Secretary/ Treasurer
Shirley Grandjean	(Appointed) 1/16 - 12/17 1/18 - 12/19	\$ 1 900	\$ 776	Commissioner
<u>Consultants</u>				
Coveler & Peeler, P.C.	2017	\$ 1 547	\$ -	Legal Counsel
Tammy McRae		\$ -	\$ -	Tax Collector
Breedlove & Co., P.C.	02/12	\$ 5 828	\$ -	Auditor
Montgomery County Appraisal District	6/1	\$ 906	\$ -	Appraisal District
Municipal Accounts & Consulting, L.P.	2017	\$ 4 114	\$ -	Bookkeeper

* Fees of Office are the amounts actually paid to a commissioner/consultant during the district's fiscal year.

See Independent Auditors' Report

**TIMBER LAKES VOLUNTEER FIRE DEPARTMENT
MONTGOMERY COUNTY, TEXAS**

We give Breedlove & Co., P.C. permission to include the audited financial statements of Timber Lakes Volunteer Fire Department as of September 30, 2018, as supplemental information to the audit report of Montgomery County Emergency Services District No. 14 as of September 30, 2018.

**TIMBER LAKES
VOLUNTEER FIRE DEPARTMENT, INC.**

**AUDITED
FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

**EGLY, HOLCOMBE & PEEBLES, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
THE WOODLANDS, TEXAS 77380**

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EGLY, HOLCOMBE & PEEBLES, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors Report

To the Board of Directors
Timber Lakes Volunteer Fire Department

Report on the Financial Statements

We have audited the accompanying financial statements of Timber Lakes Volunteer Fire Department, Inc. (a Texas non profit corporation) which comprise the statement of financial position as of September 30, 2018, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Timber Lakes Volunteer Fire Department Inc. as of September 30, 2018, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Egley, Holcombe & Peebles, PLLC

December 21, 2018

TIMBER LAKES
VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2018

ASSETS

CURRENT ASSETS

Cash in Bank Accounts \$ 126,354

Total Current Assets 126,354

NON-CURRENT ASSETS (NOTE B)

Land 1,000

Buildings and improvements 187,605

Vehicles and equipment 865,643

1,054,248

Accumulated depreciation (839,942)

Net 214,306

Total Assets \$ 340,660

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

Accounts payable \$ 2,024

Accrued expenses 14,488

Total Current Liabilities 16,512

Total Liabilities 16,512

NET ASSETS, UNRESTRICTED 324,148

Total Liabilities and Net Assets \$ 340,660

See accompanying notes and accountant's report.

TIMBER LAKES
VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

UNRESTRICTED NET ASSETS	ESD	Payroll Duty Crew	Non ESD	Total
SUPPORT				
Grants (ESD#14)	\$ 215,682	\$ 154,072	\$ -0-	\$ 369,754
Utility District Grants	-0-	-0-	8,600	8,600
Misc Donations and fund-raising	-0-	-0-	2,363	2,363
FEMA Funds Granted	21,213	-0-	-0-	21,213
Interest Earned	-0-	-0-	47	47
Unrestricted Increases	<u>236,895</u>	<u>154,072</u>	<u>11,010</u>	<u>401,977</u>
UNRESTRICTED DECREASES				
Program Services				
Vehicle Expenses	33,944	-0-	240	34,184
Communications	26,955	-0-	-0-	26,955
Repairs and Maintenance	4,388	-0-	920	5,308
Supplies and small equipment	17,787	53,747	78	71,612
Uniforms	7,951	-0-	-0-	7,951
Training	13,048	-0-	20	13,068
Depreciation	33,028	-0-	4,258	37,286
Telephone and Utilities	4,632	-0-	336	4,968
Hurricane Harvey FEMA Funds	14,488	-0-	-0-	14,488
Payroll Expenses (Note C)	-0-	88,853	-0-	88,853
Volunteer Incentives	<u>1,121</u>	<u>-0-</u>	<u>-0-</u>	<u>1,121</u>
Total Program Expenses	157,342	142,600	5,852	305,794
Management and General				
Public Relations	-0-	-0-	5,470	5,470
Station Equipment	2,755	-0-	13,417	16,172
Depreciation	923	-0-	-0-	923
Dues and Subscriptions	9,142	-0-	433	9,575
Office expenses	3,488	775	214	4,477
Professional fees	9,255	1,096	-0-	10,351
Telephone and Utilities	9,265	-0-	672	9,937
Reimburse ESD #14	13,314	-0-	-0-	13,314
Other misc.	<u>40</u>	<u>-0-</u>	<u>345</u>	<u>385</u>
Total Management and General	<u>48,182</u>	<u>1,871</u>	<u>20,551</u>	<u>70,604</u>
Total Decreases in Net Assets	<u>205,524</u>	<u>144,471</u>	<u>26,403</u>	<u>376,398</u>
Change in Net Assets (Unrestricted)	31,371	9,601	(15,393)	25,579
Net Assets - Beginning of period	<u>209,392</u>	<u>-0-</u>	<u>89,177</u>	<u>298,569</u>
Net Assets - End of period	<u>\$ 240,763</u>	<u>\$ 9,601</u>	<u>\$ 73,784</u>	<u>\$ 324,148</u>

See accompanying notes and accountant's report.

TIMBER LAKES
VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF CASH FLOWS -- INDIRECT METHOD
FOR THE YEAR ENDED SEPTEMBER 30, 2018

OPERATING ACTIVITIES

Change in net assets	\$ 25,579
----------------------	-----------

Adjustments to reconcile change in net assets to
cash provided by operating activities:

Depreciation	38,209
--------------	--------

Increase (Decrease) in accounts payable and accrued expenses	<u>(18,000)</u>
---	-----------------

Cash Provided from Operating Activities	<u>45,788</u>
---	---------------

INVESTING ACTIVITIES

Sale of Equipment	5,000
-------------------	-------

Payments for Equipment	<u>(64,244)</u>
------------------------	-----------------

Cash Used in Investing Activities	<u>(59,244)</u>
-----------------------------------	-----------------

Increase (Decrease) in Cash	(13,456)
-----------------------------	----------

CASH - Beginning of period	<u>139,810</u>
----------------------------	----------------

CASH - End of period	<u><u>\$ 126,354</u></u>
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See accompanying notes and accountant's report.

TIMBER LAKES
VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE A - NATURE OF ACTIVITIES

Timber Lakes Volunteer Fire Department was formed in 1970 and is a non-profit corporation organized under the laws of the State of Texas. The Department provides fire protection, fire prevention, fire suppression and any similar activity which affects the safety of the inhabitants of South Montgomery County Timber Lakes /Timber Ridge Subdivision and surrounding areas of South Montgomery County. The Department is exempt from Federal Income Taxes under Internal Revenue Code Section 501(C)(4). The Department is supported primarily by grants from Montgomery County Emergency Services District # 14, (established in 1997 by a public vote) and grants from other Municipal Utility Districts.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The Financial Statements have been prepared on the accrual basis whereby revenues are recognized in the period in which they are to be received and become measurable and expenses are recognized in the period incurred. For purposes of the statement of cash flows, all bank deposits and other highly liquid deposits, maturity in less than 90 days, are considered to be cash and cash equivalents.

FINANCIAL STATEMENTS PRESENTATION

In 1995 the Department adopted Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117 the Department is required to report information regarding its financial positions and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Department is required to present a statement of cash flows. As of September 30, 2018, the Department did not have any temporary or permanently restricted net assets.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

TIMBER LAKES
VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: CONTINUED

CONTRIBUTION RECEIVED

Although grants and contributions are received by the Department, pledges and promises to give are not solicited and recorded. All funds are recorded upon receipt. No amounts have been reflected in the financial statements for donated services. The Department pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Department to fulfill its objectives. It is estimated that the Department receives more than 5,000 volunteer hours per year. These hours are dedicated to traditional fire fighting and prevention as well as management, training and fund raising activities. The fair value of these contributed services have not been included in these financial statements as revenues because the criteria for recognition under SFAS No.116 have not been satisfied.

PROPERTY AND EQUIPMENT

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Department reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Department reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Furniture, equipment and leasehold improvements are capitalized at cost.

Effective fiscal year ending September 30, 2002, the Department adopted SOP 78-10. Under SOP 78-10, the Department is required to retroactively capitalize any unrecorded property and equipment. SOP 78-10 says that if historical cost information is not available, another reasonable basis can establish fixed asset values. Land and Buildings were valued using an alternative reasonable basis as allowed under SOP 78-10. Land and Buildings use is restricted to its present use by deed.

TIMBER LAKES
VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: CONTINUED

Depreciation has been computed using the straight-line method over estimated useful lives as follows:

Building and improvements	30 years
Communications equipment	5-10 years
Furniture and fixtures	7-10 years
Vehicles	5-15 years
Office Equipment	5 years

It is the Department's policy to expense equipment repairs and replacements, except in those instances when the equipment is expected to have a life exceeding two years. Assets acquired with a capital lease have been capitalized and are depreciated as if they had been purchased. Individual assets costing less than \$1,000 are expensed when purchased, unless part of a major addition, such as equipment to outfit a new engine.

The Department benefits from the use of a 2016 Ferrara Cinder Pumper provided by the ESD #14. This pumper was purchased by the ESD #14 for a total cost of \$708,165 including equipment. The Department started using this apparatus in December 2016. The ESD #14 still maintains title and ownership of the vehicle but allows the Department to use it in their firefighting activities. There is no written use agreement between the parties. The Department does not pay rent for the use of this vehicle but does pay for maintenance and repairs.

NOTE C - PAYROLL EXPENSES

The Department started paying payroll for duty crew beginning January 2018. Payroll expenses includes duty crew and volunteer pay along with the related payroll taxes. ESD #14 provides funds for this payroll.

NOTE D- FAIR VALUES OF FINANCIAL INVESTMENTS

During the year ended September 30, 2018, the organization maintained cash balances at one financial institution.

The estimated fair values of the organization's financial instruments, none of which are held for trading purposes, are as follows at September 30:

	<u>2018</u>	
	Carrying Amount	Fair Value
Cash & Short Term	\$ 126,354	\$ 126,354

Cash and Short-Term Accounts - the carrying amount approximates fair value because of short maturities.

TIMBER LAKES
VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE E - CONCENTRATION OF CREDIT RISK

During the 2015-2016 fiscal year, the Department's funds on deposit did not exceed the FDIC insurance limit of \$250,000. As of September 30, 2018, total funds on deposit did not exceed the limit.

The Department is supported primarily by grants from Montgomery County Emergency Services District #14. The frequency and the amount of the payments are dependant on the availability of tax monies.

NOTE F - FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

NOTE G - SUBSEQUENT EVENTS

The Department has evaluated subsequent events through December 21, 2018, the date which the financial statements were available to be issued.

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 5 Months Ended
February 28, 2019**

MONTGOMERY COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

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

MONTGOMERY COUNTY, TEXAS
Unaudited Monthly Financial Report
As of February 28, 2019

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Montgomery County, Texas
Office of the County Auditor
501 North Thompson, Suite 205, Conroe, Texas 77301
P. O. Box 539, Conroe, Texas 77305

Rakesh Pandey, CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

March 26, 2019

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 February 1, 2019 through February 28, 2019. 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

RP/mo

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FINANCIAL STATEMENTS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
Governmental Funds
For the 5 Months Ended February 28, 2019

	Total Governmental Funds
Assets:	
Cash	\$ 296,421,664
Investments, at Fair Value	246,741,151
Receivables:	
Taxes (net)	7,060,087
Interest	46,104
Accounts (net)	8,137
Due From Other Funds	135,691,546
Due From Other Governments	106,864
Prepaid Items	618,735
<u>Total Assets</u>	<u>686,694,288</u>
 <u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	2,635,687
Other Payables	5,914,337
Due to Other Funds	124,582,131
Due to Other Governments	8,989
Deferred Revenue	32,063,794
Total liabilities	<u>165,204,938</u>
Fund Balances:	
Reserved	291,782,115
Unreserved	229,707,235
Total Fund Balances	<u>521,489,350</u>
<u>TOTAL LIABILITIES AND</u>	
<u>FUND BALANCES</u>	<u>\$ 686,694,288</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - Governmental Funds
For the 5 Months Ended February 28, 2019

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Total All Funds</u>
Fund Balance, 2/1/2019	\$ 245,665,088	\$ 48,578,345	\$ 53,698,965	\$ 225,368,446	\$ 573,310,844
Revenues/Other Financing Sources	\$ 8,502,958	\$ 1,453,678	\$ 203,249	\$ 117,161	\$ 10,277,046
Expenditures/Other Financing Uses	\$ (24,460,811)	\$ (5,972,134)	\$ (27,962,071)	\$ (3,703,524)	\$ (62,098,540)
Fund Balance, 2/28/2019	<u>\$ 229,707,235</u>	<u>\$ 44,059,889</u>	<u>\$ 25,940,143</u>	<u>\$ 221,782,083</u>	<u>\$ 521,489,350</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 5 Months Ended February 28, 2019

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 1,619,091
Receivables:	
Accounts (net)	278,832
Due From Other Funds	23,323,890
Capital Assets (net of accumulated depreciation):	
Buildings	776,510
Improvements	239
Equipment	28,771
Total assets	<u>26,027,333</u>
 Liabilities:	
Current Liabilities:	
Other Payables	7,163,507
Due to General Fund	1,908,714
Due to Road & Bridge	378,502
Due to Wellness Clinic	633,465
Total liabilities	<u>10,084,188</u>
 Net Position:	
Invested in capital assets	805,520
Unreserved	15,137,625
Total Net Position	<u><u>\$ 15,943,145</u></u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the 5 Months Ended February 28, 2019

	<u>Total Internal Service Funds</u>
Current Operating Revenues:	
Fees	\$ 3,422,958
Total Operating Revenues	<u>3,422,958</u>
 Current Operating Expenses:	
Services	<u>2,510,967</u>
Total Operating Expenses	<u>2,510,967</u>
 Change in net position	911,991
 Total Net Position - February 1, 2019	15,031,154
 Total Net Position - February 28, 2019	 <u><u>\$ 15,943,145</u></u>

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BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 5 Months Ended February 28, 2019

Page 1 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge	574,986	46,135	221,801	2,580	350,605
Human Resources	622,089	45,681	248,551	1,029	372,509
Risk Management	913,310	63,376	315,405	11,025	586,880
County Clerk	2,443,841	177,674	951,649	1,780	1,490,412
Collections	489,669	29,287	171,659	99	317,911
Veterans' Service	316,947	26,428	127,246	12	189,689
Information Technology Services	7,259,314	523,690	3,064,407	316,812	3,878,095
Purchasing Agent	1,509,801	92,619	476,003	-	1,033,798
Records Management & Preservation	679,254	26,301	166,317	92,858	420,079
Permits	503,964	40,026	203,678	1,059	299,227
Worthless Checks Division	41,975	2,454	12,996	-	28,979
County-Wide	13,279,734	54,611	841,811	4,261	12,433,662
<u>TOTAL GENERAL ADM</u>	<u>28,634,884</u>	<u>1,128,282</u>	<u>6,801,523</u>	<u>431,515</u>	<u>21,401,846</u>
<u>JUDICIAL:</u>					
County Court No1	513,810	39,149	206,024	26	307,760
County Court No2	908,379	70,365	351,679	946	555,754
County Court No3	810,218	61,880	320,287	-	489,931
County Court No4	527,592	39,358	211,188	-	316,404
County Court No5	511,268	38,069	205,075	-	306,193
9 th District Court	350,526	25,814	141,137	132	209,257
410 th District Court	477,704	35,456	194,786	160	282,758
221 st District Court	348,509	26,148	141,371	-	207,138
284 th District Court	743,440	52,690	296,164	-	447,276
359 th District Court	406,755	30,155	158,132	-	248,623
418 th District Court	630,239	47,153	247,169	3,876	379,194
435 th District Court	364,508	25,604	140,328	3,876	220,304
Court Operations	7,577,073	597,762	3,194,413	37,422	4,345,238
Indigent Defense	185,705	17,945	84,564	-	101,141
Drug Court	1,031,187	57,453	304,177	19,672	707,338
Office of Court Admin	466,302	34,221	174,924	-	291,378
District Attorney	12,126,105	955,321	4,847,453	39,857	7,238,795
District Clerk	3,921,056	274,889	1,632,222	2,814	2,286,020
Justice of Peace Pct 1	951,328	77,845	383,323	467	567,538
Justice of Peace Pct 2	598,650	51,274	224,308	339	374,003
Justice of Peace Pct 3	1,174,319	94,473	453,111	80	721,128
Justice of Peace Pct 4	987,673	73,875	410,643	747	576,283
Justice of Peace Pct 5	564,903	44,527	235,803	515	328,585
Judicial Technology	956,884	1,007	328,423	15,179	613,282
Court Technology County/District	22,351	3,229	6,283	1,917	14,151
Court Guardianship	32,000	1,580	11,087	-	20,913

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 5 Months Ended February 28, 2019

Page 2 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Reporter Service Fund	134,848	20,291	56,822	-	78,026
Juvenile Case Manager	305,781	16,240	101,134	-	204,647
Justice Court Technology	98,652	7,392	28,694	22	69,936
Veterans Treatment Court	71,569	7,785	40,930	-	30,639
TOTAL JUDICIAL	37,799,334	2,828,950	15,131,654	128,047	22,539,633
LEGAL:					
County Attorney	3,603,763	268,256	1,438,988	6,772	2,158,003
Law Library	590,376	40,672	192,280	15,471	382,625
Alternate Dispute Resolution	129,500	16,059	57,552	-	71,948
TOTAL LEGAL	4,323,639	324,987	1,688,820	22,243	2,612,576
ELECTIONS:					
TOTAL ELECTIONS	1,429,388	105,434	1,097,912	1,218	330,258
FINANCIAL ADMINISTRATION:					
County Auditor	1,994,963	139,609	768,176	781	1,226,006
Budget Office	304,892	22,887	114,077	-	190,815
Financial Technology	6,813,091	78,894	513,577	681,647	5,617,867
County Treasurer	707,157	50,376	271,479	-	435,678
Tax Assessor-Collector	7,467,189	407,885	1,955,094	68,904	5,443,191
TOTAL FINANCIAL ADM	17,287,292	699,651	3,622,403	751,332	12,913,557
PUBLIC FACILITIES:					
Custodial Services	3,341,542	248,867	1,260,555	43,744	2,037,243
Building Maintenance	6,196,575	522,396	2,258,418	199,852	3,738,305
Precinct 2 Parks and Comm. Center	194,254	10,001	51,694	504	142,056
Precinct 3 Parks and Comm. Center	567,495	35,868	180,891	193	386,411
Precinct 4 Parks and Comm. Center	77,444	10,803	46,174	1,685	29,585
Precinct 3 Vector Control Grant	237,955	-	-	-	237,955
Jail	45,632,551	10,242,716	22,424,407	5,967	23,202,177
Convention Center Complex	1,357,706	96,281	494,465	5,378	857,863
TOTAL PUBLIC FACILITIES	57,605,522	11,166,932	26,716,604	257,323	30,631,595
PUBLIC SAFETY:					
Fire Marshal	1,865,722	121,733	674,270	32,195	1,159,257
Constable Pct 1	4,589,298	371,767	1,888,785	21,544	2,678,969
Constable Pct 2	2,198,377	152,272	868,386	64,599	1,265,392
Constable Pct 3	5,586,223	423,387	2,243,964	28,612	3,313,647
Constable Pct 4	4,492,691	320,811	1,845,528	50,731	2,596,432
Constable Pct 5	4,097,863	302,845	1,695,985	30,640	2,371,238
Sheriff	64,667,753	5,267,144	25,895,493	2,255,452	36,516,808
Sheriff Commissary	1,010,154	7,321	269,579	14,362	726,213
Law Enforcement Technology	1,175,110	-	468,975	88,806	617,329
Juvenile Services	9,524,449	847,703	3,250,754	7,050	6,266,645
Adult Services	4,714,433	366,050	2,084,207	147	2,630,079
Emergency Management	4,874,511	232,320	1,103,364	383,751	3,387,396
Department of Public Safety	119,718	9,236	48,572	-	71,146
Forfeitures	1,575,013	8,947	258,623	14,362	1,302,028
Courthouse Security	372,679	26,257	128,414	3,273	240,992
TOTAL PUBLIC SAFETY	110,863,994	8,457,793	42,724,899	2,995,524	65,143,571

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 5 Months Ended February 28, 2019

Page 3 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Forensic Services	2,111,831	166,914	710,693	464	1,400,674
Medical: Contract Services	90,000	7,500	37,500	-	52,500
Mental Health: Contract Services	261,525	720	108,089	-	153,436
Environmental Health	2,234,173	165,637	872,505	19,940	1,341,728
Mental Health Facility	15,256,015	1,293,724	5,151,932	1,211	10,102,872
FEMA Disaster Grants	8,860,163	-	-	507,048	8,353,115
Community Development	7,923,673	499,302	926,218	238,755	6,758,700
Animal Control	1,004,146	77,331	413,617	1,525	589,004
Animal Shelter	4,425,052	262,132	1,712,636	59,881	2,652,535
Child Welfare	133,650	4,429	29,557	31	104,062
Welfare:					
Contract Services	1,059,373	67,461	534,687	-	524,686
<u>TOTAL HEALTH/WELFARE</u>	<u>43,359,601</u>	<u>2,545,150</u>	<u>10,497,434</u>	<u>828,855</u>	<u>32,033,312</u>
<u>CONSERVATION:</u>					
Extension Agent	746,829	54,220	276,791	41	469,997
Precinct 3 Recycling Center	762,723	60,278	277,462	8,248	477,013
Precinct 1 Recycling Center	307,773	21,332	112,534	-	195,239
<u>TOTAL CONSERVATION</u>	<u>1,817,325</u>	<u>135,830</u>	<u>666,787</u>	<u>8,289</u>	<u>1,142,249</u>
<u>CULTURE & RECREATION:</u>					
IT Library	409,140	-	-	-	409,140
Memorial Library	9,911,471	681,591	3,607,332	104,355	6,199,784
Historical Commissions	219,844	1,000	157,750	-	62,094
<u>TOTAL CULTURE & RECREATION</u>	<u>10,540,455</u>	<u>682,591</u>	<u>3,765,082</u>	<u>104,355</u>	<u>6,671,018</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	7,030,927	71,484	373,123	5,319	6,652,485
County Engineer	2,382,627	142,739	748,212	70	1,634,345
Commissioner Pct 1	8,813,489	469,210	3,141,414	631,321	5,040,754
Commissioner Pct 2	8,897,098	565,205	2,956,382	550,971	5,389,745
Commissioner Pct 3	7,804,463	373,724	2,321,941	475,303	5,007,219
Commissioner Pct 4	9,616,592	657,485	2,761,459	181,826	6,673,307
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>44,545,196</u>	<u>2,279,847</u>	<u>12,302,531</u>	<u>1,844,810</u>	<u>30,397,855</u>
<u>DEBT SERVICE:</u>					
Principal	16,740,000	16,740,000	16,740,000	-	-
Interest	24,514,021	11,222,071	11,927,863	-	12,586,158
Issuance Costs	459,503	-	428,677	-	30,826
Payment to Escrow Agent	28,598,626	-	28,598,626	-	-
<u>TOTAL DEBT SERVICE</u>	<u>70,312,150</u>	<u>27,962,071</u>	<u>57,695,166</u>	<u>-</u>	<u>12,616,984</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>1,198,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,198,614</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>429,717,394</u>	<u>58,317,518</u>	<u>182,710,815</u>	<u>7,373,511</u>	<u>239,633,068</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 5 Months Ended February 28, 2019

Page 4 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>INTERNAL SERVICE FUNDS</u>					
<u>GENERAL ADMINISTRATION:</u>					
Employee Health	-	1,802,118	13,519,738	-	(13,519,738)
Retiree Health	-	139,731	1,365,756	-	(1,365,756)
Optional Health	-	36,877	330,447	-	(330,447)
Cobra Coverage	-	3,098	41,689	-	(41,689)
Employee Life	-	-	36,712	-	(36,712)
Risk Mgt - Workers Comp	-	101,958	455,216	-	(455,216)
Risk Mgt-Prop/Casltly/Liab	-	321,382	791,552	10,714	(802,266)
Wellness Clinic	-	105,804	633,465	-	(633,465)
TOTAL GENERAL ADM	-	2,510,968	17,174,575	10,714	(17,185,289)
<u>TOTAL INTERNAL SERVICE FUNDS</u>	<u>-</u>	<u>2,510,968</u>	<u>17,174,575</u>	<u>10,714</u>	<u>(17,185,289)</u>
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	73,822,948	1,586,595	6,835,624	48,028,764	18,958,560
TOTAL ENTERPRISE FUNDS	73,822,948	1,586,595	6,835,624	48,028,764	18,958,560

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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 5 Months Ended February 28, 2019

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
Revenue:					
249 Toll Project	8,200,000	8,008	8,221,312	-	(21,312)
242 Toll Project	69,781	-	375,752	-	(305,971)
Debt Service SH 249	-	212	937	-	(937)
Total Revenue	8,269,781	8,220	8,598,001	-	(328,220)
Expenses:					
General Administration	-	-	-	-	-
249 Toll Project	73,416,931	1,568,482	6,752,628	48,028,764	18,635,539
Wetlands Mitigation	87,300	-	-	-	87,300
242 Toll Project	235,559	18,113	82,996	-	152,563
Debt Service SH 249	83,158	-	-	-	83,158
Total Expenses	73,822,948	1,586,595	6,835,624	48,028,764	18,958,560

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 5 Months Ended February 28, 2019

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 200,000
Jury	200,000	-
Adult Probation - Supervision	-	10,000
Adult Probation - Mental Impairment	10,000	-
TOTAL FINANCING USES	<u><u>\$ 210,000</u></u>	<u><u>\$ 210,000</u></u>

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of February 28, 2019

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	20,645,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	6,395,000
Refunding Bonds, Series 2014A	5.00	2014	2025	64,550,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	52,405,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	46,220,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	72,170,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	44,375,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
Road Bonds, Series 2018B	4.00-5.00	2018	2043	89,010,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				481,660,000
CERTIFICATES OF OBLIGATION:				
Series 2010	3.00-5.40	2010	2039	24,310,000
Series 2012	2.00-4.00	2012	2032	11,195,000
Series 2012A	2.00-5.00	2012	2023	11,870,000
TOTAL CERTIFICATES OF OBLIGATION				47,375,000
TOTAL BONDED DEBT				\$ 529,035,000

MONTGOMERY COUNTY TOLL ROAD AUTHORITY
Schedule of Bond Indebtedness
As of February 28, 2019

	<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				<u>87,680,000</u>
 TOTAL BONDED DEBT				 <u>\$ 87,680,000</u>



Montgomery County, Texas
Office of the County Auditor
501 North Thompson, Suite 205, Conroe, Texas 77301
P. O. Box 539, Conroe, Texas 77305

Rakesh Pandey, CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

TO: Commissioners Court
FROM: Rakesh Pandey, County Auditor *RP*
DATE: March 26, 2019
RE: County Auditor's Report

The following reports "Dept/Div Revenue Summary" and "Dept/Div Expenditure Summary" are provided to the Commissioners Court in compliance with Local Government Code Chapter 114, Section 024.

If you have any questions, please do not hesitate to contact me.

RP/kgd

03/18/19
ACCOUNTING PERIOD: 13/18

MONTGOMERY COUNTY, TEXAS
DEPT/DIV REVENUE SUMMARY

PAGE 1

SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
1	GENERAL FUND	205,637,003.68	10,935,782.02	.00	203,526,115.96	2,110,887.72	.99
TOTAL	GENERAL FUND	205,637,003.68	10,935,782.02	.00	203,526,115.96	2,110,887.72	.99
TOTAL	GENERAL FUND	205,637,003.68	10,935,782.02	.00	203,526,115.96	2,110,887.72	.99
40120	HR-TXFW D PRGM	4,850.00	4,848.87	.00	4,848.87	1.13	1.00
TOTAL	HUMAN RESOURCES	4,850.00	4,848.87	.00	4,848.87	1.13	1.00
601	PERMITS	550,000.00	1,900.00	.00	600,425.00	-50,425.00	1.09
TOTAL	PERMITS	550,000.00	1,900.00	.00	600,425.00	-50,425.00	1.09
TOTAL	GENERAL ADMINISTRATION	554,850.00	6,748.87	.00	605,273.87	-50,423.87	1.09
499	TAX ASSESSOR/COLLECTOR	5,075,563.00	37,731.62	.00	5,389,496.77	-313,933.77	1.06
4991	TAX A/C-VEH INV TAX	7,200.00	.00	.00	1,856.40	5,343.60	.26
4992	TAX A/C-RENDITION PENALTY	17,040.00	.00	.00	10,255.63	6,784.37	.60
4993	TAX A/C-VTR DIVISION	.00	200.00	.00	3,600.00	-3,600.00	.00
4995	TAX A/C-ECONOMIC DEVELOP.	3,000.00	.00	.00	1,000.00	2,000.00	.33
TOTAL	TAX ASSESSOR/COLLECTOR	5,102,803.00	37,931.62	.00	5,406,208.80	-303,405.80	1.06
TOTAL	FINANCIAL ADMINISTRATION	5,102,803.00	37,931.62	.00	5,406,208.80	-303,405.80	1.06
6511	MEMORIAL LIBRARY	130,000.00	537.54	.00	136,121.55	-6,121.55	1.05
TOTAL	MEMORIAL LIBRARY	130,000.00	537.54	.00	136,121.55	-6,121.55	1.05
6611	HIST COMM DONATIONS	2,234.00	.00	.00	2,234.00	.00	1.00
TOTAL	HIST COMM DONATIONS	2,234.00	.00	.00	2,234.00	.00	1.00
TOTAL	CULTURE AND RECREATION	132,234.00	537.54	.00	138,355.55	-6,121.55	1.05
4902	VOTER REGISTRATION	44,803.56	37,841.86	.00	44,785.45	18.11	1.00
TOTAL	ELECTIONS	44,803.56	37,841.86	.00	44,785.45	18.11	1.00
TOTAL	ELECTIONS	44,803.56	37,841.86	.00	44,785.45	18.11	1.00
509	BLDG CUSTODIAL SERVICES	.00	1,679.80	.00	6,413.02	-6,413.02	.00
TOTAL	BLDG CUSTODIAL SERVICES	.00	1,679.80	.00	6,413.02	-6,413.02	.00
5121	JAIL	30,542,645.16	3,014,594.19	.00	30,486,783.92	55,861.24	1.00
TOTAL	JAIL	30,542,645.16	3,014,594.19	.00	30,486,783.92	55,861.24	1.00
513	CONVENTION CENTER COMPLEX	1,230,000.00	65,883.03	.00	1,325,966.49	-95,966.49	1.08
TOTAL	CONVENTION CENTER COMPLEX	1,230,000.00	65,883.03	.00	1,325,966.49	-95,966.49	1.08
TOTAL	FACILITIES	31,772,645.16	3,082,157.02	.00	31,819,163.43	-46,518.27	1.00
6303	FORENSIC SERVICES	100,350.00	15.20	.00	182,715.13	-82,365.13	1.82
630313	FORENSICS DEPT ACER GRANT	57,960.00	.00	.00	18,549.50	39,410.50	.32
TOTAL	MEDICAL HEALTH	158,310.00	15.20	.00	201,264.63	-42,954.63	1.27

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633	ANIMAL CONTROL	20,000.00	565.00	.00	23,400.00	-3,400.00	1.17
TOTAL	ANIMAL CONTROL	20,000.00	565.00	.00	23,400.00	-3,400.00	1.17
6331	ANIMAL SHELTER	127,022.00	3,359.20	.00	139,509.00	-12,487.00	1.10
63311	ANIMAL SHELTER DONATIONS	73,843.66	1,085.80	.00	73,843.66	.00	1.00
63312	ANIMAL SHELTER-PETCO GRNT	.00	-32.50	.00	4,480.00	-4,480.00	.00
63313	ANIMAL SHELTER-PETCO HH1	.00	.00	.00	25,000.00	-25,000.00	.00
63314	ANIMAL SHELTER-PETCO HH2	.00	-127,163.00	.00	22,837.00	-22,837.00	.00
63315	ANIMAL SHELTER-PETCO 2018	100,000.00	-89,418.52	.00	10,581.48	89,418.52	.11
63316	ANIMAL SHELTER-2017WWW	5,000.00	-1,386.94	.00	3,613.06	1,386.94	.72
TOTAL	ANIMAL SHELTER	305,865.66	-213,555.96	.00	279,864.20	26,001.46	.91
640	CHILD WELFARE	.00	7,699.92	.00	11,593.78	-11,593.78	.00
64011	CONCRETE SERVICES	.00	669.19	.00	.00	.00	.00
TOTAL	CHILD WELFARE	.00	8,369.11	.00	11,593.78	-11,593.78	.00
TOTAL	HEALTH AND WELFARE	484,175.66	-204,606.65	.00	516,122.61	-31,946.95	1.07
426	COUNTY COURT AT LAW #1	84,000.00	.00	.00	84,000.00	.00	1.00
TOTAL	COUNTY COURT AT LAW #1	84,000.00	.00	.00	84,000.00	.00	1.00
427	COUNTY COURT AT LAW #2	84,000.00	.00	.00	84,000.00	.00	1.00
TOTAL	COUNTY COURT AT LAW #2	84,000.00	.00	.00	84,000.00	.00	1.00
429	COUNTY COURT AT LAW #3	84,000.00	.00	.00	84,000.00	.00	1.00
TOTAL	COUNTY COURT AT LAW #3	84,000.00	.00	.00	84,000.00	.00	1.00
430	COUNTY COURT AT LAW #4	84,000.00	.00	.00	84,000.00	.00	1.00
TOTAL	COUNTY COURT AT LAW #4	84,000.00	.00	.00	84,000.00	.00	1.00
431	COUNTY COURT AT LAW #5	84,000.00	.00	.00	84,000.00	.00	1.00
TOTAL	COUNTY COURT AT LAW #5	84,000.00	.00	.00	84,000.00	.00	1.00
4351	DISTRICT ATTORNEY	70,000.00	1,164.00	.00	178,945.12	-108,945.12	2.56
435111	DA NO REFUSAL GRANT	143,603.07	49,796.86	.00	143,603.07	.00	1.00
435113	ICE-HOMELAND SEC INVESTIG	810.86	810.86	.00	810.86	.00	1.00
435151	DA VICTIM COORD FY18	160,363.94	21,151.45	.00	74,457.07	85,906.87	.46
435170	DA DVI FY18	.00	-2,252.64	.00	48,594.77	-48,594.77	.00
435171	DA DVI FY19	73,223.50	4,175.45	.00	4,175.45	69,048.05	.06
4354	D. A. STATE FUNDS	22,500.00	.00	.00	15,000.00	7,500.00	.67
TOTAL	DISTRICT ATTORNEY	470,501.37	74,845.98	.00	465,586.34	4,915.03	.99
43911	VETERANS TREATMNT CT FY18	.00	12,371.50	.00	42,139.79	-42,139.79	.00
4392	VTC-359TH/TVC FY17	-10,826.49	.00	.00	69,669.14	-80,495.63	-6.44
43921	359TH-VTC/TVC 18-19	100,000.00	28,431.10	.00	28,431.10	71,568.90	.28
TOTAL	359TH DISTRICT COURT	89,173.51	40,802.60	.00	140,240.03	-51,066.52	1.57
455	JUSTICE OF PEACE PCT 1	25,757.66	7,642.36	.00	25,757.66	.00	1.00
TOTAL	JUSTICE OF PEACE PCT 1	25,757.66	7,642.36	.00	25,757.66	.00	1.00

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456	JUSTICE OF PEACE PCT 2	34,671.78	7,404.27	.00	34,671.78	.00	1.00
TOTAL	JUSTICE OF PEACE PCT 2	34,671.78	7,404.27	.00	34,671.78	.00	1.00
4571	JP NO 3-TCID CONTRACT	54,078.00	4,994.24	.00	54,076.83	1.17	1.00
TOTAL	JUSTICE OF PEACE PCT 3	54,078.00	4,994.24	.00	54,076.83	1.17	1.00
458	JUSTICE OF PEACE PCT 4	29,013.05	6,040.08	.00	29,013.05	.00	1.00
TOTAL	JUSTICE OF PEACE PCT 4	29,013.05	6,040.08	.00	29,013.05	.00	1.00
459	JUSTICE OF PEACE PCT 5	16,823.64	3,810.60	.00	16,823.64	.00	1.00
TOTAL	JUSTICE OF PEACE PCT 5	16,823.64	3,810.60	.00	16,823.64	.00	1.00
TOTAL	JUDICIAL	1,140,019.01	145,540.13	.00	1,186,169.33	-46,150.32	1.04
4751	COUNTY ATTORNEY	.00	.00	.00	11,480.00	-11,480.00	.00
4754	CO ATTORNEY STATE FUNDS	70,000.00	.00	.00	70,000.00	.00	1.00
4755	CO ATTORNEY TITLE IVE GRN	65,764.56	73,272.21	.00	65,756.85	7.71	1.00
TOTAL	COUNTY ATTORNEY	135,764.56	73,272.21	.00	147,236.85	-11,472.29	1.08
4771	ALTERNATE DISPUTE RESLN	168,468.45	13,942.49	.00	168,468.45	.00	1.00
TOTAL	ALTERNATE DISPUTE RESLN	168,468.45	13,942.49	.00	168,468.45	.00	1.00
TOTAL	LEGAL SERVICES	304,233.01	87,214.70	.00	315,705.30	-11,472.29	1.04
406618	HSGP-COMMUNITY PREP	.00	.00	.00	9,097.00	-9,097.00	.00
TOTAL	HSGP-COMMUNITY PREP	.00	.00	.00	9,097.00	-9,097.00	.00
4066180	HSGP-REG TEAM SUSTAINMENT	-19,612.77	.00	.00	29,757.73	-49,370.50	-1.52
TOTAL	HSGP-REG TEAM SUSTAINMENT	-19,612.77	.00	.00	29,757.73	-49,370.50	-1.52
4066182	HSGP-LE PPE	17,100.00	.00	.00	16,693.73	406.27	.98
TOTAL	HSGP-LE PPE	17,100.00	.00	.00	16,693.73	406.27	.98
4066184	HSGP-EOC SUSTAINMENT	105,824.43	.00	.00	146,868.05	-41,043.62	1.39
TOTAL	HSGP-EOC SUSTAINMENT	105,824.43	.00	.00	146,868.05	-41,043.62	1.39
406619	HSGP-COMMUNITY PREP	-122,438.68	-9,774.04	.00	18,973.48	-141,412.16	-.15
TOTAL	HSGP-COMMUNITY PREP	-122,438.68	-9,774.04	.00	18,973.48	-141,412.16	-.15
4066190	HSGP-REG TEAM SUSTAINMENT	.00	178,943.54	.00	235,076.96	-235,076.96	.00
TOTAL	HSGP-REG TEAM SUSTAINMENT	.00	178,943.54	.00	235,076.96	-235,076.96	.00
4066192	HSGP-LE PPE	-5,683.57	.00	.00	114,968.00	-120,651.57	-20.23
TOTAL	HSGP-LE PPE	-5,683.57	.00	.00	114,968.00	-120,651.57	-20.23
4066193	HSGP-REG TECH SUSTAINMENT	-14,306.20	20,693.80	.00	20,693.80	-35,000.00	-1.45
TOTAL	HSGP-REG TECH SUSTAINMENT	-14,306.20	20,693.80	.00	20,693.80	-35,000.00	-1.45
4066194	HSGP-EOC SUSTAINMENT	.00	30,588.91	.00	35,357.79	-35,357.79	.00
TOTAL	HSGP-EOC SUSTAINMENT	.00	30,588.91	.00	35,357.79	-35,357.79	.00

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4066195	HSGP-PUBLIC SAFETY VIDEO	.00	185,763.49	.00	185,763.49	-185,763.49	.00
TOTAL	HSGP-PUBLIC SAFETY VIDEO	.00	185,763.49	.00	185,763.49	-185,763.49	.00
4066196	HSGP-REGIONAL PLANNER	.00	.00	.00	27,297.81	-27,297.81	.00
TOTAL	HSGP-REGIONAL PLANNER	.00	.00	.00	27,297.81	-27,297.81	.00
4066197	HSGP-M&A	-67,900.75	14,799.98	.00	35,508.48	-103,409.23	-.52
TOTAL	HSGP-M&A	-67,900.75	14,799.98	.00	35,508.48	-103,409.23	-.52
40701	PURCH-RR BODY ARMOR	187,885.75	127,440.50	.00	182,690.50	5,195.25	.97
TOTAL	PURCHASING AGENT	187,885.75	127,440.50	.00	182,690.50	5,195.25	.97
5434	FIRE MARSHAL - INSPECTION	771,238.00	1,400.00	.00	1,090,210.50	-318,972.50	1.41
TOTAL	FIRE MARSHAL	771,238.00	1,400.00	.00	1,090,210.50	-318,972.50	1.41
55112	CONSTABLE 1-SJRA SUB UNIT	253,670.84	18,796.67	.00	219,647.91	34,022.93	.87
55113	CONSTABLE 1-WISD SUB UNIT	495,953.79	53,159.79	.00	495,953.39	.40	1.00
551131	CONST 1-WISD TRUANCY SUBU	102,018.00	9,585.48	.00	102,016.12	1.88	1.00
55115	CONST PCT 1 SALE/COMM	26,675.79	.00	.00	26,675.79	.00	1.00
TOTAL	CONSTABLE PCT 1	878,318.42	81,541.94	.00	844,293.21	34,025.21	.96
55116	CONST1-ICE-HMLND SEC INVS	3,000.00	.00	.00	2,008.85	991.15	.67
55117	CONST 1/CIOT	4,998.06	4,484.55	.00	4,484.55	513.51	.90
TOTAL	CONSTABLE PCT 1	7,998.06	4,484.55	.00	6,493.40	1,504.66	.81
55215	CONST PCT 2 SALE/COMM	17,721.99	.00	.00	17,721.99	.00	1.00
TOTAL	CONSTABLE PCT 2	17,721.99	.00	.00	17,721.99	.00	1.00
55214	CONST 2/CIOT	4,992.83	4,991.86	.00	4,991.86	.97	1.00
TOTAL	CONSTABLE PCT 2	4,992.83	4,991.86	.00	4,991.86	.97	1.00
5531	CONSTABLE PCT 3	600.00	.00	.00	600.00	.00	1.00
55312	CONSTABLE 3-RMUD SUB UNIT	670,764.35	51,185.99	.00	656,926.66	13,837.69	.98
55313	CON 3-TWNSH-INTERNT CRIME	150,712.00	8,482.44	.00	123,979.83	26,732.17	.82
553132	CONST 3 - ELEC DET K9	.00	-707.14	.00	.23	-.23	.00
55314	CONSTABLE 3/MUD 94 UNIT	252,128.43	20,614.82	.00	236,393.57	15,734.86	.94
55315	CONST PCT 3 SALE/COMM	.00	.00	.00	20,052.94	-20,052.94	.00
55316	CONSTABLE 3-SAFE HARBOR	191,221.01	27,309.39	.00	175,620.22	15,600.79	.92
55318	CONSTABLE 3-SPRING CRK UD	319,423.57	22,326.59	.00	310,635.38	8,788.19	.97
TOTAL	CONSTABLE PCT 3	1,584,849.36	129,212.09	.00	1,524,208.83	60,640.53	.96
553135	CONST3-NRA GRANT FY18	3,136.00	.00	.00	3,136.00	.00	1.00
TOTAL	CONSTABLE PCT 3	3,136.00	.00	.00	3,136.00	.00	1.00
55411	CONST 4-RIVERWALK POA	172,443.00	7,938.38	.00	72,549.56	99,893.44	.42
554124	EMCID RESCUE BOAT/TRAILER	77,749.00	.00	.00	77,749.00	.00	1.00
55413	CNSTBLE 4-STEP IDM(DWI)	5,500.00	3,423.99	.00	5,500.00	.00	1.00
55415	CONST PCT 4 SALE/COMM	39,802.55	.00	.00	39,802.55	.00	1.00
55416	CONST PCT 4 MOCONET	2,987.36	.00	.00	3,515.20	-527.84	1.18

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TOTAL	CONSTABLE PCT 4	298,481.91	11,362.37	.00	199,116.31	99,365.60	.67
554126	EMCID-EMR RSP EQP	55,190.00	-52,316.00	.00	2,874.00	52,316.00	.05
55417	CONST 4/CIOT	5,000.00	3,397.45	.00	3,397.45	1,602.55	.68
TOTAL	CONSTABLE PCT 4	60,190.00	-48,918.55	.00	6,271.45	53,918.55	.10
5551	CONSTABLE PCT 5	27,262.29	.00	.00	27,262.29	.00	1.00
55512	CONST 5-MAG ISD SUB UNIT	781,546.59	156,972.00	.00	650,738.64	130,807.95	.83
55515	CONST PCT 5 SALE/COMM	5,709.94	.00	.00	8,559.94	-2,850.00	1.50
TOTAL	CONSTABLE PCT 5	814,518.82	156,972.00	.00	686,560.87	127,957.95	.84
55516	CONST 5/CIOT	4,990.86	4,087.24	.00	4,087.24	903.62	.82
55517	CONST 5 - AED GRANT	30,835.00	-3,399.20	.00	27,435.80	3,399.20	.89
TOTAL	CONSTABLE PCT 5	35,825.86	688.04	.00	31,523.04	4,302.82	.88
5601	SHERIFF	357,580.30	20,511.75	.00	347,895.30	9,685.00	.97
56011	SHERIFF/ALARM DIVISION	1,100,000.00	3,665.00	.00	866,589.50	233,410.50	.79
5601222	SHERIFF/STEP IDM (DWI)	19,711.18	3,445.87	.00	16,119.02	3,592.16	.82
5601223	SHERIFF/STEP SPEED GRANT	105,084.12	24,297.83	.00	55,945.49	49,138.63	.53
5601404	SHERIFF/AUTO THEFT/YR23	.00	.00	.00	3,238.93	-3,238.93	.00
5601405	SHERIFF/AUTO THEFT/YR24	111,770.59	94,979.45	.00	390,306.20	-278,535.61	3.49
5601406	SHERIFF/AUTO THEFT/YR25	425,049.00	33,228.69	.00	33,228.69	391,820.31	.08
560150	SHERIFF/HOMELAND SECURITY	2,800.00	.00	.00	2,800.00	.00	1.00
5601513	US MARSHALS-JLEO	89,985.61	15,529.60	.00	89,985.61	.00	1.00
5601514	FBI-JTTF	676.62	.00	.00	676.62	.00	1.00
5601521	SO-ICE-HOMELND SEC INVEST	21,002.15	2,838.38	.00	21,002.18	- .03	1.00
5601561	SHERIFF/AFIS FY17	.00	.00	.00	27,498.00	-27,498.00	.00
5601591	SO/HPD-HTRA TASK FRC YR1	37,862.00	16,589.75	.00	24,869.49	12,992.51	.66
5601592	SO/HSI HUMAN TRAFFICKING	1,898.86	1,898.88	.00	1,898.88	- .02	1.00
560161	SHERIFF/9-1-1 SERVICES	1,185,607.00	102,418.01	.00	1,145,547.73	40,059.27	.97
5601613	SHERIFF-SAVNS GRANT FY18	28,546.78	.00	.00	28,546.78	.00	1.00
560163	SHERIFF/MTG CTY RADIO SYS	118,100.00	.00	.00	84,195.91	33,904.09	.71
5601635	S/O DISPATCH UPGRADES	79,500.00	.00	.00	33,110.33	46,389.67	.42
5601712	SHERIFF - JAG FY17	48,443.00	.00	.00	.00	48,443.00	.00
5601725	SHERIFF/HIDTA GRANT YR7	284,939.07	.00	.00	299,925.00	-14,985.93	1.05
5601726	SHERIFF/HIDTA GRANT YR8	.00	7,205.66	.00	24,767.58	-24,767.58	.00
5601730	SHERIFF/MOCONET	24,936.45	-755.99	.00	24,936.49	- .04	1.00
5601741	SHERIFF/HIDTA MOCONET YR8	18,219.93	2,806.13	.00	46,499.46	-28,279.53	2.55
56018	SHERIFF/ACADEMY	10,316.97	280.00	.00	63,677.41	-53,360.44	6.17
560181	SHERIFF/SPOTLIGHT CAMERA	49,485.00	.00	.00	49,485.00	.00	1.00
56019	SHERIFF/CRIME LAB	23,115.00	120.00	.00	24,330.00	-1,215.00	1.05
56022	WALDEN SUB-UNIT	178,119.51	8,721.92	.00	138,495.63	39,623.88	.78
56023	TOWN CENTER SUB-UNIT	8,639,236.00	1,067,939.28	.00	7,583,056.49	1,056,179.51	.88
560231	TOWN CENTER - SAFE HARBOR	87,346.01	8,425.58	.00	86,941.58	404.43	1.00
56024	SHERIFF/WESTWOOD MAG ID	323,205.47	27,954.26	.00	278,641.59	44,563.88	.86
56025	SOUTH MONT CNTY MUD	561,592.00	28,323.61	.00	514,206.94	47,385.06	.92
56027	SHERIFF MUD 113	290,938.27	55,512.12	.00	206,345.05	84,593.22	.71
560801	HIDTA YEAR 9	25,970.00	5,555.15	.00	5,555.15	20,414.85	.21
TOTAL	HIDTA	25,970.00	5,555.15	.00	5,555.15	20,414.85	.21

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TOTAL	SHERIFF	14,251,036.89	1,531,490.93	.00	12,520,318.03	1,730,718.86	.88
5601502	SHERIFF-NRA GRANT	3,510.00	.00	.00	3,510.00	.00	1.00
5601614	SHERIFF - SAVNS	28,546.78	2,378.90	.00	2,378.90	26,167.88	.08
5601634	SHERIFF - DISPATCH UPGRAD	.00	.00	.00	87,461.11	-87,461.11	.00
TOTAL	SHERIFF	32,056.78	2,378.90	.00	93,350.01	-61,293.23	2.91
5711	JUVENILE PROBATION-ADM	221,321.00	20,730.00	.00	166,936.00	54,385.00	.75
571112	HGAC-JUVENILE MH SERVICES	.00	-562.50	.00	.00	.00	.00
5711132	JUV PROBATION-NSLP 17-18	58,054.67	.00	.00	52,739.69	5,314.98	.91
5711133	JUV PROBATION-NSLP 18-19	14,774.85	4,775.59	.00	14,774.85	.00	1.00
571114	HGAC-JUVENILE MH SERVICES	14,000.00	13,617.50	.00	13,617.50	382.50	.97
5711529	JJAEP SUPPLEMENTAL-GRNT W	26,722.00	-26,722.00	.00	.00	26,722.00	.00
TOTAL	JUVENILE PROBATION	334,872.52	11,838.59	.00	248,068.04	86,804.48	.74
TOTAL	PUBLIC SAFETY	19,176,105.65	2,435,898.90	.00	18,335,010.36	841,095.29	.96
6291	AIRPORT MAINTENANCE	450,000.00	12,012.40	.00	644,039.75	-194,039.75	1.43
629141	CUSTOMS OPERATIONS	35,000.00	5,786.05	.00	79,607.90	-44,607.90	2.27
TOTAL	CUSTOMS	35,000.00	5,786.05	.00	79,607.90	-44,607.90	2.27
TOTAL	AIRPORT	485,000.00	17,798.45	.00	723,647.65	-238,647.65	1.49
TOTAL	PUBLIC TRANSPORTATION	485,000.00	17,798.45	.00	723,647.65	-238,647.65	1.49
TOTAL	GENERAL FUND	264,833,872.73	16,582,844.46	.00	262,616,558.31	2,217,314.42	.99

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SELECTION CRITERIA: ALL

FUND - 211 - ATTY ADMINISTRATION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4352	D A HOT CHECKS	50.00	91.83	.00	449.61	-399.61	8.99
TOTAL	DISTRICT ATTORNEY	50.00	91.83	.00	449.61	-399.61	8.99
4752	CTY ATTY WORTHLESS CHECKS	12,000.00	8.65	.00	7,804.66	4,195.34	.65
TOTAL	COUNTY ATTORNEY	12,000.00	8.65	.00	7,804.66	4,195.34	.65
TOTAL	GENERAL ADMINISTRATION	12,050.00	100.48	.00	8,254.27	3,795.73	.69
2	SPECIAL REVENUE FUNDS	9,340.00	-113.64	.00	32,886.36	-23,546.36	3.52
TOTAL	SPECIAL REVENUE FUNDS	9,340.00	-113.64	.00	32,886.36	-23,546.36	3.52
TOTAL	SPECIAL REVENUE FUNDS	9,340.00	-113.64	.00	32,886.36	-23,546.36	3.52
TOTAL	ATTY ADMINISTRATION	21,390.00	-13.16	.00	41,140.63	-19,750.63	1.92

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SELECTION CRITERIA: ALL

FUND - 212 - FORFEITURES

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4353	D A FORFEITURES	367,946.52	80,032.25	.00	378,430.01	-10,483.49	1.03
TOTAL	DISTRICT ATTORNEY	367,946.52	80,032.25	.00	378,430.01	-10,483.49	1.03
5432	FIRE MARSHAL FORFEITURES	.00	7.02	.00	67.21	-67.21	.00
TOTAL	FIRE MARSHAL	.00	7.02	.00	67.21	-67.21	.00
5513	CONSTBLE #1-FORFEITURES	2,000.00	638.47	.00	4,572.96	-2,572.96	2.29
TOTAL	CONSTABLE PCT 1	2,000.00	638.47	.00	4,572.96	-2,572.96	2.29
5522	CNSTBL 2 STATE FORFEITURE	6,600.00	1,148.40	.00	7,706.50	-1,106.50	1.17
55221	CONST 2 FEDERAL FORF	.00	1.63	.00	15.63	-15.63	.00
TOTAL	CONSTABLE PCT 2	6,600.00	1,150.03	.00	7,722.13	-1,122.13	1.17
5532	CNSTBL # 3 FORFEITURES	13,000.00	9.96	.00	2,490.70	10,509.30	.19
TOTAL	CONSTABLE PCT 3	13,000.00	9.96	.00	2,490.70	10,509.30	.19
5542	CNSTBL # 4 FORFEITURES	109,000.00	14,838.94	.00	44,505.10	64,494.90	.41
TOTAL	CONSTABLE PCT 4	109,000.00	14,838.94	.00	44,505.10	64,494.90	.41
5552	CONSTABLE PCT 5-FORFEITUR	14,429.36	233,552.47	.00	252,921.11	-238,491.75	17.53
TOTAL	CONSTABLE PCT 5	14,429.36	233,552.47	.00	252,921.11	-238,491.75	17.53
5604	SHERIFF FORFEITURES	450,000.00	585.79	.00	207,600.50	242,399.50	.46
5604731	SHER MOCONET FORFEITURES	305,000.00	-1,539.44	.00	207,007.80	97,992.20	.68
5606	SHERIFF FED FORF	405,000.00	15,221.69	.00	100,425.80	304,574.20	.25
TOTAL	SHERIFF	1,160,000.00	14,268.04	.00	515,034.10	644,965.90	.44
TOTAL	PUBLIC SAFETY	1,672,975.88	344,497.18	.00	1,205,743.32	467,232.56	.72
TOTAL	FORFEITURES	1,672,975.88	344,497.18	.00	1,205,743.32	467,232.56	.72

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FUND - 214 - FEMA DISASTER GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	106,359.93	106,359.93	.00	106,359.93	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	106,359.93	106,359.93	.00	106,359.93	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	106,359.93	106,359.93	.00	106,359.93	.00	1.00
6491	FY16 FLOOD MITIG ASSIST	8,801,842.80	25,000.00	.00	.00	8,801,842.80	.00
6492	FEMA-DR-4269-TX	.00	395,596.07	.00	.00	.00	.00
6493	FEMA-DR-4272-TX	319,079.79	912,769.82	.00	319,079.79	.00	1.00
6494	FEMA-DR-4332-TX	3,867,262.01	5,232,234.79	.00	4,729,114.00	-861,851.99	1.22
TOTAL	FLOOD MITIGATION PROGRAMS	12,988,184.60	6,565,600.68	.00	5,048,193.79	7,939,990.81	.39
TOTAL	HEALTH AND WELFARE	12,988,184.60	6,565,600.68	.00	5,048,193.79	7,939,990.81	.39
TOTAL	FEMA DISASTER GRANTS	13,094,544.53	6,671,960.61	.00	5,154,553.72	7,939,990.81	.39

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SELECTION CRITERIA: ALL

FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	969,429.65	3,022,795.68	.00	11,361,008.73	-10,391,579.08	11.72
TOTAL	SPECIAL REVENUE FUNDS	969,429.65	3,022,795.68	.00	11,361,008.73	-10,391,579.08	11.72
TOTAL	SPECIAL REVENUE FUNDS	969,429.65	3,022,795.68	.00	11,361,008.73	-10,391,579.08	11.72
4381	284TH D C-2ND REGION CONT	179,386.00	10,102.87	.00	154,953.45	24,432.55	.86
TOTAL	284TH DISTRICT COURT	179,386.00	10,102.87	.00	154,953.45	24,432.55	.86
465	COURT OPERATIONS	915,000.00	124,477.57	.00	939,290.42	-24,290.42	1.03
TOTAL	COURT OPERATIONS	915,000.00	124,477.57	.00	939,290.42	-24,290.42	1.03
465012	URBAN COUNTIES TECHSHARE	.00	19,690.29	.00	19,690.29	-19,690.29	.00
TOTAL	URBAN COUNTIES TECHSHARE	.00	19,690.29	.00	19,690.29	-19,690.29	.00
4652	DRUG COURT	150,000.00	1,193.00	.00	198,554.77	-48,554.77	1.32
TOTAL	DRUG COURT	150,000.00	1,193.00	.00	198,554.77	-48,554.77	1.32
46521	DRUG COURT-DWI COURT	125,000.00	1,442.00	.00	152,042.31	-27,042.31	1.22
TOTAL	DRUG COURT-DWI COURT	125,000.00	1,442.00	.00	152,042.31	-27,042.31	1.22
46592	OCA-PANIC BUTTON SECURITY	.00	.00	.00	21,250.00	-21,250.00	.00
TOTAL	OFFICE OF COURT ADMIN	.00	.00	.00	21,250.00	-21,250.00	.00
TOTAL	JUDICIAL	1,369,386.00	156,905.73	.00	1,485,781.24	-116,395.24	1.08
TOTAL	JURY	2,338,815.65	3,179,701.41	.00	12,846,789.97	-10,507,974.32	5.49

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FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	36,193,203.08	1,695,199.52	.00	36,020,517.50	172,685.58	1.00
TOTAL	SPECIAL REVENUE FUNDS	36,193,203.08	1,695,199.52	.00	36,020,517.50	172,685.58	1.00
TOTAL	SPECIAL REVENUE FUNDS	36,193,203.08	1,695,199.52	.00	36,020,517.50	172,685.58	1.00
6142	RECYCLE STATION-PCT 3	181,082.07	3,805.00	.00	184,887.07	-3,805.00	1.02
TOTAL	COMMISSIONER PCT 3	181,082.07	3,805.00	.00	184,887.07	-3,805.00	1.02
TOTAL	CONSERVATION	181,082.07	3,805.00	.00	184,887.07	-3,805.00	1.02
61380	MONT CO PCT2 PARKS	4,000.00	.00	.00	20,350.00	-16,350.00	5.09
TOTAL	PCT 2 FACILITIES	4,000.00	.00	.00	20,350.00	-16,350.00	5.09
TOTAL	COMMISSIONER PCT 2	4,000.00	.00	.00	20,350.00	-16,350.00	5.09
61480	SOUTH COUNTY COMM CENTER	79,181.75	.00	.00	79,181.75	.00	1.00
TOTAL	PCT 3 PARKS AND COMM CEN	79,181.75	.00	.00	79,181.75	.00	1.00
TOTAL	COMMISSIONER PCT 3	79,181.75	.00	.00	79,181.75	.00	1.00
61580	EAST MC SENIOR CENTER	.00	.00	.00	1,825.00	-1,825.00	.00
TOTAL	PCT 4 PARKS AND COMM CENT	.00	.00	.00	1,825.00	-1,825.00	.00
TOTAL	COMMISSIONER PCT 4	.00	.00	.00	1,825.00	-1,825.00	.00
TOTAL	FACILITIES	83,181.75	.00	.00	101,356.75	-18,175.00	1.22
612	COMMISSIONER PCT 1	.00	-150.00	.00	226,546.41	-226,546.41	.00
TOTAL	COMMISSIONER PCT 1	.00	-150.00	.00	226,546.41	-226,546.41	.00
613	COMMISSIONER PCT 2	52,123.00	480.00	.00	92,617.19	-40,494.19	1.78
TOTAL	COMMISSIONER PCT 2	52,123.00	480.00	.00	92,617.19	-40,494.19	1.78
6130	COMMR PCT 2-SUSPENSE	360,000.00	.00	.00	360,000.00	.00	1.00
TOTAL	COMMR PCT 2-SUSPENSE	360,000.00	.00	.00	360,000.00	.00	1.00
614	COMMISSIONER PCT 3	13,540.73	-70.00	.00	13,470.73	70.00	.99
TOTAL	COMMISSIONER PCT 3	13,540.73	-70.00	.00	13,470.73	70.00	.99
615	COMMISSIONER PCT 4	589,997.93	-250.00	.00	609,711.97	-19,714.04	1.03
TOTAL	COMMISSIONER PCT 4	589,997.93	-250.00	.00	609,711.97	-19,714.04	1.03
TOTAL	PUBLIC TRANSPORTATION	1,015,661.66	10.00	.00	1,302,346.30	-286,684.64	1.28
TOTAL	ROAD AND BRIDGE	37,473,128.56	1,699,014.52	.00	37,609,107.62	-135,979.06	1.00

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SELECTION CRITERIA: ALL

FUND - 217 - SHERIFF COMMISSARY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	976,332.00	8,203.02	.00	781,833.00	194,499.00	.80
TOTAL	SPECIAL REVENUE FUNDS	976,332.00	8,203.02	.00	781,833.00	194,499.00	.80
TOTAL	SPECIAL REVENUE FUNDS	976,332.00	8,203.02	.00	781,833.00	194,499.00	.80
TOTAL	SHERIFF COMMISSARY	976,332.00	8,203.02	.00	781,833.00	194,499.00	.80

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FUND - 218 - MEMORIAL LIBRARY - SPECIA

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
65117	MEMORIAL GIFT GENERAL	104,600.14	.00	.00	104,600.14	.00	1.00
65118	GENEALOGY GIFT/RONALD JAC	6,117.25	.00	.00	6,117.25	.00	1.00
TOTAL	MEMORIAL LIBRARY	110,717.39	.00	.00	110,717.39	.00	1.00
TOTAL	CULTURE AND RECREATION	110,717.39	.00	.00	110,717.39	.00	1.00
TOTAL	MEMORIAL LIBRARY - SPECIA	110,717.39	.00	.00	110,717.39	.00	1.00

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SELECTION CRITERIA: ALL

FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
50	HEALTH AND WELFARE	33,925.60	.00	.00	41,967.80	-8,042.20	1.24
TOTAL	HEALTH AND WELFARE	33,925.60	.00	.00	41,967.80	-8,042.20	1.24
64202	CDBG - YEAR 20	3,461,807.00	-887,560.39	.00	1,203,624.20	2,258,182.80	.35
642612	WILLIS BLDG-PROG INC	64,182.50	.00	.00	34,182.50	30,000.00	.53
6426121	LONESTAR BLDG-PROG INC	24,075.00	-375.00	.00	24,075.00	.00	1.00
642613	MAGNOLIA BLDG-PROG INC	9,550.00	.00	.00	9,550.00	.00	1.00
6426132	MAGNOLIA CLINIC-PROG INC	27,589.88	-1,410.12	.00	27,589.88	.00	1.00
642615	SPLENDORA BLDG-PROG INC	62,750.00	7,750.00	.00	62,750.00	.00	1.00
64296	CDBG/\$2,118,292 - YEAR 16	.00	5,579.60	.00	69,340.85	-69,340.85	.00
64297	CDBG/\$2,244,177 - YEAR 17	.00	12,450.00	.00	478,014.56	-478,014.56	.00
64298	CDBG/\$2,172,630 - YEAR 18	.00	59,403.18	.00	461,517.16	-461,517.16	.00
64299	CDBG/\$2,301,631 - YEAR 19	.00	67,222.30	.00	772,370.85	-772,370.85	.00
64392	HOME/\$465,806 - YEAR 12	.00	.00	.00	192,859.48	-192,859.48	.00
TOTAL	CDBG/\$1.7MIL-YEAR 1	3,649,954.38	-736,940.43	.00	3,335,874.48	314,079.90	.91
64393	HOME/\$442,085 - YEAR 13	26,874.49	.00	.00	28,508.77	-1,634.28	1.06
64394	HOME 470,965 YEAR 14	.00	.00	.00	2,264.03	-2,264.03	.00
64395	HOME YEAR 15	471,954.00	61,981.99	.00	113,415.74	358,538.26	.24
TOTAL	HOME PROGRAM/\$750K-YR 1	498,828.49	61,981.99	.00	144,188.54	354,639.95	.29
64407	HESG YEAR 7	207,210.00	84,164.00	.00	207,209.70	.30	1.00
TOTAL	CDBG DISASTER REC GRANT	207,210.00	84,164.00	.00	207,209.70	.30	1.00
TOTAL	HEALTH AND WELFARE	4,389,918.47	-590,794.44	.00	3,729,240.52	660,677.95	.85
TOTAL	COMMUNITY DEVELOPMENT	4,389,918.47	-590,794.44	.00	3,729,240.52	660,677.95	.85

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FUND - 221 - LAW LIBRARY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	292,973.00	3,070.63	.00	314,462.33	-21,489.33	1.07
TOTAL	SPECIAL REVENUE FUNDS	292,973.00	3,070.63	.00	314,462.33	-21,489.33	1.07
TOTAL	SPECIAL REVENUE FUNDS	292,973.00	3,070.63	.00	314,462.33	-21,489.33	1.07
TOTAL	LAW LIBRARY	292,973.00	3,070.63	.00	314,462.33	-21,489.33	1.07

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FUND - 224 - JUVENILE PROBATION-STATE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	553.43	2,225.63	.00	27,862.55	-27,309.12	50.35
TOTAL	SPECIAL REVENUE FUNDS	553.43	2,225.63	.00	27,862.55	-27,309.12	50.35
TOTAL	SPECIAL REVENUE FUNDS	553.43	2,225.63	.00	27,862.55	-27,309.12	50.35
5711460	JUV PROB/STATE AID-A/18	.00	-24.65	.00	1,831,064.60	-1,831,064.60	.00
5711470	JUV PROB/STATE AID-A/19	1,896,689.00	95,342.80	.00	95,342.80	1,801,346.20	.05
571155	JUV JUS ALT ED PRG-P/18	215,794.83	.00	.00	596,459.12	-380,664.29	2.76
571156	JUV JUS ALT ED PGR-P/19	534,511.00	33,173.39	.00	33,173.39	501,337.61	.06
571184	JUV PROB/RDA PROG	286,873.20	220,929.54	.00	197,382.75	89,490.45	.69
TOTAL	JUVENILE PROBATION	2,933,868.03	349,421.08	.00	2,753,422.66	180,445.37	.94
TOTAL	PUBLIC SAFETY	2,933,868.03	349,421.08	.00	2,753,422.66	180,445.37	.94
TOTAL	JUVENILE PROBATION-STATE	2,934,421.46	351,646.71	.00	2,781,285.21	153,136.25	.95

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FUND - 225 - RECORDS MGMT/PRESERVATION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40311	CTY CLK/RECORDS MGMT/PRES	535,576.00	54,411.82	.00	752,474.31	-216,898.31	1.40
TOTAL	COUNTY CLERK	535,576.00	54,411.82	.00	752,474.31	-216,898.31	1.40
TOTAL	GENERAL ADMINISTRATION	535,576.00	54,411.82	.00	752,474.31	-216,898.31	1.40
2	SPECIAL REVENUE FUNDS	.00	-65,095.22	.00	-65,095.22	65,095.22	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-65,095.22	.00	-65,095.22	65,095.22	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-65,095.22	.00	-65,095.22	65,095.22	.00
TOTAL	RECORDS MGMT/PRESERVATION	535,576.00	-10,683.40	.00	687,379.09	-151,803.09	1.28

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FUND - 226 - PRE-TRIAL DIVERSION FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
43513	PRE-TRIAL DIVERSION	118,033.00	.00	.00	42,750.00	75,283.00	.36
TOTAL	DISTRICT ATTORNEY	118,033.00	.00	.00	42,750.00	75,283.00	.36
TOTAL	JUDICIAL	118,033.00	.00	.00	42,750.00	75,283.00	.36
TOTAL	PRE-TRIAL DIVERSION FUND	118,033.00	.00	.00	42,750.00	75,283.00	.36

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FUND - 232 - AIRPORT GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
6291322	AIRPORT-RAMP GRANT FY18	50,000.00	46,519.02	.00	46,519.02	3,480.98	.93
6291323	AIRPORT-RAMP GRANT FY19	50,000.00	.00	.00	.00	50,000.00	.00
629136	16MPCONRO	.00	4,133.73	.00	4,133.73	-4,133.73	.00
629137	1612CNROE	.00	1,571.54	.00	1,571.54	-1,571.54	.00
629138	1812CONRO	.00	1,726,001.08	.00	1,726,001.08	-1,726,001.08	.00
TOTAL	AIRPORT	100,000.00	1,778,225.37	.00	1,778,225.37	-1,678,225.37	17.78
TOTAL	PUBLIC TRANSPORTATION	100,000.00	1,778,225.37	.00	1,778,225.37	-1,678,225.37	17.78
TOTAL	AIRPORT GRANTS	100,000.00	1,778,225.37	.00	1,778,225.37	-1,678,225.37	17.78

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FUND - 233 - MENTAL HEALTH FACILITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
6311	MENTAL HEALTH	16,994,512.00	520,913.84	.00	16,422,375.84	572,136.16	.97
TOTAL	MENTAL HEALTH	16,994,512.00	520,913.84	.00	16,422,375.84	572,136.16	.97
TOTAL	HEALTH AND WELFARE	16,994,512.00	520,913.84	.00	16,422,375.84	572,136.16	.97
TOTAL	MENTAL HEALTH FACILITY	16,994,512.00	520,913.84	.00	16,422,375.84	572,136.16	.97

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FUND - 234 - RECORDS MANAGEMENT COUNTY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
409310	RECORDS MNGT COUNTY	178,020.96	14,321.45	.00	184,031.25	-6,010.29	1.03
TOTAL	NON-DEPARTMENTAL	178,020.96	14,321.45	.00	184,031.25	-6,010.29	1.03
TOTAL	GENERAL ADMINISTRATION	178,020.96	14,321.45	.00	184,031.25	-6,010.29	1.03
2	SPECIAL REVENUE FUNDS	.00	125,211.85	.00	500,211.85	-500,211.85	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	125,211.85	.00	500,211.85	-500,211.85	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	125,211.85	.00	500,211.85	-500,211.85	.00
TOTAL	RECORDS MANAGEMENT COUNTY	178,020.96	139,533.30	.00	684,243.10	-506,222.14	3.84

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SELECTION CRITERIA: ALL

FUND - 235 - RECORDS MGMT DIST CLERK

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
450110	RECORDS MGMT DIST CLERK	80,000.00	4,074.86	.00	49,340.16	30,659.84	.62
TOTAL	DISTRICT CLERK	80,000.00	4,074.86	.00	49,340.16	30,659.84	.62
TOTAL	GENERAL ADMINISTRATION	80,000.00	4,074.86	.00	49,340.16	30,659.84	.62
2	SPECIAL REVENUE FUNDS	.00	-16,221.14	.00	-16,221.14	16,221.14	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-16,221.14	.00	-16,221.14	16,221.14	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-16,221.14	.00	-16,221.14	16,221.14	.00
TOTAL	RECORDS MGMT DIST CLERK	80,000.00	-12,146.28	.00	33,119.02	46,880.98	.41

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FUND - 236 - DIGITAL PRES CNTY/DIST

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
409320	DIGITAL PRES CNTY/DIST	.00	7,945.76	.00	91,251.70	-91,251.70	.00
TOTAL	NON-DEPARTMENTAL	.00	7,945.76	.00	91,251.70	-91,251.70	.00
TOTAL	GENERAL ADMINISTRATION	.00	7,945.76	.00	91,251.70	-91,251.70	.00
2	SPECIAL REVENUE FUNDS	.00	-7,705.68	.00	-7,705.68	7,705.68	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-7,705.68	.00	-7,705.68	7,705.68	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-7,705.68	.00	-7,705.68	7,705.68	.00
TOTAL	DIGITAL PRES CNTY/DIST	.00	240.08	.00	83,546.02	-83,546.02	.00

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FUND - 237 - DIST CLERK RECORDS PRESER

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	-9,050.53	.00	-9,050.53	9,050.53	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-9,050.53	.00	-9,050.53	9,050.53	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-9,050.53	.00	-9,050.53	9,050.53	.00
45030	DISTRICT CLERK REC PRESV	100,000.00	8,036.59	.00	95,772.16	4,227.84	.96
TOTAL	DISTRICT CLERK	100,000.00	8,036.59	.00	95,772.16	4,227.84	.96
TOTAL	JUDICIAL	100,000.00	8,036.59	.00	95,772.16	4,227.84	.96
TOTAL	DIST CLERK RECORDS PRESER	100,000.00	-1,013.94	.00	86,721.63	13,278.37	.87

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FUND - 238 - COURT GUARDIANSHIP

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	-2,036.42	.00	-2,036.42	2,036.42	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-2,036.42	.00	-2,036.42	2,036.42	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-2,036.42	.00	-2,036.42	2,036.42	.00
40933	COURT GUARDIANSHIP	32,000.00	1,780.00	.00	28,338.60	3,661.40	.89
TOTAL	NON-DEPARTMENTAL	32,000.00	1,780.00	.00	28,338.60	3,661.40	.89
TOTAL	JUDICIAL	32,000.00	1,780.00	.00	28,338.60	3,661.40	.89
TOTAL	COURT GUARDIANSHIP	32,000.00	-256.42	.00	26,302.18	5,697.82	.82

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FUND - 239 - COURT REPORTER SVC FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	53,425.69	127,443.97	.00	260,195.07	-206,769.38	4.87
TOTAL	SPECIAL REVENUE FUNDS	53,425.69	127,443.97	.00	260,195.07	-206,769.38	4.87
TOTAL	SPECIAL REVENUE FUNDS	53,425.69	127,443.97	.00	260,195.07	-206,769.38	4.87
TOTAL	COURT REPORTER SVC FUND	53,425.69	127,443.97	.00	260,195.07	-206,769.38	4.87

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FUND - 240 - COURTHOUSE SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	315,000.00	80,705.22	.00	437,757.48	-122,757.48	1.39
TOTAL	SPECIAL REVENUE FUNDS	315,000.00	80,705.22	.00	437,757.48	-122,757.48	1.39
TOTAL	SPECIAL REVENUE FUNDS	315,000.00	80,705.22	.00	437,757.48	-122,757.48	1.39
TOTAL	COURTHOUSE SECURITY	315,000.00	80,705.22	.00	437,757.48	-122,757.48	1.39

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FUND - 241 - COURT TECHNOLOGY CNTY/DIS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	-5,672.97	.00	-5,672.97	5,672.97	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-5,672.97	.00	-5,672.97	5,672.97	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-5,672.97	.00	-5,672.97	5,672.97	.00
40936	COURT TECHNOLOGY CNTY/DIS	16,361.27	1,516.73	.00	19,427.28	-3,066.01	1.19
TOTAL	NON-DEPARTMENTAL	16,361.27	1,516.73	.00	19,427.28	-3,066.01	1.19
TOTAL	JUDICIAL	16,361.27	1,516.73	.00	19,427.28	-3,066.01	1.19
TOTAL	COURT TECHNOLOGY CNTY/DIS	16,361.27	-4,156.24	.00	13,754.31	2,606.96	.84

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FUND - 242 - JUSTICE CRT BLDG SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	-3,654.03	.00	-3,654.03	3,654.03	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-3,654.03	.00	-3,654.03	3,654.03	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-3,654.03	.00	-3,654.03	3,654.03	.00
40937	JUSTICE CRT BLDG SECURITY	.00	3,110.24	.00	39,467.47	-39,467.47	.00
TOTAL	NON-DEPARTMENTAL	.00	3,110.24	.00	39,467.47	-39,467.47	.00
TOTAL	JUDICIAL	.00	3,110.24	.00	39,467.47	-39,467.47	.00
TOTAL	JUSTICE CRT BLDG SECURITY	.00	-543.79	.00	35,813.44	-35,813.44	.00

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FUND - 243 - JUSTICE CRT TECHNOLOGY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	52,046.53	-2,169.51	.00	143,372.24	-91,325.71	2.75
TOTAL	SPECIAL REVENUE FUNDS	52,046.53	-2,169.51	.00	143,372.24	-91,325.71	2.75
TOTAL	SPECIAL REVENUE FUNDS	52,046.53	-2,169.51	.00	143,372.24	-91,325.71	2.75
TOTAL	JUSTICE CRT TECHNOLOGY	52,046.53	-2,169.51	.00	143,372.24	-91,325.71	2.75

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FUND - 244 - JUVENILE CASE MANAGER

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	-18,048.72	.00	-18,048.72	18,048.72	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-18,048.72	.00	-18,048.72	18,048.72	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	-18,048.72	.00	-18,048.72	18,048.72	.00
45512	JP 1-JUVENILE CASE DIV	119,179.00	2,438.73	.00	31,541.40	87,637.60	.26
TOTAL	JUSTICE OF PEACE PCT 1	119,179.00	2,438.73	.00	31,541.40	87,637.60	.26
45612	JP 2-JUVENILE CASE DIV	51,616.00	2,363.46	.00	30,242.16	21,373.84	.59
TOTAL	JUSTICE OF PEACE PCT 2	51,616.00	2,363.46	.00	30,242.16	21,373.84	.59
45712	JP 3-JUVENILE CASE DIV	64,320.00	6,373.32	.00	77,305.77	-12,985.77	1.20
TOTAL	JUSTICE OF PEACE PCT 3	64,320.00	6,373.32	.00	77,305.77	-12,985.77	1.20
45812	JP 4-JUVENILE CASE DIV	61,979.00	2,442.43	.00	33,372.83	28,606.17	.54
TOTAL	JUSTICE OF PEACE PCT 4	61,979.00	2,442.43	.00	33,372.83	28,606.17	.54
TOTAL	JUDICIAL	297,094.00	13,617.94	.00	172,462.16	124,631.84	.58
TOTAL	JUVENILE CASE MANAGER	297,094.00	-4,430.78	.00	154,413.44	142,680.56	.52

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FUND - 246 - BOND SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
5728	BOND SUPERVISION	449,377.25	633.40	.00	503,979.40	-54,602.15	1.12
TOTAL	ADULT PROBATION	449,377.25	633.40	.00	503,979.40	-54,602.15	1.12
TOTAL	PUBLIC SAFETY	449,377.25	633.40	.00	503,979.40	-54,602.15	1.12
TOTAL	BOND SUPERVISION	449,377.25	633.40	.00	503,979.40	-54,602.15	1.12

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FUND - 247 - BASIC SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
572221	BASIC SUPERVISION 18-19	.00	2,140.28	.00	2,770,194.50	-2,770,194.50	.00
572222	AP - BASIC SUPERVIS FY19	3,177,579.00	21,524.88	.00	433,403.85	2,744,175.15	.14
TOTAL	ADULT PROBATION	3,177,579.00	23,665.16	.00	3,203,598.35	-26,019.35	1.01
TOTAL	PUBLIC SAFETY	3,177,579.00	23,665.16	.00	3,203,598.35	-26,019.35	1.01
TOTAL	BASIC SUPERVISION	3,177,579.00	23,665.16	.00	3,203,598.35	-26,019.35	1.01

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FUND - 248 - COMMUNITY CORRECTIONS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	122,851.80	59,000.00	.00	104,000.00	18,851.80	.85
TOTAL	SPECIAL REVENUE FUNDS	122,851.80	59,000.00	.00	104,000.00	18,851.80	.85
TOTAL	SPECIAL REVENUE FUNDS	122,851.80	59,000.00	.00	104,000.00	18,851.80	.85
572521	COMMUNITY CORR 18-19	.00	.00	.00	461,579.00	-461,579.00	.00
572522	AP - COMM CORRECT FY19	616,025.00	.00	.00	154,006.00	462,019.00	.25
TOTAL	ADULT PROBATION	616,025.00	.00	.00	615,585.00	440.00	1.00
TOTAL	PUBLIC SAFETY	616,025.00	.00	.00	615,585.00	440.00	1.00
TOTAL	COMMUNITY CORRECTIONS	738,876.80	59,000.00	.00	719,585.00	19,291.80	.97

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FUND - 249 - MENTAL IMPAIRMENTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	56,477.00	16,500.00	.00	51,500.00	4,977.00	.91
TOTAL	SPECIAL REVENUE FUNDS	56,477.00	16,500.00	.00	51,500.00	4,977.00	.91
TOTAL	SPECIAL REVENUE FUNDS	56,477.00	16,500.00	.00	51,500.00	4,977.00	.91
572721	MENTAL IMPAIRMENTS 18-19	.00	554.50	.00	54,145.00	-54,145.00	.00
572722	AP - MENTAL IMPARI FY19	72,194.00	.00	.00	18,049.00	54,145.00	.25
572821	IN-HOUSE COUNSELOR 18-19	-12,300.00	.00	.00	48,000.00	-60,300.00	-3.90
572822	AP - IN-HOUSE COUNSL FY19	51,700.00	.00	.00	16,000.00	35,700.00	.31
572921	PRETRIAL DIVERSION FY18	43,149.00	.00	.00	51,949.00	-8,800.00	1.20
572922	AP - PRE-TRIAL DVERSN FY19	94,465.00	.00	.00	12,987.00	81,478.00	.14
TOTAL	ADULT PROBATION	249,208.00	554.50	.00	201,130.00	48,078.00	.81
TOTAL	PUBLIC SAFETY	249,208.00	554.50	.00	201,130.00	48,078.00	.81
TOTAL	MENTAL IMPAIRMENTS	305,685.00	17,054.50	.00	252,630.00	53,055.00	.83

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FUND - 254 - CONTRACT ELECTION SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
49041	CONTRACT ELEC DIRECT PAID	518,559.71	4,749.82	.00	518,559.71	.00	1.00
TOTAL	ELECTIONS	518,559.71	4,749.82	.00	518,559.71	.00	1.00
TOTAL	ELECTIONS	518,559.71	4,749.82	.00	518,559.71	.00	1.00
TOTAL	CONTRACT ELECTION SERVICE	518,559.71	4,749.82	.00	518,559.71	.00	1.00

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FUND - 256 - MOCO GRANTS

ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40670101	UASI 17-COM PREP/REG PLAN	368,648.00	74,014.12	.00	187,121.20	181,526.80	.51
TOTAL	COM PREP & REGIONAL PLAN	368,648.00	74,014.12	.00	187,121.20	181,526.80	.51
40670201	UASI 17-LAW ENFORCE PPE	75,000.00	75,000.00	.00	75,000.00	.00	1.00
TOTAL	LAW ENFORCEMENT PPE	75,000.00	75,000.00	.00	75,000.00	.00	1.00
40670301	UASI 17-EOC/REG TECH SUST	208,050.00	6,504.78	.00	38,842.33	169,207.67	.19
TOTAL	EOC/REG TECH SUSTAINMENT	208,050.00	6,504.78	.00	38,842.33	169,207.67	.19
40670401	UASI 17-M & A	84,328.84	4,714.48	.00	16,925.68	67,403.16	.20
TOTAL	M & A	84,328.84	4,714.48	.00	16,925.68	67,403.16	.20
40670501	UASI 17-EOC ENHANCEMENTS	48,000.00	47,923.03	.00	47,923.03	76.97	1.00
TOTAL	EOC ENHANCEMENTS	48,000.00	47,923.03	.00	47,923.03	76.97	1.00
40670601	UASI 17-1ST RESP FC SPEC	480,300.00	.00	.00	10,000.00	470,300.00	.02
TOTAL	1ST RESP FC SPEC TEAM SUS	480,300.00	.00	.00	10,000.00	470,300.00	.02
40670701	UASI 17-1ST RESP LE SP RS	545,250.00	17,450.00	.00	124,238.32	421,011.68	.23
TOTAL	1ST RESP LE SPEC RESPONSE	545,250.00	17,450.00	.00	124,238.32	421,011.68	.23
TOTAL	HSGP GRANTS	1,809,576.84	225,606.41	.00	500,050.56	1,309,526.28	.28
TOTAL	EMERGENCY MANAGEMENT	1,809,576.84	225,606.41	.00	500,050.56	1,309,526.28	.28
TOTAL	PUBLIC SAFETY	1,809,576.84	225,606.41	.00	500,050.56	1,309,526.28	.28
TOTAL	MOCO GRANTS	1,809,576.84	225,606.41	.00	500,050.56	1,309,526.28	.28

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FUND - 261 - CC VITAL RECORDS PRES FND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
403261	VITAL RECORDS PRES	13,841.00	1,738.00	.00	20,688.00	-6,847.00	1.49
TOTAL	COUNTY CLERK	13,841.00	1,738.00	.00	20,688.00	-6,847.00	1.49
TOTAL	GENERAL ADMINISTRATION	13,841.00	1,738.00	.00	20,688.00	-6,847.00	1.49
TOTAL	CC VITAL RECORDS PRES FND	13,841.00	1,738.00	.00	20,688.00	-6,847.00	1.49

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FUND - 34 - GASB 34 CONVERSION FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
0	CONVERSION-FULL ACCRUAL	.00	3,318,367.80	.00	3,484,682.38	-3,484,682.38	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	3,318,367.80	.00	3,484,682.38	-3,484,682.38	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	3,318,367.80	.00	3,484,682.38	-3,484,682.38	.00
TOTAL	GASB 34 CONVERSION FUND	.00	3,318,367.80	.00	3,484,682.38	-3,484,682.38	.00

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FUND - 358 - MONTG CO DEBT SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
3	DEBT SERVICE FUNDS	33,597,517.00	994,770.50	.00	38,355,385.47	-4,757,868.47	1.14
TOTAL	DEBT SERVICE FUNDS	33,597,517.00	994,770.50	.00	38,355,385.47	-4,757,868.47	1.14
TOTAL	DEBT SERVICE FUNDS	33,597,517.00	994,770.50	.00	38,355,385.47	-4,757,868.47	1.14
6927	C/O 2010B BABS-\$23.395 M	280,275.00	.00	.00	397,714.32	-117,439.32	1.42
TOTAL	C/O 2010B BABS-\$23.395 M	280,275.00	.00	.00	397,714.32	-117,439.32	1.42
6942	ROAD BONDS, SERIES 2018	540,470.49	.00	.00	540,470.49	.00	1.00
TOTAL	ROAD BONDS, SERIES 2018	540,470.49	.00	.00	540,470.49	.00	1.00
TOTAL	DEBT SERVICE	820,745.49	.00	.00	938,184.81	-117,439.32	1.14
TOTAL	MONTG CO DEBT SERVICE	34,418,262.49	994,770.50	.00	39,293,570.28	-4,875,307.79	1.14

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FUND - 40011 - C/P-REVENUE/TOLL BONDS 10

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	3,380.27	.00	80,396.11	-80,396.11	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	3,380.27	.00	80,396.11	-80,396.11	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	3,380.27	.00	80,396.11	-80,396.11	.00
TOTAL	C/P-REVENUE/TOLL BONDS 10	.00	3,380.27	.00	80,396.11	-80,396.11	.00

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FUND - 40012 - C/P-CERT OBLIGN 2012

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	4,118.90	.00	44,526.03	-44,526.03	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	4,118.90	.00	44,526.03	-44,526.03	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	4,118.90	.00	44,526.03	-44,526.03	.00
TOTAL	C/P-CERT OBLIGN 2012	.00	4,118.90	.00	44,526.03	-44,526.03	.00

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FUND - 40013 - C/P-C/O 2012A-\$15,880,000

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	1,017.49	.00	9,920.66	-9,920.66	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	1,017.49	.00	9,920.66	-9,920.66	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	1,017.49	.00	9,920.66	-9,920.66	.00
TOTAL	C/P-C/O 2012A-\$15,880,000	.00	1,017.49	.00	9,920.66	-9,920.66	.00

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FUND - 40014 - C/P P-T TOLL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	18,670,581.06	.00	.00	.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	18,670,581.06	.00	.00	.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	18,670,581.06	.00	.00	.00	.00
TOTAL	C/P P-T TOLL PROJECTS	.00	18,670,581.06	.00	.00	.00	.00

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FUND - 40016 - C/P JAIL PROJECT 13-14

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	754,666.00	752,002.00	.00	800,426.00	-45,760.00	1.06
TOTAL	CAPITAL PROJECTS FUNDS	754,666.00	752,002.00	.00	800,426.00	-45,760.00	1.06
TOTAL	CAPITAL PROJECTS FUNDS	754,666.00	752,002.00	.00	800,426.00	-45,760.00	1.06
TOTAL	C/P JAIL PROJECT 13-14	754,666.00	752,002.00	.00	800,426.00	-45,760.00	1.06

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FUND - 40017 - LOCAL CAPITAL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	2,672,721.00	.00	.00	13,376,503.85	-10,703,782.85	5.00
TOTAL	CAPITAL PROJECTS FUNDS	2,672,721.00	.00	.00	13,376,503.85	-10,703,782.85	5.00
TOTAL	CAPITAL PROJECTS FUNDS	2,672,721.00	.00	.00	13,376,503.85	-10,703,782.85	5.00
TOTAL	LOCAL CAPITAL PROJECTS	2,672,721.00	.00	.00	13,376,503.85	-10,703,782.85	5.00

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FUND - 40018 - C/P ROAD BONDS 2016, \$60M

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	25,366.25	.00	396,515.57	-396,515.57	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	25,366.25	.00	396,515.57	-396,515.57	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	25,366.25	.00	396,515.57	-396,515.57	.00
TOTAL	C/P ROAD BONDS 2016, \$60M	.00	25,366.25	.00	396,515.57	-396,515.57	.00

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FUND - 40019 - C/P ROAD BONDS 2016A

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	9,500.00	87,931.27	.00	1,117,021.46	-1,107,521.46	117.58
TOTAL	CAPITAL PROJECTS FUNDS	9,500.00	87,931.27	.00	1,117,021.46	-1,107,521.46	117.58
TOTAL	CAPITAL PROJECTS FUNDS	9,500.00	87,931.27	.00	1,117,021.46	-1,107,521.46	117.58
TOTAL	C/P ROAD BONDS 2016A	9,500.00	87,931.27	.00	1,117,021.46	-1,107,521.46	117.58

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FUND - 40020 - C/P ROAD BONDS 2018

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	50,464,856.81	80,750.48	.00	50,793,386.15	-328,529.34	1.01
TOTAL	CAPITAL PROJECTS FUNDS	50,464,856.81	80,750.48	.00	50,793,386.15	-328,529.34	1.01
TOTAL	CAPITAL PROJECTS FUNDS	50,464,856.81	80,750.48	.00	50,793,386.15	-328,529.34	1.01
TOTAL	C/P ROAD BONDS 2018	50,464,856.81	80,750.48	.00	50,793,386.15	-328,529.34	1.01

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FUND - 500 - TOLL ROAD AUTHORITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
5	ENTERPRISE FUND	.00	-95,726,540.45	.00	-95,726,540.45	95,726,540.45	.00
TOTAL	ENTERPRISE FUND	.00	-95,726,540.45	.00	-95,726,540.45	95,726,540.45	.00
TOTAL	ENTERPRISE FUND	.00	-95,726,540.45	.00	-95,726,540.45	95,726,540.45	.00
50002	249 TOLL PROJECT	80,532,749.00	5,424.66	.00	80,764,111.47	-231,362.47	1.00
TOTAL	249 TOLL PROJECT	80,532,749.00	5,424.66	.00	80,764,111.47	-231,362.47	1.00
50003	242 TOLL PROJECT	251,833.37	123,654.15	.00	1,405,809.76	-1,153,976.39	5.58
TOTAL	242 TOLL PROJECT	251,833.37	123,654.15	.00	1,405,809.76	-1,153,976.39	5.58
TOTAL	PUBLIC TRANSPORTATION	80,784,582.37	129,078.81	.00	82,169,921.23	-1,385,338.86	1.02
TOTAL	TOLL ROAD AUTHORITY	80,784,582.37	-95,597,461.64	.00	-13,556,619.22	94,341,201.59	-.17

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FUND - 501 - MCTRA DEBT SERVICE FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
50101	SR LIEN REV BONDS 2018	18,872,791.45	170.24	.00	18,898,749.10	-25,957.65	1.00
TOTAL	SR LIEN REV BONDS 2018	18,872,791.45	170.24	.00	18,898,749.10	-25,957.65	1.00
TOTAL	DEBT SERVICE FUNDS	18,872,791.45	170.24	.00	18,898,749.10	-25,957.65	1.00
TOTAL	MCTRA DEBT SERVICE FUND	18,872,791.45	170.24	.00	18,898,749.10	-25,957.65	1.00

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FUND - 670 - SELF INSURANCE MEDICAL FD

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4023	EMPLOYEE HEALTH	23,838,868.00	2,190,086.62	.00	27,791,775.87	-3,952,907.87	1.17
4024	RETIREE HEALTH	3,458,000.00	65,636.53	.00	3,918,710.52	-460,710.52	1.13
4025	OPTIONAL BENEFITS	295,488.00	29,805.82	.00	1,226,017.68	-930,529.68	4.15
4029	EMPLOYEE LIFE	133,314.00	11,175.85	.00	142,470.72	-9,156.72	1.07
TOTAL	RISK MANAGEMENT	27,725,670.00	2,296,704.82	.00	33,078,974.79	-5,353,304.79	1.19
TOTAL	GENERAL ADMINISTRATION	27,725,670.00	2,296,704.82	.00	33,078,974.79	-5,353,304.79	1.19
6	INTERNAL SERVICE FUND	756,000.00	.00	.00	.00	756,000.00	.00
TOTAL	INTERNAL SERVICE FUND	756,000.00	.00	.00	.00	756,000.00	.00
TOTAL	INTERNAL SERVICE FUND	756,000.00	.00	.00	.00	756,000.00	.00
TOTAL	SELF INSURANCE MEDICAL FD	28,481,670.00	2,296,704.82	.00	33,078,974.79	-4,597,304.79	1.16

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FUND - 671 - SELF INSURANCE W/C FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40210	RISK MGT-WORKERS COMP	775,000.00	39,708.69	.00	1,118,923.36	-343,923.36	1.44
TOTAL	RISK MANAGEMENT	775,000.00	39,708.69	.00	1,118,923.36	-343,923.36	1.44
TOTAL	GENERAL ADMINISTRATION	775,000.00	39,708.69	.00	1,118,923.36	-343,923.36	1.44
TOTAL	SELF INSURANCE W/C FUND	775,000.00	39,708.69	.00	1,118,923.36	-343,923.36	1.44

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FUND - 673 - WELLNESS CLINIC

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4026	WELLNESS CLINIC	.00	128,199.26	.00	1,280,951.51	-1,280,951.51	.00
TOTAL	RISK MANAGEMENT	.00	128,199.26	.00	1,280,951.51	-1,280,951.51	.00
TOTAL	GENERAL ADMINISTRATION	.00	128,199.26	.00	1,280,951.51	-1,280,951.51	.00
TOTAL	WELLNESS CLINIC	.00	128,199.26	.00	1,280,951.51	-1,280,951.51	.00
TOTAL REPORT		575,837,315.88	-37,772,889.96	.00	508,793,470.46	67,043,845.42	.88

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
1	GENERAL FUND	4,583,603.55	6,384,883.96	.00	26,686,411.00	-22,102,807.45	5.82
TOTAL	GENERAL FUND	4,583,603.55	6,384,883.96	.00	26,686,411.00	-22,102,807.45	5.82
TOTAL	GENERAL FUND	4,583,603.55	6,384,883.96	.00	26,686,411.00	-22,102,807.45	5.82
400	COUNTY JUDGE	569,259.62	9,891.27	.00	561,441.13	7,818.49	.99
TOTAL	COUNTY JUDGE	569,259.62	9,891.27	.00	561,441.13	7,818.49	.99
401	HUMAN RESOURCES	575,502.01	10,914.19	.00	563,571.80	11,930.21	.98
40120	HR-TXFPD PRGM	4,850.00	4,848.87	.00	4,848.87	1.13	1.00
TOTAL	HUMAN RESOURCES	580,352.01	15,763.06	.00	568,420.67	11,931.34	.98
4011	CIVIL SERVICE	4,768.00	556.37	.00	1,094.85	3,673.15	.23
TOTAL	CIVIL SERVICE	4,768.00	556.37	.00	1,094.85	3,673.15	.23
402	RISK MANAGEMENT	864,822.39	19,832.67	.00	818,948.25	45,874.14	.95
TOTAL	RISK MANAGEMENT	864,822.39	19,832.67	.00	818,948.25	45,874.14	.95
403	COUNTY CLERK	2,325,144.05	38,068.88	.00	2,281,125.45	44,018.60	.98
TOTAL	COUNTY CLERK	2,325,144.05	38,068.88	.00	2,281,125.45	44,018.60	.98
404	COURT COLLECTIONS	471,292.01	16,609.83	.00	464,050.81	7,241.20	.98
TOTAL	COURT COLLECTIONS	471,292.01	16,609.83	.00	464,050.81	7,241.20	.98
405	VETERANS SERVICE	251,401.00	4,002.86	.00	250,621.70	779.30	1.00
TOTAL	VETERANS SERVICE	251,401.00	4,002.86	.00	250,621.70	779.30	1.00
407	PURCHASING AGENT	1,280,733.27	17,565.91	.00	1,269,013.23	11,720.04	.99
TOTAL	PURCHASING AGENT	1,280,733.27	17,565.91	.00	1,269,013.23	11,720.04	.99
409	NON-DEPARTMENTAL	8,013,739.57	-5,637.34	148.95	7,080,246.25	933,493.32	.88
40911	EMPLOYEE BENEFITS	3,458,000.00	.00	.00	3,458,000.00	.00	1.00
TOTAL	NON-DEPARTMENTAL	11,471,739.57	-5,637.34	148.95	10,538,246.25	933,493.32	.92
503	INFORMATION TECHNOLOGY	4,662,246.62	86,743.61	6,547.77	4,464,897.88	197,348.74	.96
50313	RENEWAL AND REPLACEMENT	1,771,796.48	147,787.30	.00	1,736,582.88	35,213.60	.98
TOTAL	INFORMATION TECHNOLOGY	6,434,043.10	234,530.91	6,547.77	6,201,480.76	232,562.34	.96
601	PERMITS	472,778.65	7,286.64	.00	464,577.23	8,201.42	.98
TOTAL	PERMITS	472,778.65	7,286.64	.00	464,577.23	8,201.42	.98
TOTAL	GENERAL ADMINISTRATION	24,726,333.67	358,471.06	6,696.72	23,419,020.33	1,307,313.34	.95
495	COUNTY AUDITOR	2,267,882.25	33,905.75	.00	2,098,756.94	169,125.31	.93
TOTAL	COUNTY AUDITOR	2,267,882.25	33,905.75	.00	2,098,756.94	169,125.31	.93
496	BUDGET OFFICE	196,792.19	4,007.62	.00	100,583.78	96,208.41	.51
TOTAL	BUDGET OFFICE	196,792.19	4,007.62	.00	100,583.78	96,208.41	.51
497	COUNTY TREASURER	681,142.19	11,765.16	.00	678,054.09	3,088.10	1.00

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	COUNTY TREASURER	681,142.19	11,765.16	.00	678,054.09	3,088.10	1.00
499	TAX ASSESSOR/COLLECTOR	4,748,275.47	78,121.14	.00	4,640,091.24	108,184.23	.98
4991	TAX A/C-VEH INV TAX	7,200.00	.00	.00	1,856.40	5,343.60	.26
4992	TAX A/C-RENDITION PENALTY	17,040.00	.00	.00	10,255.63	6,784.37	.60
4995	TAX A/C-ECONOMIC DEVELOP.	3,000.00	.00	.00	.00	3,000.00	.00
TOTAL	TAX ASSESSOR/COLLECTOR	4,775,515.47	78,121.14	.00	4,652,203.27	123,312.20	.97
50311	FINANCIAL TECHNOLOGY	6,811,887.94	438.94	.00	659,301.46	6,152,586.48	.10
TOTAL	INFORMATION TECHNOLOGY	6,811,887.94	438.94	.00	659,301.46	6,152,586.48	.10
TOTAL	FINANCIAL ADMINISTRATION	14,733,220.04	128,238.61	.00	8,188,899.54	6,544,320.50	.56
665	EXTENSION AGENTS	727,657.65	18,729.46	.00	679,342.65	48,315.00	.93
TOTAL	EXTENSION AGENTS	727,657.65	18,729.46	.00	679,342.65	48,315.00	.93
TOTAL	CONSERVATION	727,657.65	18,729.46	.00	679,342.65	48,315.00	.93
6511	MEMORIAL LIBRARY	9,532,465.60	196,268.16	.00	9,403,085.51	129,380.09	.99
TOTAL	MEMORIAL LIBRARY	9,532,465.60	196,268.16	.00	9,403,085.51	129,380.09	.99
661	HISTORICAL COMMISSION	95,000.00	5,517.03	.00	95,000.00	.00	1.00
TOTAL	HISTORICAL COMMISSION	95,000.00	5,517.03	.00	95,000.00	.00	1.00
6611	HIST COMM DONATIONS	19,169.35	.00	.00	4,325.00	14,844.35	.23
TOTAL	HIST COMM DONATIONS	19,169.35	.00	.00	4,325.00	14,844.35	.23
TOTAL	CULTURE AND RECREATION	9,646,634.95	201,785.19	.00	9,502,410.51	144,224.44	.99
4901	ELECTIONS ADMINISTRATOR	1,348,986.89	38,198.81	.00	1,335,121.78	13,865.11	.99
4902	VOTER REGISTRATION	44,803.56	8.41	.00	44,803.56	.00	1.00
TOTAL	ELECTIONS	1,393,790.45	38,207.22	.00	1,379,925.34	13,865.11	.99
TOTAL	ELECTIONS	1,393,790.45	38,207.22	.00	1,379,925.34	13,865.11	.99
509	BLDG CUSTODIAL SERVICES	3,284,847.37	41,178.46	.00	3,148,875.10	135,972.27	.96
TOTAL	BLDG CUSTODIAL SERVICES	3,284,847.37	41,178.46	.00	3,148,875.10	135,972.27	.96
510	BLDG MAINT/CONSTRUCTION	6,193,244.97	149,031.83	.00	6,066,756.55	126,488.42	.98
TOTAL	BLDG MAINT/CONSTRUCTION	6,193,244.97	149,031.83	.00	6,066,756.55	126,488.42	.98
5121	JAIL	58,325,948.25	4,524,280.69	.00	57,428,392.62	897,555.63	.98
TOTAL	JAIL	58,325,948.25	4,524,280.69	.00	57,428,392.62	897,555.63	.98
513	CONVENTION CENTER COMPLEX	1,265,683.37	50,481.46	.00	1,231,005.50	34,677.87	.97
TOTAL	CONVENTION CENTER COMPLEX	1,265,683.37	50,481.46	.00	1,231,005.50	34,677.87	.97
5131	FAIRGROUNDS	50,000.00	.00	.00	.00	50,000.00	.00
TOTAL	FAIRGROUNDS	50,000.00	.00	.00	.00	50,000.00	.00

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TOTAL	FACILITIES	69,119,723.96	4,764,972.44	.00	67,875,029.77	1,244,694.19	.98
630	MEDICAL HEALTH	90,000.00	.00	.00	90,000.00	.00	1.00
6303	FORENSIC SERVICES	1,847,956.93	37,867.73	.00	1,824,785.06	23,171.87	.99
630313	FORENSICS DEPT ACER GRANT	58,660.00	.00	.00	18,549.50	40,110.50	.32
TOTAL	MEDICAL HEALTH	1,996,616.93	37,867.73	.00	1,933,334.56	63,282.37	.97
631	MENTAL HEALTH	261,525.00	.00	.00	215,790.00	45,735.00	.83
TOTAL	MENTAL HEALTH	261,525.00	.00	.00	215,790.00	45,735.00	.83
632	ENVIRONMENTAL HEALTH	2,117,372.35	39,938.51	.00	2,075,808.65	41,563.70	.98
TOTAL	ENVIRONMENTAL HEALTH	2,117,372.35	39,938.51	.00	2,075,808.65	41,563.70	.98
633	ANIMAL CONTROL	990,480.61	16,533.08	.00	971,296.46	19,184.15	.98
TOTAL	ANIMAL CONTROL	990,480.61	16,533.08	.00	971,296.46	19,184.15	.98
6331	ANIMAL SHELTER	3,806,289.14	91,034.42	.00	3,805,446.21	842.93	1.00
63311	ANIMAL SHELTER DONATIONS	82,114.95	.00	.00	.00	82,114.95	.00
63312	ANIMAL SHELTER-PETCO GRNT	4,512.50	.00	.00	4,480.00	32.50	.99
63313	ANIMAL SHELTER-PETCO HH1	25,000.00	.00	.00	25,000.00	.00	1.00
63314	ANIMAL SHELTER-PETCO HH2	22,837.00	.00	.00	22,837.00	.00	1.00
63315	ANIMAL SHELTER-PETCO 2018	57,232.00	10,581.48	.00	10,581.48	46,650.52	.18
63316	ANIMAL SHELTER-2017WWW	5,000.00	.00	.00	3,613.06	1,386.94	.72
TOTAL	ANIMAL SHELTER	4,002,985.59	101,615.90	.00	3,871,957.75	131,027.84	.97
640	CHILD WELFARE	131,353.80	18,315.34	.00	125,482.74	5,871.06	.96
64011	CONCRETE SERVICES	3,128.00	.00	.00	.00	3,128.00	.00
TOTAL	CHILD WELFARE	134,481.80	18,315.34	.00	125,482.74	8,999.06	.93
641	WELFARE	1,069,373.00	.00	.00	1,069,373.00	.00	1.00
TOTAL	WELFARE	1,069,373.00	.00	.00	1,069,373.00	.00	1.00
64201	MCCD-COUNTY APPROPRIATION	950.00	.00	.00	150.51	799.49	.16
TOTAL	CDBG/\$1.7MIL-YEAR 1	950.00	.00	.00	150.51	799.49	.16
TOTAL	HEALTH AND WELFARE	10,573,785.28	214,270.56	.00	10,263,193.67	310,591.61	.97
426	COUNTY COURT AT LAW #1	498,667.00	9,072.02	.00	491,594.63	7,072.37	.99
TOTAL	COUNTY COURT AT LAW #1	498,667.00	9,072.02	.00	491,594.63	7,072.37	.99
427	COUNTY COURT AT LAW #2	875,881.55	14,950.03	28.44	866,896.53	8,985.02	.99
TOTAL	COUNTY COURT AT LAW #2	875,881.55	14,950.03	28.44	866,896.53	8,985.02	.99
429	COUNTY COURT AT LAW #3	773,639.00	13,032.22	.00	764,853.62	8,785.38	.99
TOTAL	COUNTY COURT AT LAW #3	773,639.00	13,032.22	.00	764,853.62	8,785.38	.99
430	COUNTY COURT AT LAW #4	507,008.66	8,683.64	.00	502,606.79	4,401.87	.99
TOTAL	COUNTY COURT AT LAW #4	507,008.66	8,683.64	.00	502,606.79	4,401.87	.99
431	COUNTY COURT AT LAW #5	493,102.86	8,289.19	.00	482,258.51	10,844.35	.98

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TOTAL	COUNTY COURT AT LAW #5	493,102.86	8,289.19	.00	482,258.51	10,844.35	.98
4351	DISTRICT ATTORNEY	10,682,253.94	190,828.71	.00	10,647,023.23	35,230.71	1.00
435111	DA NO REFUSAL GRANT	195,657.16	9,613.14	.00	195,091.18	565.98	1.00
435113	ICE-HOMELAND SEC INVESTIG	972.38	.00	.00	972.38	.00	1.00
435150	DA VICTIM COORDINATOR	2,423.32	.00	.00	177.44	2,245.88	.07
435151	DA VICTIM COORD FY18	161,363.94	1,838.45	.00	75,065.07	86,298.87	.47
43516	DA LAW ENFORCEMENT	5,160.19	.00	.00	5,160.19	.00	1.00
435170	DA DVI FY18	103,502.27	-2,026.09	.00	84,821.11	18,681.16	.82
435171	DA DVI FY19	73,223.50	3,781.10	.00	7,536.53	65,686.97	.10
4354	D. A. STATE FUNDS	22,500.00	380.29	.00	20,975.39	1,524.61	.93
TOTAL	DISTRICT ATTORNEY	11,247,056.70	204,415.60	.00	11,036,822.52	210,234.18	.98
43911	VETERANS TREATMNT CT FY18	75,677.50	.00	.00	42,139.79	33,537.71	.56
4392	VTC-359TH/TVC FY17	69,669.14	.00	.00	69,669.14	.00	1.00
43921	359TH-VTC/TVC 18-19	100,000.00	4,498.93	.00	28,431.10	71,568.90	.28
TOTAL	359TH DISTRICT COURT	245,346.64	4,498.93	.00	140,240.03	105,106.61	.57
450	DISTRICT CLERK	3,380,304.40	54,570.11	.00	3,333,113.55	47,190.85	.99
TOTAL	DISTRICT CLERK	3,380,304.40	54,570.11	.00	3,333,113.55	47,190.85	.99
4502	DIST CLERK-AG PYMT PROCES	14,384.00	881.16	.00	14,031.13	352.87	.98
TOTAL	DIST CLERK-AG PYMT PROCES	14,384.00	881.16	.00	14,031.13	352.87	.98
455	JUSTICE OF PEACE PCT 1	831,230.56	21,251.83	204.19	818,381.63	12,848.93	.98
TOTAL	JUSTICE OF PEACE PCT 1	831,230.56	21,251.83	204.19	818,381.63	12,848.93	.98
456	JUSTICE OF PEACE PCT 2	540,416.37	27,787.48	.00	518,268.87	22,147.50	.96
TOTAL	JUSTICE OF PEACE PCT 2	540,416.37	27,787.48	.00	518,268.87	22,147.50	.96
457	JUSTICE OF PEACE PCT 3	1,007,614.01	17,105.16	.00	999,872.00	7,742.01	.99
4571	JP NO 3-TCID CONTRACT	54,078.00	853.48	.00	54,076.83	1.17	1.00
TOTAL	JUSTICE OF PEACE PCT 3	1,061,692.01	17,958.64	.00	1,053,948.83	7,743.18	.99
458	JUSTICE OF PEACE PCT 4	918,657.43	23,176.45	.00	909,293.88	9,363.55	.99
TOTAL	JUSTICE OF PEACE PCT 4	918,657.43	23,176.45	.00	909,293.88	9,363.55	.99
459	JUSTICE OF PEACE PCT 5	535,200.08	14,149.61	.00	529,957.28	5,242.80	.99
TOTAL	JUSTICE OF PEACE PCT 5	535,200.08	14,149.61	.00	529,957.28	5,242.80	.99
50312	JUDICIAL TECHNOLOGY	678,718.91	3,241.24	.00	656,173.97	22,544.94	.97
TOTAL	INFORMATION TECHNOLOGY	678,718.91	3,241.24	.00	656,173.97	22,544.94	.97
TOTAL	JUDICIAL	22,601,306.17	425,958.15	232.63	22,118,441.77	482,864.40	.98
4751	COUNTY ATTORNEY	2,884,976.67	-98,061.18	.00	2,819,390.23	65,586.44	.98
4754	CO ATTORNEY STATE FUNDS	80,068.23	19,605.82	.00	80,068.23	.00	1.00
4755	CO ATTORNEY TITLE IVE GRN	494,014.57	160,142.05	.00	493,954.57	60.00	1.00
TOTAL	COUNTY ATTORNEY	3,459,059.47	81,686.69	.00	3,393,413.03	65,646.44	.98

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4771	ALTERNATE DISPUTE RESLN	168,468.45	13,942.49	.00	168,468.45	.00	1.00
TOTAL	ALTERNATE DISPUTE RESLN	168,468.45	13,942.49	.00	168,468.45	.00	1.00
TOTAL	LEGAL SERVICES	3,627,527.92	95,629.18	.00	3,561,881.48	65,646.44	.98
406	EMERGENCY MANAGEMENT	573,319.32	10,690.44	.00	449,243.10	124,076.22	.78
TOTAL	EMERGENCY MANAGEMENT	573,319.32	10,690.44	.00	449,243.10	124,076.22	.78
4063116	HSGP-FIRE MARSHAL GENER	369.22	.00	.00	.00	369.22	.00
TOTAL	HSGP-FIRE MARSHAL GENER	369.22	.00	.00	.00	369.22	.00
406618	HSGP-COMMUNITY PREP	9,097.11	.00	.00	9,097.00	.11	1.00
TOTAL	HSGP-COMMUNITY PREP	9,097.11	.00	.00	9,097.00	.11	1.00
4066180	HSGP-REG TEAM SUSTAINMENT	29,757.73	.00	.00	29,757.73	.00	1.00
TOTAL	HSGP-REG TEAM SUSTAINMENT	29,757.73	.00	.00	29,757.73	.00	1.00
4066182	HSGP-LE PPE	17,100.00	.00	.00	16,693.73	406.27	.98
TOTAL	HSGP-LE PPE	17,100.00	.00	.00	16,693.73	406.27	.98
4066184	HSGP-EOC SUSTAINMENT	146,868.05	.00	.00	146,868.05	.00	1.00
TOTAL	HSGP-EOC SUSTAINMENT	146,868.05	.00	.00	146,868.05	.00	1.00
4066186	HSGP-REGIONAL PLANNER	46.18	.00	.00	.00	46.18	.00
TOTAL	HSGP-REGIONAL PLANNER	46.18	.00	.00	.00	46.18	.00
406619	HSGP-COMMUNITY PREP	18,973.48	.00	.00	18,973.48	.00	1.00
TOTAL	HSGP-COMMUNITY PREP	18,973.48	.00	.00	18,973.48	.00	1.00
4066190	HSGP-REG TEAM SUSTAINMENT	337,900.10	49,252.50	.00	235,076.96	102,823.14	.70
TOTAL	HSGP-REG TEAM SUSTAINMENT	337,900.10	49,252.50	.00	235,076.96	102,823.14	.70
4066192	HSGP-LE PPE	114,968.00	.00	.00	114,968.00	.00	1.00
TOTAL	HSGP-LE PPE	114,968.00	.00	.00	114,968.00	.00	1.00
4066193	HSGP-REG TECH SUSTAINMENT	21,193.80	.00	.00	20,693.80	500.00	.98
TOTAL	HSGP-REG TECH SUSTAINMENT	21,193.80	.00	.00	20,693.80	500.00	.98
4066194	HSGP-EOC SUSTAINMENT	79,371.68	10,168.72	.00	35,357.79	44,013.89	.45
TOTAL	HSGP-EOC SUSTAINMENT	79,371.68	10,168.72	.00	35,357.79	44,013.89	.45
4066195	HSGP-PUBLIC SAFETY VIDEO	892,007.50	.00	.00	185,763.49	706,244.01	.21
TOTAL	HSGP-PUBLIC SAFETY VIDEO	892,007.50	.00	.00	185,763.49	706,244.01	.21
4066196	HSGP-REGIONAL PLANNER	27,297.81	.00	.00	27,297.81	.00	1.00
TOTAL	HSGP-REGIONAL PLANNER	27,297.81	.00	.00	27,297.81	.00	1.00
4066197	HSGP-M&A	35,508.48	.00	.00	35,508.48	.00	1.00
TOTAL	HSGP-M&A	35,508.48	.00	.00	35,508.48	.00	1.00

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40701	PURCH-RR BODY ARMOR	187,885.75	43,016.00	.00	182,690.50	5,195.25	.97
TOTAL	PURCHASING AGENT	187,885.75	43,016.00	.00	182,690.50	5,195.25	.97
50310	LAW ENF TECHNOLOGY	1,974,058.81	33,578.25	.00	1,967,165.92	6,892.89	1.00
TOTAL	INFORMATION TECHNOLOGY	1,974,058.81	33,578.25	.00	1,967,165.92	6,892.89	1.00
5433	FIRE MARSHAL - INVESTIGAT	766,032.76	16,224.29	.00	739,520.58	26,512.18	.97
5434	FIRE MARSHAL - INSPECTION	783,999.30	26,578.32	.00	760,922.49	23,076.81	.97
TOTAL	FIRE MARSHAL	1,550,032.06	42,802.61	.00	1,500,443.07	49,588.99	.97
5511	CONSTABLE PCT 1	3,745,707.77	66,541.20	.00	3,603,325.15	142,382.62	.96
55112	CONSTABLE 1-SJRA SUB UNIT	253,670.84	6,237.31	.00	219,729.71	33,941.13	.87
55113	CONSTABLE 1-WISD SUB UNIT	495,953.79	9,618.44	.00	495,953.39	.40	1.00
551131	CONST 1-WISD TRUANCY SUBU	102,018.00	1,748.06	.00	102,016.12	1.88	1.00
55115	CONST PCT 1 SALE/COMM	60,408.60	96.00	.00	23,046.49	37,362.11	.38
TOTAL	CONSTABLE PCT 1	4,657,759.00	84,241.01	.00	4,444,070.86	213,688.14	.95
55116	CONST1-ICE-HMLND SEC INVS	3,597.60	.00	.00	2,211.65	1,385.95	.61
55117	CONST 1/CIOT	4,998.06	.00	.00	4,484.55	513.51	.90
TOTAL	CONSTABLE PCT 1	8,595.66	.00	.00	6,696.20	1,899.46	.78
5521	CONSTABLE PCT 2	1,922,025.60	34,352.32	.00	1,843,857.31	78,168.29	.96
55215	CONST PCT 2 SALE/COMM	48,776.51	.00	.00	13,802.90	34,973.61	.28
TOTAL	CONSTABLE PCT 2	1,970,802.11	34,352.32	.00	1,857,660.21	113,141.90	.94
55214	CONST 2/CIOT	4,992.83	.00	.00	4,991.86	.97	1.00
TOTAL	CONSTABLE PCT 2	4,992.83	.00	.00	4,991.86	.97	1.00
5531	CONSTABLE PCT 3	3,641,895.22	65,769.54	.00	3,626,842.23	15,052.99	1.00
55312	CONSTABLE 3-RMUD SUB UNIT	670,306.27	11,189.94	.00	656,926.66	13,379.61	.98
55313	CON 3-TWNSH-INTERNT CRIME	150,712.00	1,386.52	.00	123,979.83	26,732.17	.82
553132	CONST 3 - ELEC DET K9	707.37	.00	.00	.23	707.14	.00
55314	CONSTABLE 3/MUD 94 UNIT	252,128.43	2,576.56	.00	236,393.57	15,734.86	.94
55315	CONST PCT 3 SALE/COMM	11,418.50	.00	.00	5,197.20	6,221.30	.46
55316	CONSTABLE 3-SAFE HARBOR	191,221.01	2,933.65	.00	175,620.22	15,600.79	.92
55318	CONSTABLE 3-SPRING CRK UD	319,423.57	5,491.18	.00	310,635.38	8,788.19	.97
TOTAL	CONSTABLE PCT 3	5,237,812.37	89,347.39	.00	5,135,595.32	102,217.05	.98
553135	CONST3-NRA GRANT FY18	3,136.00	.00	.00	3,135.50	.50	1.00
TOTAL	CONSTABLE PCT 3	3,136.00	.00	.00	3,135.50	.50	1.00
5541	CONSTABLE PCT 4	3,922,190.64	72,541.32	-30.95	3,876,902.91	45,287.73	.99
55411	CONST 4-RIVERWALK POA	172,443.00	1,361.52	.00	72,549.68	99,893.32	.42
554124	EMCID RESCUE BOAT/TRAILER	77,749.00	.00	.00	77,749.00	.00	1.00
55413	CNSTBLE 4-STEP IDM(DWI)	7,146.35	.00	.00	7,146.34	.01	1.00
55415	CONST PCT 4 SALE/COMM	67,467.80	5,141.00	.00	55,958.00	11,509.80	.83
55416	CONST PCT 4 MOCONET	3,583.08	.00	.00	3,583.08	.00	1.00
TOTAL	CONSTABLE PCT 4	4,250,579.87	79,043.84	-30.95	4,093,889.01	156,690.86	.96
554126	EMCID-EMR RSP EQP	23,213.51	2,874.00	.00	2,874.00	20,339.51	.12

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55417	CONST 4/CIOT	5,000.00	.00	.00	3,397.45	1,602.55	.68
TOTAL	CONSTABLE PCT 4	28,213.51	2,874.00	.00	6,271.45	21,942.06	.22
5551	CONSTABLE PCT 5	2,424,294.08	54,724.10	.00	2,412,930.68	11,363.40	1.00
55512	CONST 5-MAG ISD SUB UNIT	781,546.59	19,062.60	.00	650,738.64	130,807.95	.83
55513	CONST 5-OPERATIONS DEPUTY	1,484.92	1,484.92	.00	1,484.92	.00	1.00
55515	CONST PCT 5 SALE/COMM	30,605.69	.00	.00	966.87	29,638.82	.03
TOTAL	CONSTABLE PCT 5	3,237,931.28	75,271.62	.00	3,066,121.11	171,810.17	.95
55516	CONST 5/CIOT	4,990.86	.00	.00	4,087.24	903.62	.82
55517	CONST 5 - AED GRANT	30,835.00	.00	.00	27,435.80	3,399.20	.89
TOTAL	CONSTABLE PCT 5	35,825.86	.00	.00	31,523.04	4,302.82	.88
5601	SHERIFF	3,240,282.34	42,803.83	.00	2,863,229.34	377,053.00	.88
56010	SHERIFF/EXECUTIVE DIV	2,277,652.90	23,542.24	.00	2,267,342.45	10,310.45	1.00
560101	SHERIFF-IT MAINT SERVICES	798,108.03	36,640.64	.00	796,766.77	1,341.26	1.00
560102	SHERIFF-FIN/IT SUPPORT	451,828.00	7,718.10	.00	450,915.64	912.36	1.00
56011	SHERIFF/ALARM DIVISION	243,192.36	11,462.51	.00	177,031.74	66,160.62	.73
560120	SHER-REAL TIME CRIME CTR	800,975.51	10,021.76	.00	663,621.61	137,353.90	.83
5601212	SHERIFF-PATROL EAST	8,679,078.29	158,966.75	.00	8,671,383.97	7,694.32	1.00
5601213	SHERIFF-PATROL WEST	5,846,080.99	103,261.16	.00	5,841,208.69	4,872.30	1.00
5601214	SHERIFF-PATROL SOUTH	1,420,962.26	26,553.46	.00	1,418,070.77	2,891.49	1.00
5601222	SHERIFF/STEP IDM (DWI)	29,608.35	97.81	.00	25,076.56	4,531.79	.85
5601223	SHERIFF/STEP SPEED GRANT	143,142.69	2,034.40	.00	81,964.96	61,177.73	.57
56014040	AUTOTHEFT YR 23	90,035.03	.00	.00	62,549.72	27,485.31	.69
56014041	AUTOTHEFT YR 23-GRIMES	973.18	.00	.00	.00	973.18	.00
56014042	AUTOTHEFT YR 23-WALKER	214.08	.00	.00	.00	214.08	.00
56014044	AUTOTHEFT YR 23-NICB MTCH	753.68	.00	.00	.00	753.68	.00
TOTAL	SHERIFF/AUTO THEFT/YR23	91,975.97	.00	.00	62,549.72	29,426.25	.68
5601405	SHERIFF/AUTO THEFT/YR24	451,120.00	.00	.00	.00	451,120.00	.00
56014050	AUTOTHEFT YR 24	352,880.67	1,728.80	.00	292,215.30	60,665.37	.83
56014051	AUTOTHEFT YR24-GRIMES	63,129.91	.00	.00	63,129.91	.00	1.00
56014052	AUTOTHEFT YR24-WALKER	82,254.99	.00	.00	82,254.99	.00	1.00
56014053	AUTOTHEFT YR24-TXDOT MTCH	40,470.73	.00	.00	40,470.73	.00	1.00
56014054	AUTOTHEFT YR24-NICB MATCH	41,190.58	.00	.00	41,190.58	.00	1.00
TOTAL	SHERIFF/AUTO THEFT/YR24	1,031,046.88	1,728.80	.00	519,261.51	511,785.37	.50
56014060	AUTOTHEFT YR 25	265,949.05	7,401.82	.00	27,165.34	238,783.71	.10
56014061	AUTOTHEFT YR 25-GRIMES	60,395.00	5,308.17	.00	5,308.17	55,086.83	.09
56014062	AUTOTHEFT YR 25-WALKER	84,167.00	5,890.05	.00	5,890.05	78,276.95	.07
56014063	AUTOTHEFT YR 25-TXDOT MAT	39,750.00	3,312.52	.00	3,312.52	36,437.48	.08
56014064	AUTOTHEFT YR 25-NICB MATC	37,835.00	3,152.93	.00	3,152.93	34,682.07	.08
TOTAL	SHERIFF/AUTO THEFT/YR25	488,096.05	25,065.49	.00	44,829.01	443,267.04	.09
56015	SHERIFF/NARCOTIC TASK	1,501,571.34	28,963.79	.00	1,481,458.78	20,112.56	.99
560150	SHERIFF/HOMELAND SECURITY	2,671,003.38	60,850.68	.00	2,669,830.99	1,172.39	1.00
5601513	US MARSHALS-JLEO	107,832.96	.00	.00	107,832.96	.00	1.00
5601514	FBI-JTTF	811.40	.00	.00	811.40	.00	1.00

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5601521	SO-ICE-HOMELND SEC INVEST	25,174.32	.00	.00	25,174.32	.00	1.00
5601561	SHERIFF/AFIS FY17	27,500.00	.00	.00	27,498.00	2.00	1.00
5601591	SO/HPD-HTRA TASK FRC YR1	43,758.32	3,809.31	.00	28,498.99	15,259.33	.65
5601592	SO/HSI HUMAN TRAFFICKING	2,274.02	.00	.00	2,274.02	.00	1.00
56016	SHERIFF/COMMUNICATIONS	3,088,711.73	45,349.39	.00	2,866,811.34	221,900.39	.93
560161	SHERIFF/9-1-1 SERVICES	1,185,607.00	18,640.11	.00	1,145,547.73	40,059.27	.97
5601613	SHERIFF-SAVNS GRANT FY18	28,546.78	.00	.00	28,546.78	.00	1.00
560163	SHERIFF/MTG CTY RADIO SYS	1,285,322.28	14,293.87	.00	1,202,271.53	83,050.75	.94
5601635	S/O DISPATCH UPGRADES	37,009.00	.00	.00	36,789.26	219.74	.99
56017	SHERIFF/MAJOR CASE	2,257,823.94	57,064.13	.00	2,248,164.24	9,659.70	1.00
560171	SHERIFF/VEHICLE MAINT	4,851,879.84	42,987.75	.00	4,841,578.64	10,301.20	1.00
5601711	SHERIFF-FACILITY MAINT	2,367,087.20	80,725.82	.00	2,350,683.40	16,403.80	.99
5601712	SHERIFF - JAG FY17	48,443.00	.00	.00	.00	48,443.00	.00
5601725	SHERIFF/HIDTA GRANT YR7	302,607.61	.00	.00	299,925.00	2,682.61	.99
5601726	SHERIFF/HIDTA GRANT YR8	36,465.76	755.62	.00	27,356.93	9,108.83	.75
5601730	SHERIFF/MOCONET	29,888.81	.00	.00	29,888.81	.00	1.00
5601741	SHERIFF/HIDTA MOCONET YR8	49,548.50	575.00	.00	48,881.14	667.36	.99
56018	SHERIFF/ACADEMY	3,406,795.01	44,269.86	-710.00	3,267,074.80	139,720.21	.96
560181	SHERIFF/SPOTLIGHT CAMERA	49,485.00	.00	.00	49,485.00	.00	1.00
56019	SHERIFF/CRIME LAB	1,609,814.39	27,631.47	.00	1,602,567.07	7,247.32	1.00
56022	WALDEN SUB-UNIT	178,119.51	2,633.67	.00	138,495.63	39,623.88	.78
56023	TOWN CENTER SUB-UNIT	8,642,645.10	139,738.34	.00	7,606,204.38	1,036,440.72	.88
560231	TOWN CENTER - SAFE HARBOR	87,346.01	1,462.63	.00	86,941.58	404.43	1.00
56024	SHERIFF/WESTWOOD MAG ID	319,169.38	4,417.93	.00	277,124.17	42,045.21	.87
56025	SOUTH MONT CNTY MUD	561,592.00	7,659.39	.00	514,206.94	47,385.06	.92
56027	SHERIFF MUD 113	290,535.52	7,346.09	.00	208,460.97	82,074.55	.72
56080101	MDS	13,014.96	.00	.00	.00	13,014.96	.00
56080102	MOCONET	15,464.96	.00	.00	6,661.63	8,803.33	.43
TOTAL	HIDTA YEAR 9	28,479.92	.00	.00	6,661.63	21,818.29	.23
TOTAL	HIDTA	28,479.92	.00	.00	6,661.63	21,818.29	.23
TOTAL	SHERIFF	60,664,879.65	1,039,071.80	-710.00	57,110,299.17	3,554,580.48	.94
5601502	SHERIFF-NRA GRANT	3,510.00	.00	.00	3,510.00	.00	1.00
5601614	SHERIFF - SAVNS	28,546.78	2,378.90	.00	2,378.90	26,167.88	.08
5601634	SHERIFF - DISPATCH UPGRAD	97,179.01	.00	.00	97,179.01	.00	1.00
TOTAL	SHERIFF	129,235.79	2,378.90	.00	103,067.91	26,167.88	.80
5711	JUVENILE PROBATION-ADM	2,075,453.84	56,477.91	.00	1,851,039.24	224,414.60	.89
57111	JUV PROBATION-DETENTION	3,589,600.16	66,456.30	.00	3,521,611.27	67,988.89	.98
5711132	JUV PROBATION-NSLP 17-18	59,156.54	.00	.00	59,156.54	.00	1.00
5711133	JUV PROBATION-NSLP 18-19	23,895.77	6,427.77	.00	14,266.17	9,629.60	.60
571114	HGAC-JUVENILE MH SERVICES	14,000.00	.00	.00	13,617.50	382.50	.97
5711529	JJAEP SUPPLEMENTAL-GRNT W	26,722.00	.00	.00	.00	26,722.00	.00
TOTAL	JUVENILE PROBATION	5,788,828.31	129,361.98	.00	5,459,690.72	329,137.59	.94
572	ADULT PROBATION	8,145.84	145.84	.00	8,021.24	124.60	.98
5721	ADULT PROBATION	21,125.00	27.28	.00	18,959.86	2,165.14	.90

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
57221	ADULT PROBATION SUPERVISN	.00	.00	.00	-331.50	331.50	.00
TOTAL	ADULT PROBATION	29,270.84	173.12	.00	26,649.60	2,621.24	.91
573	DEPT PUBLIC SAFETY	115,987.00	1,790.55	.00	115,923.68	63.32	1.00
TOTAL	DEPT PUBLIC SAFETY	115,987.00	1,790.55	.00	115,923.68	63.32	1.00
TOTAL	PUBLIC SAFETY	92,179,605.16	1,727,415.05	-740.95	86,441,184.55	5,738,420.61	.94
6291	AIRPORT MAINTENANCE	801,146.53	23,964.20	.00	759,756.10	41,390.43	.95
629141	CUSTOMS OPERATIONS	206,756.01	52,098.87	.00	203,328.83	3,427.18	.98
TOTAL	CUSTOMS	206,756.01	52,098.87	.00	203,328.83	3,427.18	.98
62915	AIRPORT RESC/FIREFIGHTING	47,164.66	.00	.00	.00	47,164.66	.00
TOTAL	AIRPORT	1,055,067.20	76,063.07	.00	963,084.93	91,982.27	.91
TOTAL	PUBLIC TRANSPORTATION	1,055,067.20	76,063.07	.00	963,084.93	91,982.27	.91
695	CONTINGENCY	2,722.32	.00	.00	.00	2,722.32	.00
TOTAL	CONTINGENCY	2,722.32	.00	.00	.00	2,722.32	.00
TOTAL	MISCELLANEOUS	2,722.32	.00	.00	.00	2,722.32	.00
TOTAL	GENERAL FUND	254,970,978.32	14,434,623.95	6,188.40	261,078,825.54	-6,107,847.22	1.02

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FUND - 211 - ATTY ADMINISTRATION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4352	D A HOT CHECKS	625.00	.00	.00	328.60	296.40	.53
TOTAL	DISTRICT ATTORNEY	625.00	.00	.00	328.60	296.40	.53
4752	CTY ATTY WORTHLESS CHECKS	40,082.00	483.03	.00	39,190.38	891.62	.98
TOTAL	COUNTY ATTORNEY	40,082.00	483.03	.00	39,190.38	891.62	.98
TOTAL	GENERAL ADMINISTRATION	40,707.00	483.03	.00	39,518.98	1,188.02	.97
TOTAL	ATTY ADMINISTRATION	40,707.00	483.03	.00	39,518.98	1,188.02	.97

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SELECTION CRITERIA: ALL

FUND - 212 - FORFEITURES

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4353	D A FORFEITURES	476,395.49	99,845.73	.00	423,501.31	52,894.18	.89
TOTAL	DISTRICT ATTORNEY	476,395.49	99,845.73	.00	423,501.31	52,894.18	.89
5513	CONSTBLE #1-FORFEITURES	2,000.00	.00	.00	901.51	1,098.49	.45
TOTAL	CONSTABLE PCT 1	2,000.00	.00	.00	901.51	1,098.49	.45
5522	CNSTBL 2 STATE FORFEITURE	13,437.38	7,631.61	.00	13,298.96	138.42	.99
TOTAL	CONSTABLE PCT 2	13,437.38	7,631.61	.00	13,298.96	138.42	.99
5532	CNSTBL # 3 FORFEITURES	13,000.00	237.48	.00	11,087.95	1,912.05	.85
TOTAL	CONSTABLE PCT 3	13,000.00	237.48	.00	11,087.95	1,912.05	.85
5542	CNSTBL # 4 FORFEITURES	109,000.00	.00	.00	25,682.32	83,317.68	.24
TOTAL	CONSTABLE PCT 4	109,000.00	.00	.00	25,682.32	83,317.68	.24
5552	CONSTABLE PCT 5-FORFEITUR	14,429.36	849.54	.00	6,364.19	8,065.17	.44
TOTAL	CONSTABLE PCT 5	14,429.36	849.54	.00	6,364.19	8,065.17	.44
5604	SHERIFF FORFEITURES	426,884.52	5,828.00	.00	112,261.68	314,622.84	.26
5604731	SHER MOCONET FORFEITURES	305,000.00	.00	.00	60,573.00	244,427.00	.20
5606	SHERIFF FED FORF	405,000.00	7,137.73	.00	181,318.97	223,681.03	.45
TOTAL	SHERIFF	1,136,884.52	12,965.73	.00	354,153.65	782,730.87	.31
TOTAL	PUBLIC SAFETY	1,765,146.75	121,530.09	.00	834,989.89	930,156.86	.47
TOTAL	FORFEITURES	1,765,146.75	121,530.09	.00	834,989.89	930,156.86	.47

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SELECTION CRITERIA: ALL

FUND - 214 - FEMA DISASTER GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	25,000.00	25,000.00	.00	25,000.00	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	25,000.00	25,000.00	.00	25,000.00	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	25,000.00	25,000.00	.00	25,000.00	.00	1.00
6491	FY16 FLOOD MITIG ASSIST	8,776,842.80	.00	.00	.00	8,776,842.80	.00
64922	CAT-C-ROAD & BRIDGE PW	8,320.15	.00	.00	.00	8,320.15	.00
TOTAL	FEMA-DR-4269-TX	8,320.15	.00	.00	.00	8,320.15	.00
64932	FEMA-DR-4272-TX	425,439.72	425,439.72	.00	425,439.72	.00	1.00
TOTAL	FEMA-DR-4272-TX	425,439.72	425,439.72	.00	425,439.72	.00	1.00
64940	DR4332-CAT A DEBRIS	3,392,762.04	.00	.00	3,392,762.04	.00	1.00
64941	DR4332-CATB EM	362,713.98	139,904.40	.00	362,713.98	.00	1.00
64942	DR4332-CATC PW	127,077.65	.00	.00	127,077.65	.00	1.00
64943	DR4332-CATG PARKS	2,660.00	.00	.00	2,660.00	.00	1.00
64944	DR4332-DAC	35,366.43	.00	.00	35,366.43	.00	1.00
TOTAL	FEMA-DR-4332-TX	3,920,580.10	139,904.40	.00	3,920,580.10	.00	1.00
TOTAL	FLOOD MITIGATION PROGRAMS	13,131,182.77	565,344.12	.00	4,346,019.82	8,785,162.95	.33
TOTAL	HEALTH AND WELFARE	13,131,182.77	565,344.12	.00	4,346,019.82	8,785,162.95	.33
TOTAL	FEMA DISASTER GRANTS	13,156,182.77	590,344.12	.00	4,371,019.82	8,785,162.95	.33

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SELECTION CRITERIA: ALL

FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	5,121.00	5,121.00	.00	5,121.00	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	5,121.00	5,121.00	.00	5,121.00	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	5,121.00	5,121.00	.00	5,121.00	.00	1.00
434	9TH DISTRICT COURT	333,495.40	5,872.99	.00	324,898.89	8,596.51	.97
TOTAL	9TH DISTRICT COURT	333,495.40	5,872.99	.00	324,898.89	8,596.51	.97
436	410th DISTRICT COURT	460,480.27	8,875.80	.00	456,127.07	4,353.20	.99
TOTAL	410th DISTRICT COURT	460,480.27	8,875.80	.00	456,127.07	4,353.20	.99
437	221ST DISTRICT COURT	338,640.00	5,312.83	.00	332,438.40	6,201.60	.98
TOTAL	221ST DISTRICT COURT	338,640.00	5,312.83	.00	332,438.40	6,201.60	.98
438	284TH DISTRICT COURT	584,588.82	9,978.28	.00	580,976.27	3,612.55	.99
4381	284TH D C-2ND REGION CONT	179,386.00	1,851.05	.00	154,953.45	24,432.55	.86
TOTAL	284TH DISTRICT COURT	763,974.82	11,829.33	.00	735,929.72	28,045.10	.96
439	359TH DISTRICT COURT	388,113.93	8,402.72	.00	383,374.64	4,739.29	.99
TOTAL	359TH DISTRICT COURT	388,113.93	8,402.72	.00	383,374.64	4,739.29	.99
441	418TH DISTRICT COURT	618,171.00	10,300.62	.00	610,432.22	7,738.78	.99
TOTAL	418TH DISTRICT COURT	618,171.00	10,300.62	.00	610,432.22	7,738.78	.99
442	435TH DISTRICT COURT	373,155.71	5,565.71	661.67	367,010.49	6,145.22	.98
TOTAL	435TH DISTRICT COURT	373,155.71	5,565.71	661.67	367,010.49	6,145.22	.98
465	COURT OPERATIONS	7,742,358.97	10,875.73	41.14	809,496.49	6,932,862.48	.10
465426	CRIM INDIGENT DEF CCL #1	.00	8,300.40	.00	564,276.26	-564,276.26	.00
4654261	CIVIL INDIG DEF CCL #1	.00	312.86	.00	68,680.73	-68,680.73	.00
465427	CRIM INDIGENT DEF CCL #2	.00	.00	.00	1,037.84	-1,037.84	.00
4654271	CIVIL INDIG DEF CCL #2	.00	184.88	.00	19,077.34	-19,077.34	.00
465429	CRIM INDIGENT DEF CCL #3	.00	60.00	.00	4,308.19	-4,308.19	.00
4654291	CIVIL INDIG DEF CCL #3	1,500.00	7,750.00	.00	283,222.52	-281,722.52	188.82
465430	CRIM INDIGENT DEF CCL #4	.00	4,875.00	.00	408,405.57	-408,405.57	.00
4654301	CIVIL INDIG DEF CCL #4	.00	50.00	.00	8,625.00	-8,625.00	.00
465431	CRIM INDIGENT DEF CCL #5	.00	5,027.85	.00	358,936.32	-358,936.32	.00
465434	CRIM INDIGENT DEF 9TH DC	.00	64,854.83	.00	1,289,309.10	-1,289,309.10	.00
4654341	CIVIL INDIG DEF 9TH DC	.00	70.00	.00	3,605.00	-3,605.00	.00
465436	CRIM INDIG DEF 410TH DC	.00	-145,245.55	.00	5,087.14	-5,087.14	.00
4654361	CIVIL INDIG DEF 410TH DC	6,000.00	8,985.00	.00	192,080.46	-186,080.46	32.01
465437	CRIM INDIG DEF 221ST DC	.00	41,453.67	.00	924,038.16	-924,038.16	.00
4654371	CIVIL INDIG DEF 221ST DC	.00	.00	.00	3,888.00	-3,888.00	.00
465438	CRIM INDIG DEF 284TH DC	.00	42.86	.00	916.29	-916.29	.00
4654381	CIVIL INDIG DEF 284TH DC	.00	.00	.00	3,700.00	-3,700.00	.00
465439	CRIM INDIG DEF 359TH DC	.00	40,341.86	.00	1,289,278.10	-1,289,278.10	.00
4654391	CIVIL INDIG DEF 359TH DC	.00	.00	.00	6,622.00	-6,622.00	.00
465441	CRIM INDIG DEF 418TH DC	.00	875.36	.00	9,986.67	-9,986.67	.00
4654411	CIVIL INDIG DEF 418TH DC	.00	11,140.00	.00	275,288.74	-275,288.74	.00

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FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
465442	CRIM INDIG DEF 435TH DC	.00	151,734.58	.00	1,137,844.63	-1,137,844.63	.00
TOTAL	INDIGENT DEFENSE EXPENSE	7,500.00	200,813.60	.00	6,858,214.06	-6,850,714.06	914.43
TOTAL	COURT OPERATIONS	7,749,858.97	211,689.33	41.14	7,667,710.55	82,148.42	.99
46501	INDIGENT DEFENSE	176,218.81	2,860.01	.00	173,353.67	2,865.14	.98
TOTAL	INDIGENT DEFENSE	176,218.81	2,860.01	.00	173,353.67	2,865.14	.98
465011	MENTAL HEALTH COURT SVCS	340,589.37	6,989.23	.00	335,074.34	5,515.03	.98
TOTAL	MENTAL HEALTH COURT SVCS	340,589.37	6,989.23	.00	335,074.34	5,515.03	.98
465012	URBAN COUNTIES TECHSHARE	19,690.29	19,690.29	.00	19,690.29	.00	1.00
TOTAL	URBAN COUNTIES TECHSHARE	19,690.29	19,690.29	.00	19,690.29	.00	1.00
4652	DRUG COURT	707,778.14	30,995.40	.00	692,999.55	14,778.59	.98
TOTAL	DRUG COURT	707,778.14	30,995.40	.00	692,999.55	14,778.59	.98
46521	DRUG COURT-DWI COURT	330,688.56	15,156.75	.00	313,235.13	17,453.43	.95
TOTAL	DRUG COURT-DWI COURT	330,688.56	15,156.75	.00	313,235.13	17,453.43	.95
4659	OFFICE OF COURT ADMIN	416,402.53	7,170.28	.00	409,596.79	6,805.74	.98
46592	OCA-PANIC BUTTON SECURITY	21,250.00	.00	.00	21,250.00	.00	1.00
TOTAL	OFFICE OF COURT ADMIN	437,652.53	7,170.28	.00	430,846.79	6,805.74	.98
TOTAL	JUDICIAL	13,038,507.80	350,711.29	702.81	12,843,121.75	195,386.05	.99
TOTAL	JURY	13,043,628.80	355,832.29	702.81	12,848,242.75	195,386.05	.99

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FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	103,392.86	103,392.86	.00	103,392.86	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	103,392.86	103,392.86	.00	103,392.86	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	103,392.86	103,392.86	.00	103,392.86	.00	1.00
6122	RECYCLE STATION-PCT 1	248,900.73	4,157.88	.00	202,772.71	46,128.02	.81
TOTAL	COMMISSIONER PCT 1	248,900.73	4,157.88	.00	202,772.71	46,128.02	.81
6142	RECYCLE STATION-PCT 3	968,521.58	25,944.53	17.98	858,113.49	110,408.09	.89
TOTAL	COMMISSIONER PCT 3	968,521.58	25,944.53	17.98	858,113.49	110,408.09	.89
TOTAL	CONSERVATION	1,217,422.31	30,102.41	17.98	1,060,886.20	156,536.11	.87
61380	MONT CO PCT2 PARKS	192,667.00	2,785.62	.00	192,368.82	298.18	1.00
TOTAL	PCT 2 FACILITIES	192,667.00	2,785.62	.00	192,368.82	298.18	1.00
TOTAL	COMMISSIONER PCT 2	192,667.00	2,785.62	.00	192,368.82	298.18	1.00
61480	SOUTH COUNTY COMM CENTER	280,173.08	2,882.42	.00	168,581.57	111,591.51	.60
61481	ROBINSON RD COMM CENTER	5,000.00	.00	.00	375.00	4,625.00	.08
61482	OKLAHOMA COMM CENTER	5,000.00	.00	.00	1,131.00	3,869.00	.23
61485	SPRING CREEK GREENWAY N.C	342,889.49	5,949.10	.00	269,073.40	73,816.09	.78
5533	GREENWAY SECURITY	.00	.00	.00	21,342.71	-21,342.71	.00
TOTAL	SPRING CREEK GREENWAY N.C	342,889.49	5,949.10	.00	290,416.11	52,473.38	.85
TOTAL	PCT 3 PARKS AND COMM CEN	633,062.57	8,831.52	.00	460,503.68	172,558.89	.73
TOTAL	COMMISSIONER PCT 3	633,062.57	8,831.52	.00	460,503.68	172,558.89	.73
61580	EAST MC SENIOR CENTER	11,550.00	234.70	.00	6,751.72	4,798.28	.58
61582	MONT CO PCT 4 PARKS	152,108.64	2,208.71	209.96	90,574.57	61,534.07	.60
TOTAL	PCT 4 PARKS AND COMM CENT	163,658.64	2,443.41	209.96	97,326.29	66,332.35	.59
TOTAL	COMMISSIONER PCT 4	163,658.64	2,443.41	209.96	97,326.29	66,332.35	.59
TOTAL	FACILITIES	989,388.21	14,060.55	209.96	750,198.79	239,189.42	.76
61431	LIRAP-LOCAL INIT GRT-CMR3	166,621.00	.00	.00	166,621.00	.00	1.00
TOTAL	COMMISSIONER PCT 3	166,621.00	.00	.00	166,621.00	.00	1.00
TOTAL	HEALTH AND WELFARE	166,621.00	.00	.00	166,621.00	.00	1.00
600	COUNTY ENGINEER	1,851,067.38	29,480.29	.00	1,767,593.53	83,473.85	.95
TOTAL	COUNTY ENGINEER	1,851,067.38	29,480.29	.00	1,767,593.53	83,473.85	.95
612	COMMISSIONER PCT 1	11,651,221.41	200,352.35	.00	8,845,491.97	2,805,729.44	.76
61202	COMMR PCT 1-TXDOT REIMB	2,892.08	.00	.00	.00	2,892.08	.00
6121	COMMR PCT 1 - LAKE PARK	280,240.35	8,756.47	.00	236,690.28	43,550.07	.84
TOTAL	COMMISSIONER PCT 1	11,934,353.84	209,108.82	.00	9,082,182.25	2,852,171.59	.76

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SELECTION CRITERIA: ALL

FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6120	COMMR PCT 1-SUSPENSE	60,911.87	.00	.00	.00	60,911.87	.00
TOTAL	COMMR PCT 1-SUSPENSE	60,911.87	.00	.00	.00	60,911.87	.00
613	COMMISSIONER PCT 2	8,852,733.46	371,445.05	.00	7,523,764.83	1,328,968.63	.85
61302	COMMR PCT 2-TxDOT REIMB	22,254.58	.00	.00	.00	22,254.58	.00
TOTAL	COMMISSIONER PCT 2	8,874,988.04	371,445.05	.00	7,523,764.83	1,351,223.21	.85
6130	COMMR PCT 2-SUSPENSE	710,180.73	.00	.00	167,748.99	542,431.74	.24
TOTAL	COMMR PCT 2-SUSPENSE	710,180.73	.00	.00	167,748.99	542,431.74	.24
61301	COMMR PCT 2-SURA PROJECT	58,408.00	.00	15,950.00	55,926.00	2,482.00	.96
TOTAL	COMMR PCT 2-SURA PROJECT	58,408.00	.00	15,950.00	55,926.00	2,482.00	.96
614	COMMISSIONER PCT 3	10,361,696.24	171,030.83	-94.26	5,233,892.10	5,127,804.14	.51
6147	TRAFFIC OPERATIONS	2,432,985.22	51,001.05	.00	2,171,020.90	261,964.32	.89
TOTAL	COMMISSIONER PCT 3	12,794,681.46	222,031.88	-94.26	7,404,913.00	5,389,768.46	.58
615	COMMISSIONER PCT 4	10,290,240.58	311,675.85	.00	8,752,556.70	1,537,683.88	.85
61502	COMMR PCT 4-TxDOT REIMB	316.00	.00	.00	.00	316.00	.00
TOTAL	COMMISSIONER PCT 4	10,290,556.58	311,675.85	.00	8,752,556.70	1,537,999.88	.85
6150	COMMR PCT 4-SUSPENSE	1,034,948.82	.00	.00	.00	1,034,948.82	.00
TOTAL	COMMR PCT 4-SUSPENSE	1,034,948.82	.00	.00	.00	1,034,948.82	.00
TOTAL	PUBLIC TRANSPORTATION	47,610,096.72	1,143,741.89	15,855.74	34,754,685.30	12,855,411.42	.73
TOTAL	ROAD AND BRIDGE	50,086,921.10	1,291,297.71	16,083.68	36,835,784.15	13,251,136.95	.74

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FUND - 217 - SHERIFF COMMISSARY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5122	SHERIFF COMMISSARY	798,521.47	88,872.88	.00	782,365.69	16,155.78	.98
51221	SHERIFF COMMISSARY STAFF	215,972.00	1,650.07	.00	84,840.94	131,131.06	.39
TOTAL	JAIL	1,014,493.47	90,522.95	.00	867,206.63	147,286.84	.85
TOTAL	PUBLIC SAFETY	1,014,493.47	90,522.95	.00	867,206.63	147,286.84	.85
TOTAL	SHERIFF COMMISSARY	1,014,493.47	90,522.95	.00	867,206.63	147,286.84	.85

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FUND - 218 - MEMORIAL LIBRARY - SPECIA

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
65117	MEMORIAL GIFT GENERAL	170,605.57	142.00	.00	112,536.09	58,069.48	.66
65118	GENEALOGY GIFT/RONALD JAC	43,411.26	.00	.00	5,180.41	38,230.85	.12
TOTAL	MEMORIAL LIBRARY	214,016.83	142.00	.00	117,716.50	96,300.33	.55
TOTAL	CULTURE AND RECREATION	214,016.83	142.00	.00	117,716.50	96,300.33	.55
TOTAL	MEMORIAL LIBRARY - SPECIA	214,016.83	142.00	.00	117,716.50	96,300.33	.55

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SELECTION CRITERIA: ALL

FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
642020	CDBG YR 20 ADMIN	492,361.40	8,128.87	.00	459,254.44	33,106.96	.93
642021	CDBG YR 20 REHAB PD	25,000.00	.00	.00	24,892.74	107.26	1.00
642022	CDBG YR 20 HOUSING REHAB	114,407.00	.00	.00	.00	114,407.00	.00
642023	CDBG YR 20 SOCIAL SERVICE	369,000.00	41,517.74	.00	323,999.94	45,000.06	.88
642024	CDBG YR 20 BLDG LS/PURCH	385,978.00	.00	.00	385,977.08	.92	1.00
642025	CDBG YR 20 MCYS	2,000,000.00	.00	.00	9,500.00	1,990,500.00	.00
642026	CDBG YR 20 PROJ CONTINGEN	75,060.60	.00	.00	.00	75,060.60	.00
TOTAL	CDBG - YEAR 20	3,461,807.00	49,646.61	.00	1,203,624.20	2,258,182.80	.35
642612	WILLIS BLDG-PROG INC	34,182.50	32,208.77	.00	34,182.50	.00	1.00
6426121	LONESTAR BLDG-PROG INC	24,075.00	16,742.52	.00	24,075.00	.00	1.00
642613	MAGNOLIA BLDG-PROG INC	9,550.00	2,540.99	.00	9,550.00	.00	1.00
6426132	MAGNOLIA CLINIC-PROG INC	27,589.88	16,323.12	.00	27,589.88	.00	1.00
642615	SPLENDORA BLDG-PROG INC	62,750.00	38,087.91	.00	62,750.00	.00	1.00
64295	CDBG/\$1,956,872 - YEAR 15	4,829.85	.00	.00	1,300.00	3,529.85	.27
64296	CDBG/\$2,118,292 - YEAR 16	79,791.29	5,075.60	.00	69,340.85	10,450.44	.87
642974	CDBG YR 17 HOUSING DEMO.	27,655.58	.00	.00	18,682.60	8,973.98	.68
642975	CDBG YR 17 HOUSING REHAB	43,387.04	.00	.00	28,950.50	14,436.54	.67
642977	CDBG YR 17 HC DAY CENTER	502,746.54	.00	.00	463,864.00	38,882.54	.92
TOTAL	CDBG/\$2,244,177 - YEAR 17	573,790.16	.00	.00	511,497.10	62,293.06	.89
6429801	CDBG YR 18-MCYS	400,000.00	.00	.00	1,250.00	398,750.00	.00
642986	CDBG YR 18 HOUSING DEMO	85,095.84	.00	.00	776.98	84,318.86	.01
642988	CDBG YR 18 HOUSING REHAB	200,000.00	.00	.00	133,944.00	66,056.00	.67
642989	CDBG YR 18 HOMELESS EMPOW	346,724.57	58,153.18	.00	336,574.61	10,149.96	.97
TOTAL	CDBG/\$2,172,630 - YEAR 18	1,031,820.41	58,153.18	.00	472,545.59	559,274.82	.46
642990	CDBG YR 19 ADMIN	15,811.17	.00	.00	100.06	15,711.11	.01
642991	CDBG YR 19 REHAB PD	176.89	.00	.00	.00	176.89	.00
642992	CDBG YR 19 DEMOLITION	50,000.00	.00	.00	.00	50,000.00	.00
642993	CDBG YR 19 HOUSTING REHAB	20,000.00	.00	.00	.00	20,000.00	.00
642994	CDBG YR 19 SOCIAL SERVICE	2.81	.00	.00	.00	2.81	.00
642995	CDBG YR 19 BLDG L/P PCT1	.92	.00	.00	.00	.92	.00
642996	CDBG YR 19 NEW DANVILLE	928,660.00	67,222.30	.00	772,270.79	156,389.21	.83
TOTAL	CDBG/\$2,301,631 - YEAR 19	1,014,651.79	67,222.30	.00	772,370.85	242,280.94	.76
6440400	HESG YR 5 - ADMIN	27.57	.00	.00	.00	27.57	.00
TOTAL	HESG/\$172,087 - YEAR 4	27.57	.00	.00	.00	27.57	.00
TOTAL	CDBG/\$1.7MIL-YEAR 1	6,324,865.45	286,001.00	.00	3,188,825.97	3,136,039.48	.50
643924	HOME YR 12 DOWN PMT ASST	267,314.75	.00	.00	193,302.54	74,012.21	.72
TOTAL	HOME/\$465,806 - YEAR 12	267,314.75	.00	.00	193,302.54	74,012.21	.72
643931	HOME YR 13 TRANSL HSG	331,562.75	.00	.00	.00	331,562.75	.00
643932	HOME YR 13 CHDO	1,634.28	.00	.00	1,634.28	.00	1.00
TOTAL	HOME/\$442,085 - YEAR 13	333,197.03	.00	.00	1,634.28	331,562.75	.00
643940	HOME YR 14 ADMIN	.45	.00	.00	.00	.45	.00

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FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
643941	HOME YR 14 ANGEL REACH	353,223.75	.00	.00	.00	353,223.75	.00
643942	HOME YR 14 CHDO	2,264.03	.00	.00	2,264.03	.00	1.00
TOTAL	HOME 470,965 YEAR 14	355,488.23	.00	.00	2,264.03	353,224.20	.01
643950	HOME YR 15 - ADMIN	47,195.00	550.37	.00	44,249.48	2,945.52	.94
643951	HOME YR 15 - ANGEL REACH	353,223.75	.00	.00	.00	353,223.75	.00
643952	HOME YR 15 - CHDO	71,535.25	.00	.00	69,166.26	2,368.99	.97
TOTAL	HOME YEAR 15	471,954.00	550.37	.00	113,415.74	358,538.26	.24
TOTAL	HOME PROGRAM/\$750K-YR 1	1,427,954.01	550.37	.00	310,616.59	1,117,337.42	.22
6436	HOME PROGRAM/\$520,649-YR7	120,000.00	.00	.00	.00	120,000.00	.00
TOTAL	HOME PROGRAM/\$520,649-YR7	120,000.00	.00	.00	.00	120,000.00	.00
6440500	ESG YR 6 ADMIN	28.32	.00	.00	.00	28.32	.00
6440501	ESG YR 6 SOCIAL SERVICES	577.42	.00	.00	.00	577.42	.00
TOTAL	HESG/\$190,017 - YEAR 5	605.74	.00	.00	.00	605.74	.00
6440600	ESG YR 7 ADMIN	3.95	.00	.00	.00	3.95	.00
TOTAL	HESG / \$195,580 - YEAR 6	3.95	.00	.00	.00	3.95	.00
644070	HESG YR 7 ADMIN	7,770.00	.00	.00	7,769.70	.30	1.00
644071	HESG YR 7 SOCIAL SERVICES	199,440.00	60,853.93	.00	199,440.00	.00	1.00
TOTAL	HESG YEAR 7	207,210.00	60,853.93	.00	207,209.70	.30	1.00
TOTAL	CDBG DISASTER REC GRANT	207,819.69	60,853.93	.00	207,209.70	609.99	1.00
TOTAL	HEALTH AND WELFARE	8,080,639.15	347,405.30	.00	3,706,652.26	4,373,986.89	.46
TOTAL	COMMUNITY DEVELOPMENT	8,080,639.15	347,405.30	.00	3,706,652.26	4,373,986.89	.46

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SELECTION CRITERIA: ALL

FUND - 221 - LAW LIBRARY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
426221	CCL 1 - LAW LIBRARY	1,815.00	59.00	.00	708.00	1,107.00	.39
TOTAL	COUNTY COURT AT LAW #1	1,815.00	59.00	.00	708.00	1,107.00	.39
427221	CCL 2 - LAW LIBRARY	2,153.00	59.00	.00	1,967.00	186.00	.91
TOTAL	COUNTY COURT AT LAW #2	2,153.00	59.00	.00	1,967.00	186.00	.91
429221	CCL 3 - LAW LIBRARY	5,500.00	.00	.00	3,306.00	2,194.00	.60
TOTAL	COUNTY COURT AT LAW #3	5,500.00	.00	.00	3,306.00	2,194.00	.60
430221	CCL 4 - LAW LIBRARY	2,000.00	59.00	.00	941.00	1,059.00	.47
TOTAL	COUNTY COURT AT LAW #4	2,000.00	59.00	.00	941.00	1,059.00	.47
431221	CCL 5 - LAW LIBRARY	1,760.00	155.68	.00	1,504.82	255.18	.86
TOTAL	COUNTY COURT AT LAW #5	1,760.00	155.68	.00	1,504.82	255.18	.86
434221	9TH DIST CT - LAW LIBRARY	1,650.00	710.00	.00	1,203.00	447.00	.73
TOTAL	9TH DISTRICT COURT	1,650.00	710.00	.00	1,203.00	447.00	.73
436221	410 DIST CT - LAW LIBRARY	1,565.00	154.00	.00	1,477.00	88.00	.94
TOTAL	410th DISTRICT COURT	1,565.00	154.00	.00	1,477.00	88.00	.94
437221	221ST DC - LAW LIBRARY	1,740.00	931.60	.00	1,495.60	244.40	.86
TOTAL	221ST DISTRICT COURT	1,740.00	931.60	.00	1,495.60	244.40	.86
438221	284TH DC - LAW LIBRARY	2,360.00	59.00	.00	1,308.00	1,052.00	.55
TOTAL	284TH DISTRICT COURT	2,360.00	59.00	.00	1,308.00	1,052.00	.55
439221	359TH DC - LAW LIBRARY	2,317.00	187.70	.00	836.70	1,480.30	.36
TOTAL	359TH DISTRICT COURT	2,317.00	187.70	.00	836.70	1,480.30	.36
441221	418TH DC - LAW LIBRARY	2,335.00	98.00	.00	1,608.40	726.60	.69
TOTAL	418TH DISTRICT COURT	2,335.00	98.00	.00	1,608.40	726.60	.69
442221	435TH DC - LAW LIBRARY	1,680.00	695.10	.00	1,226.10	453.90	.73
TOTAL	435TH DISTRICT COURT	1,680.00	695.10	.00	1,226.10	453.90	.73
465221	CRT OPER - LAW LIBRARY	800.00	310.00	.00	310.00	490.00	.39
TOTAL	COURT OPERATIONS	800.00	310.00	.00	310.00	490.00	.39
476	LAW LIBRARY	265,523.00	25,979.63	.00	255,245.93	10,277.07	.96
TOTAL	LAW LIBRARY	265,523.00	25,979.63	.00	255,245.93	10,277.07	.96
TOTAL	LEGAL SERVICES	293,198.00	29,457.71	.00	273,137.55	20,060.45	.93
TOTAL	LAW LIBRARY	293,198.00	29,457.71	.00	273,137.55	20,060.45	.93

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SELECTION CRITERIA: ALL

FUND - 224 - JUVENILE PROBATION-STATE

ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5711306	FOSTER CARE TITLE IV-E/19	42,653.63	.00	.00	.00	42,653.63	.00
57114601	BASIC SUPERVISION A/18	503,966.31	1,580.49	.00	503,943.22	23.09	1.00
57114602	COMMUNITY PROGRAMS A/18	615,248.72	2,648.47	.00	615,248.72	.00	1.00
57114603	PRE & POST ADJ FACIL A/18	237,798.00	26,336.70	.00	237,798.00	.00	1.00
57114604	COMMITMENT DIVERSION A/18	268,657.00	6,597.26	.00	268,657.00	.00	1.00
57114605	MENTAL HEALTH A/18	205,939.46	7,262.10	.00	205,937.88	1.58	1.00
TOTAL	JUV PROB/STATE AID-A/18	1,831,609.49	44,425.02	.00	1,831,584.82	24.67	1.00
57114701	BASIC SUPERVISION A/19	540,647.27	9,632.60	.00	37,183.17	503,464.10	.07
57114702	COMMUNITY PROGRAMS A/19	662,691.00	15,217.82	.00	42,035.41	620,655.59	.06
57114703	PRE & POST ADJ FAC A/19	251,899.00	.00	.00	.00	251,899.00	.00
57114704	COMMITMENT DIVERSION A/19	223,776.00	.00	.00	.00	223,776.00	.00
57114705	MENTAL HEALTH A/19	217,720.00	3,410.42	.00	16,179.56	201,540.44	.07
TOTAL	JUV PROB/STATE AID-A/19	1,896,733.27	28,260.84	.00	95,398.14	1,801,335.13	.05
571155	JUV JUS ALT ED PRG-P/18	533,943.64	-19.04	.00	380,664.29	153,279.35	.71
571156	JUV JUS ALT ED PGR-P/19	1,649,392.48	8,044.00	.00	33,173.39	1,616,219.09	.02
57117	JUVENILE PROBATION-LOCAL	87,635.54	911.93	.00	3,939.96	83,695.58	.04
5711840	RDA PROG-17-D0174	11,737.11	.00	.00	2,987.87	8,749.24	.25
5711841	RDA PRG-17-D0274	71,939.40	12,256.78	.00	54,542.68	17,396.72	.76
5711842	RDA PRG-18-D0144	68,985.00	5,859.00	.00	31,374.00	37,611.00	.45
5711843	RDA PRG-18-D0145	51,030.00	3,024.00	.00	31,941.00	19,089.00	.63
5711844	RDA PRG-18-D0153	51,030.00	5,859.00	.00	31,374.00	19,656.00	.61
5711845	RDA PRG-18-D0154	51,030.00	5,859.00	.00	34,776.00	16,254.00	.68
5711846	RDA PRG-18-D0295	29,214.00	10,062.60	.00	10,387.20	18,826.80	.36
TOTAL	JUV PROB/RDA PROG	334,965.51	42,920.38	.00	197,382.75	137,582.76	.59
TOTAL	JUVENILE PROBATION	6,376,933.56	124,543.13	.00	2,542,143.35	3,834,790.21	.40
TOTAL	PUBLIC SAFETY	6,376,933.56	124,543.13	.00	2,542,143.35	3,834,790.21	.40
TOTAL	JUVENILE PROBATION-STATE	6,376,933.56	124,543.13	.00	2,542,143.35	3,834,790.21	.40

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SELECTION CRITERIA: ALL

FUND - 225 - RECORDS MGMT/PRESERVATION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40311	CTY CLK/RECORDS MGMT/PRES	906,071.02	19,067.35	.00	765,093.46	140,977.56	.84
TOTAL	COUNTY CLERK	906,071.02	19,067.35	.00	765,093.46	140,977.56	.84
TOTAL	GENERAL ADMINISTRATION	906,071.02	19,067.35	.00	765,093.46	140,977.56	.84
TOTAL	RECORDS MGMT/PRESERVATION	906,071.02	19,067.35	.00	765,093.46	140,977.56	.84

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SELECTION CRITERIA: ALL

FUND - 226 - PRE-TRIAL DIVERSION FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
43513	PRE-TRIAL DIVERSION	118,033.00	-535.07	.00	74,229.66	43,803.34	.63
TOTAL	DISTRICT ATTORNEY	118,033.00	-535.07	.00	74,229.66	43,803.34	.63
TOTAL	JUDICIAL	118,033.00	-535.07	.00	74,229.66	43,803.34	.63
TOTAL	PRE-TRIAL DIVERSION FUND	118,033.00	-535.07	.00	74,229.66	43,803.34	.63

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SELECTION CRITERIA: ALL

FUND - 232 - AIRPORT GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
629132	AIRPORT GRANTS	22,208.65	.00	.00	.00	22,208.65	.00
6291322	AIRPORT-RAMP GRANT FY18	100,000.00	9,323.65	.00	93,038.05	6,961.95	.93
6291323	AIRPORT-RAMP GRANT FY19	50,000.00	.00	.00	.00	50,000.00	.00
629134	1212LONES GRANT	3.69	.00	.00	.00	3.69	.00
629135	1212CONRO	87,529.59	.00	.00	.00	87,529.59	.00
629136	16MPCONRO	6,756.00	6,756.00	.00	6,756.00	.00	1.00
629137	1612CNROE	1,798.40	1,746.40	.00	1,746.40	52.00	.97
629138	1812CONRO	7,865,100.00	1,917,778.98	.00	1,917,778.98	5,947,321.02	.24
TOTAL	AIRPORT	8,133,396.33	1,935,605.03	.00	2,019,319.43	6,114,076.90	.25
TOTAL	PUBLIC TRANSPORTATION	8,133,396.33	1,935,605.03	.00	2,019,319.43	6,114,076.90	.25
TOTAL	AIRPORT GRANTS	8,133,396.33	1,935,605.03	.00	2,019,319.43	6,114,076.90	.25

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FUND - 233 - MENTAL HEALTH FACILITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	907,409.46	.00	907,409.46	-907,409.46	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	907,409.46	.00	907,409.46	-907,409.46	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	907,409.46	.00	907,409.46	-907,409.46	.00
6311	MENTAL HEALTH	15,122,373.00	1,253,557.24	.00	14,690,217.38	432,155.62	.97
TOTAL	MENTAL HEALTH	15,122,373.00	1,253,557.24	.00	14,690,217.38	432,155.62	.97
TOTAL	HEALTH AND WELFARE	15,122,373.00	1,253,557.24	.00	14,690,217.38	432,155.62	.97
TOTAL	MENTAL HEALTH FACILITY	15,122,373.00	2,160,966.70	.00	15,597,626.84	-475,253.84	1.03

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FUND - 234 - RECORDS MANAGEMENT COUNTY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
409310	RECORDS MNGT COUNTY	39,471.00	79.12	.00	21,817.64	17,653.36	.55
TOTAL	NON-DEPARTMENTAL	39,471.00	79.12	.00	21,817.64	17,653.36	.55
TOTAL	GENERAL ADMINISTRATION	39,471.00	79.12	.00	21,817.64	17,653.36	.55
560141	SHERIFF/RECORDS MGT DIVN	609,541.34	10,419.10	.00	595,763.31	13,778.03	.98
TOTAL	SHERIFF	609,541.34	10,419.10	.00	595,763.31	13,778.03	.98
TOTAL	PUBLIC SAFETY	609,541.34	10,419.10	.00	595,763.31	13,778.03	.98
TOTAL	RECORDS MANAGEMENT COUNTY	649,012.34	10,498.22	.00	617,580.95	31,431.39	.95

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SELECTION CRITERIA: ALL

FUND - 235 - RECORDS MGMT DIST CLERK

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
450110	RECORDS MGMT DIST CLERK	79,709.00	334.17	.00	72,048.17	7,660.83	.90
TOTAL	DISTRICT CLERK	79,709.00	334.17	.00	72,048.17	7,660.83	.90
TOTAL	GENERAL ADMINISTRATION	79,709.00	334.17	.00	72,048.17	7,660.83	.90
TOTAL	RECORDS MGMT DIST CLERK	79,709.00	334.17	.00	72,048.17	7,660.83	.90

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FUND - 237 - DIST CLERK RECORDS PRESER

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
45030	DISTRICT CLERK REC PRESV	100,000.00	.00	.00	98,590.31	1,409.69	.99
TOTAL	DISTRICT CLERK	100,000.00	.00	.00	98,590.31	1,409.69	.99
TOTAL	JUDICIAL	100,000.00	.00	.00	98,590.31	1,409.69	.99
TOTAL	DIST CLERK RECORDS PRESER	100,000.00	.00	.00	98,590.31	1,409.69	.99

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SELECTION CRITERIA: ALL

FUND - 238 - COURT GUARDIANSHIP

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40933	COURT GUARDIANSHIP	32,000.00	475.00	.00	16,927.49	15,072.51	.53
TOTAL	NON-DEPARTMENTAL	32,000.00	475.00	.00	16,927.49	15,072.51	.53
TOTAL	JUDICIAL	32,000.00	475.00	.00	16,927.49	15,072.51	.53
TOTAL	COURT GUARDIANSHIP	32,000.00	475.00	.00	16,927.49	15,072.51	.53

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FUND - 239 - COURT REPORTER SVC FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4269	COURT REPORTER CCL 1	3,998.37	415.00	.00	4,191.59	-193.22	1.05
TOTAL	COURT REPORTER CCL 1	3,998.37	415.00	.00	4,191.59	-193.22	1.05
4279	COURT REPORTER CCL 2	6,100.00	.00	.00	2,317.23	3,782.77	.38
TOTAL	COURT REPORTER CCL 2	6,100.00	.00	.00	2,317.23	3,782.77	.38
4299	COURT REPORTER CCL 3	13,139.00	.00	.00	7,711.70	5,427.30	.59
TOTAL	COURT REPORTER CCL 3	13,139.00	.00	.00	7,711.70	5,427.30	.59
4309	COURT REPORTER CCL 4	8,100.00	.00	.00	4,225.27	3,874.73	.52
TOTAL	COURT REPORTER CCL 4	8,100.00	.00	.00	4,225.27	3,874.73	.52
4319	COURT REPORTER CCL 5	3,900.00	.00	.00	2,188.97	1,711.03	.56
TOTAL	COURT REPORTER CCL 5	3,900.00	.00	.00	2,188.97	1,711.03	.56
4349	COURT REPORTER 9TH DC	8,500.00	.00	.00	2,990.82	5,509.18	.35
TOTAL	COURT REPORTER 9TH DC	8,500.00	.00	.00	2,990.82	5,509.18	.35
4369	COURT REPORTER 410 DC	15,300.00	450.53	.00	4,475.24	10,824.76	.29
TOTAL	COURT REPORTER 410 DC	15,300.00	450.53	.00	4,475.24	10,824.76	.29
4379	COURT REPORTER 221 DC	5,800.00	.00	.00	3,255.00	2,545.00	.56
TOTAL	COURT REPORTER 221 DC	5,800.00	.00	.00	3,255.00	2,545.00	.56
4389	COURT REPORTER 284 DC	12,579.21	1,167.07	.00	8,888.60	3,690.61	.71
TOTAL	COURT REPORTER 284 DC	12,579.21	1,167.07	.00	8,888.60	3,690.61	.71
4399	COURT REPORTER 359 DC	10,251.00	.00	.00	6,001.38	4,249.62	.59
TOTAL	COURT REPORTER 359 DC	10,251.00	.00	.00	6,001.38	4,249.62	.59
4419	COURT REPORTER 418 DC	19,559.19	1,514.00	.00	19,824.15	-264.96	1.01
TOTAL	COURT REPORTER 418 DC	19,559.19	1,514.00	.00	19,824.15	-264.96	1.01
4429	COURT REPORTER 435 DC	8,700.00	.00	.00	6,601.74	2,098.26	.76
TOTAL	COURT REPORTER 435 DC	8,700.00	.00	.00	6,601.74	2,098.26	.76
465239	COURT REPORTER CT OPS	39,521.92	1,026.24	.00	40,508.92	-987.00	1.02
TOTAL	COURT REPORTER CT OPS	39,521.92	1,026.24	.00	40,508.92	-987.00	1.02
TOTAL	JUDICIAL	155,448.69	4,572.84	.00	113,180.61	42,268.08	.73
TOTAL	COURT REPORTER SVC FUND	155,448.69	4,572.84	.00	113,180.61	42,268.08	.73

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SELECTION CRITERIA: ALL

FUND - 240 - COURTHOUSE SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5121240	COURTHOUSE SECURITY	397,321.04	6,302.85	.00	362,849.54	34,471.50	.91
TOTAL	JAIL	397,321.04	6,302.85	.00	362,849.54	34,471.50	.91
TOTAL	PUBLIC SAFETY	397,321.04	6,302.85	.00	362,849.54	34,471.50	.91
TOTAL	COURTHOUSE SECURITY	397,321.04	6,302.85	.00	362,849.54	34,471.50	.91

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SELECTION CRITERIA: ALL

FUND - 241 - COURT TECHNOLOGY CNTY/DIS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
426241	CCL 1-CTY/DIST CT TECH	457.00	37.99	.00	379.90	77.10	.83
TOTAL	COUNTY COURT AT LAW #1	457.00	37.99	.00	379.90	77.10	.83
427241	CCL 2-CTY/DIST CT TECH	942.00	.00	.00	630.00	312.00	.67
TOTAL	COUNTY COURT AT LAW #2	942.00	.00	.00	630.00	312.00	.67
429241	CCL 3-CTY/DIST CT TECH	548.02	.00	.00	252.00	296.02	.46
TOTAL	COUNTY COURT AT LAW #3	548.02	.00	.00	252.00	296.02	.46
431241	CCL 5-CTY/DIST CT TECH	456.00	37.99	.00	455.88	.12	1.00
TOTAL	COUNTY COURT AT LAW #5	456.00	37.99	.00	455.88	.12	1.00
434241	9TH DC-CTY/DIST CT TECH	431.98	37.99	.00	408.34	23.64	.95
TOTAL	9TH DISTRICT COURT	431.98	37.99	.00	408.34	23.64	.95
436241	410TH DC-CTY/DIST CT TECH	818.92	789.99	.00	789.99	28.93	.96
TOTAL	410th DISTRICT COURT	818.92	789.99	.00	789.99	28.93	.96
437241	221ST DC-CTY/DIST CT TECH	337.90	25.90	.00	330.86	7.04	.98
TOTAL	221ST DISTRICT COURT	337.90	25.90	.00	330.86	7.04	.98
438241	284TH DC-CTY/DIST CT TECH	312.00	25.90	.00	310.80	1.20	1.00
TOTAL	284TH DISTRICT COURT	312.00	25.90	.00	310.80	1.20	1.00
439241	359TH DC-CTY/DIST CT TECH	312.00	22.20	.00	327.97	-15.97	1.05
TOTAL	359TH DISTRICT COURT	312.00	22.20	.00	327.97	-15.97	1.05
441241	418TH DC-CTY/DIST CT TECH	624.00	25.90	.00	259.00	365.00	.42
TOTAL	418TH DISTRICT COURT	624.00	25.90	.00	259.00	365.00	.42
442241	435TH DC-CTY/DIST CT TECH	1,552.31	376.30	.00	794.19	758.12	.51
TOTAL	435TH DISTRICT COURT	1,552.31	376.30	.00	794.19	758.12	.51
4659241	CT OPNS-CTY/DIST CT TECH	7,730.19	22.20	.00	6,873.07	857.12	.89
TOTAL	COURT OPERATIONS	7,730.19	22.20	.00	6,873.07	857.12	.89
TOTAL	JUDICIAL	14,522.32	1,402.36	.00	11,812.00	2,710.32	.81
TOTAL	COURT TECHNOLOGY CNTY/DIS	14,522.32	1,402.36	.00	11,812.00	2,710.32	.81

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FUND - 243 - JUSTICE CRT TECHNOLOGY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	1,678.09	1,678.09	.00	1,678.09	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	1,678.09	1,678.09	.00	1,678.09	.00	1.00
TOTAL	SPECIAL REVENUE FUNDS	1,678.09	1,678.09	.00	1,678.09	.00	1.00
455243	JP 1 JUSTICE CT TECH	30,904.09	23.45	.00	21,907.90	8,996.19	.71
TOTAL	JUSTICE OF PEACE PCT 1	30,904.09	23.45	.00	21,907.90	8,996.19	.71
456243	JP 2 JUSTICE CT TECH	6,025.00	37.19	.00	5,446.28	578.72	.90
TOTAL	JUSTICE OF PEACE PCT 2	6,025.00	37.19	.00	5,446.28	578.72	.90
458243	JP 4 JUSTICE CT TECH	7,954.35	.00	.00	7,469.35	485.00	.94
TOTAL	JUSTICE OF PEACE PCT 4	7,954.35	.00	.00	7,469.35	485.00	.94
459243	JP 5 JUSTICE CT TECH	5,485.00	.00	.00	5,000.00	485.00	.91
TOTAL	JUSTICE OF PEACE PCT 5	5,485.00	.00	.00	5,000.00	485.00	.91
TOTAL	JUDICIAL	50,368.44	60.64	.00	39,823.53	10,544.91	.79
TOTAL	JUSTICE CRT TECHNOLOGY	52,046.53	1,738.73	.00	41,501.62	10,544.91	.80

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FUND - 244 - JUVENILE CASE MANAGER

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
45512	JP 1-JUVENILE CASE DIV	119,179.00	930.49	.00	86,548.09	32,630.91	.73
TOTAL	JUSTICE OF PEACE PCT 1	119,179.00	930.49	.00	86,548.09	32,630.91	.73
45612	JP 2-JUVENILE CASE DIV	51,616.00	777.05	.00	51,615.28	.72	1.00
TOTAL	JUSTICE OF PEACE PCT 2	51,616.00	777.05	.00	51,615.28	.72	1.00
45712	JP 3-JUVENILE CASE DIV	64,320.00	977.98	.00	64,318.85	1.15	1.00
TOTAL	JUSTICE OF PEACE PCT 3	64,320.00	977.98	.00	64,318.85	1.15	1.00
45812	JP 4-JUVENILE CASE DIV	61,979.00	975.93	.00	61,911.68	67.32	1.00
TOTAL	JUSTICE OF PEACE PCT 4	61,979.00	975.93	.00	61,911.68	67.32	1.00
TOTAL	JUDICIAL	297,094.00	3,661.45	.00	264,393.90	32,700.10	.89
TOTAL	JUVENILE CASE MANAGER	297,094.00	3,661.45	.00	264,393.90	32,700.10	.89

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FUND - 246 - BOND SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5728	BOND SUPERVISION	622,877.25	7,757.68	.00	609,427.05	13,450.20	.98
TOTAL	ADULT PROBATION	622,877.25	7,757.68	.00	609,427.05	13,450.20	.98
TOTAL	PUBLIC SAFETY	622,877.25	7,757.68	.00	609,427.05	13,450.20	.98
TOTAL	BOND SUPERVISION	622,877.25	7,757.68	.00	609,427.05	13,450.20	.98

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FUND - 247 - BASIC SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	179,328.80	75,500.00	.00	155,500.00	23,828.80	.87
TOTAL	SPECIAL REVENUE FUNDS	179,328.80	75,500.00	.00	155,500.00	23,828.80	.87
TOTAL	SPECIAL REVENUE FUNDS	179,328.80	75,500.00	.00	155,500.00	23,828.80	.87
572221	BASIC SUPERVISION 18-19	4,435,251.00	128.93	.00	3,303,570.20	1,131,680.80	.74
572222	AP - BASIC SUPERVIS FY19	3,890,366.00	5,621.39	.00	206,831.89	3,683,534.11	.05
TOTAL	ADULT PROBATION	8,325,617.00	5,750.32	.00	3,510,402.09	4,815,214.91	.42
TOTAL	PUBLIC SAFETY	8,325,617.00	5,750.32	.00	3,510,402.09	4,815,214.91	.42
TOTAL	BASIC SUPERVISION	8,504,945.80	81,250.32	.00	3,665,902.09	4,839,043.71	.43

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FUND - 248 - COMMUNITY CORRECTIONS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
572521	COMMUNITY CORR 18-19	682,397.37	.00	.00	676,065.28	6,332.09	.99
572522	AP - COMM CORRECT FY19	686,122.00	231.28	.00	40,236.03	645,885.97	.06
TOTAL	ADULT PROBATION	1,368,519.37	231.28	.00	716,301.31	652,218.06	.52
TOTAL	PUBLIC SAFETY	1,368,519.37	231.28	.00	716,301.31	652,218.06	.52
TOTAL	COMMUNITY CORRECTIONS	1,368,519.37	231.28	.00	716,301.31	652,218.06	.52

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FUND - 249 - MENTAL IMPAIRMENTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
572721	MENTAL IMPAIRMENTS 18-19	118,011.73	.00	.00	116,060.89	1,950.84	.98
572722	AP - MENTAL IMPARI FY19	118,228.00	.00	.00	7,584.39	110,643.61	.06
572821	IN-HOUSE COUNSELOR 18-19	49,002.38	-37.79	.00	48,833.12	169.26	1.00
572822	AP - IN-HOUSE COUNSL FY19	51,600.00	100.91	.00	3,008.50	48,591.50	.06
572921	PRETRIAL DIVERSION FY18	43,149.00	.00	.00	43,044.29	104.71	1.00
572922	AP - PRE-TRIAL DVRSN FY19	94,570.00	.00	.00	3,655.43	90,914.57	.04
TOTAL	ADULT PROBATION	474,561.11	63.12	.00	222,186.62	252,374.49	.47
TOTAL	PUBLIC SAFETY	474,561.11	63.12	.00	222,186.62	252,374.49	.47
TOTAL	MENTAL IMPAIRMENTS	474,561.11	63.12	.00	222,186.62	252,374.49	.47

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FUND - 254 - CONTRACT ELECTION SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
49041	CONTRACT ELEC DIRECT PAID	334,905.74	7,920.77	.00	334,905.74	.00	1.00
49042	CONTRACT ELECT PAYROLL	506,853.72	3,208.91	.00	506,853.72	.00	1.00
TOTAL	ELECTIONS	841,759.46	11,129.68	.00	841,759.46	.00	1.00
TOTAL	ELECTIONS	841,759.46	11,129.68	.00	841,759.46	.00	1.00
TOTAL	CONTRACT ELECTION SERVICE	841,759.46	11,129.68	.00	841,759.46	.00	1.00

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FUND - 256 - MOCO GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40670101	UASI 17-COM PREP/REG PLAN	368,648.00	9,306.66	.00	187,121.20	181,526.80	.51
TOTAL	COM PREP & REGIONAL PLAN	368,648.00	9,306.66	.00	187,121.20	181,526.80	.51
40670201	UASI 17-LAW ENFORCE PPE	75,000.00	.00	.00	75,000.00	.00	1.00
TOTAL	LAW ENFORCEMENT PPE	75,000.00	.00	.00	75,000.00	.00	1.00
40670301	UASI 17-EOC/REG TECH SUST	208,050.00	341.52	.00	38,842.33	169,207.67	.19
TOTAL	EOC/REG TECH SUSTAINMENT	208,050.00	341.52	.00	38,842.33	169,207.67	.19
40670401	UASI 17-M & A	84,328.84	314.51	.00	16,925.68	67,403.16	.20
TOTAL	M & A	84,328.84	314.51	.00	16,925.68	67,403.16	.20
40670501	UASI 17-EOC ENHANCEMENTS	48,000.00	.00	.00	47,923.03	76.97	1.00
TOTAL	EOC ENHANCEMENTS	48,000.00	.00	.00	47,923.03	76.97	1.00
40670601	UASI 17-1ST RESP FC SPEC	480,300.00	.00	.00	10,000.00	470,300.00	.02
TOTAL	1ST RESP FC SPEC TEAM SUS	480,300.00	.00	.00	10,000.00	470,300.00	.02
40670701	UASI 17-1ST RESP LE SP RS	545,250.00	.00	.00	124,238.32	421,011.68	.23
TOTAL	1ST RESP LE SPEC RESPONSE	545,250.00	.00	.00	124,238.32	421,011.68	.23
TOTAL	HSGP GRANTS	1,809,576.84	9,962.69	.00	500,050.56	1,309,526.28	.28
TOTAL	EMERGENCY MANAGEMENT	1,809,576.84	9,962.69	.00	500,050.56	1,309,526.28	.28
TOTAL	PUBLIC SAFETY	1,809,576.84	9,962.69	.00	500,050.56	1,309,526.28	.28
TOTAL	MOCO GRANTS	1,809,576.84	9,962.69	.00	500,050.56	1,309,526.28	.28

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FUND - 260 - FEDERAL ARRA GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
60007	BRINSAP	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	COUNTY ENGINEER	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	PUBLIC TRANSPORTATION	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	FEDERAL ARRA GRANTS	500,000.00	.00	.00	.00	500,000.00	.00

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FUND - 261 - CC VITAL RECORDS PRES FND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
403261	VITAL RECORDS PRES	13,841.00	.00	.00	1,694.98	12,146.02	.12
TOTAL	COUNTY CLERK	13,841.00	.00	.00	1,694.98	12,146.02	.12
TOTAL	GENERAL ADMINISTRATION	13,841.00	.00	.00	1,694.98	12,146.02	.12
TOTAL	CC VITAL RECORDS PRES FND	13,841.00	.00	.00	1,694.98	12,146.02	.12

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FUND - 34 - GASB 34 CONVERSION FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
0	CONVERSION-FULL ACCRUAL	.00	10,593,035.95	.00	-22,830,912.32	22,830,912.32	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	10,593,035.95	.00	-22,830,912.32	22,830,912.32	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	10,593,035.95	.00	-22,830,912.32	22,830,912.32	.00
TOTAL	GASB 34 CONVERSION FUND	.00	10,593,035.95	.00	-22,830,912.32	22,830,912.32	.00

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FUND - 358 - MONTG CO DEBT SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
3	DEBT SERVICE FUNDS	17,080,080.35	.00	.00	17,080,080.35	.00	1.00
TOTAL	DEBT SERVICE FUNDS	17,080,080.35	.00	.00	17,080,080.35	.00	1.00
TOTAL	DEBT SERVICE FUNDS	17,080,080.35	.00	.00	17,080,080.35	.00	1.00
6915	ROAD BONDS SER 06B-65MIL	2,200.00	.00	.00	2,200.00	.00	1.00
TOTAL	ROAD BONDS SER 06B-65MIL	2,200.00	.00	.00	2,200.00	.00	1.00
6919	ROAD BONDS 08B-\$34.705MIL	1,146.64	.00	.00	1,146.64	.00	1.00
TOTAL	ROAD BONDS 08B-\$34.705MIL	1,146.64	.00	.00	1,146.64	.00	1.00
6922	REFUNDING BONDS-2008	589,291.36	.00	.00	591,962.50	-2,671.14	1.00
TOTAL	REFUNDING BONDS-2008	589,291.36	.00	.00	591,962.50	-2,671.14	1.00
6924	REV/TAX BOND 09-\$56.19MIL	1,014,395.24	.00	.00	806.25	1,013,588.99	.00
TOTAL	REV/TAX BOND 09-\$56.19MIL	1,014,395.24	.00	.00	806.25	1,013,588.99	.00
6925	REFUNDING BOND 2010-63.75	1,147,756.25	.00	.00	1,147,756.25	.00	1.00
TOTAL	REFUNDING BOND 2010-63.75	1,147,756.25	.00	.00	1,147,756.25	.00	1.00
6926	CERT OBLIGN 2010A-\$9.055M	934,296.88	.00	.00	934,296.88	.00	1.00
TOTAL	CERT OBLIGN 2010A-\$9.055M	934,296.88	.00	.00	934,296.88	.00	1.00
6927	C/O 2010B BABS-\$23.395 M	1,218,239.00	.00	.00	1,218,170.66	68.34	1.00
TOTAL	C/O 2010B BABS-\$23.395 M	1,218,239.00	.00	.00	1,218,170.66	68.34	1.00
6929	REFUNDING BOND 2012-\$35	2,416,625.00	.00	.00	2,416,621.88	3.12	1.00
TOTAL	REFUNDING BOND 2012-\$35	2,416,625.00	.00	.00	2,416,621.88	3.12	1.00
6932	C/O 2012-\$14.5	970,582.00	.00	.00	970,578.16	3.84	1.00
TOTAL	C/O 2012-\$14.5	970,582.00	.00	.00	970,578.16	3.84	1.00
6933	C/O 2012A-\$13,350,000	794,776.00	.00	.00	794,775.63	.37	1.00
TOTAL	C/O 2012A-\$13,350,000	794,776.00	.00	.00	794,775.63	.37	1.00
6934	REFUNDING 2012-\$15.88 MM	725.63	.00	.00	725.63	.00	1.00
TOTAL	REFUNDING 2012-\$15.88 MM	725.63	.00	.00	725.63	.00	1.00
6935	REFUNDING BONDS 2014	6,529,169.00	.00	.00	6,527,668.75	1,500.25	1.00
TOTAL	REFUNDING BONDS 2014	6,529,169.00	.00	.00	6,527,668.75	1,500.25	1.00
6936	L/T REFUND 2014A 73510000	6,835,000.00	.00	.00	6,834,225.63	774.37	1.00
TOTAL	L/T REFUND 2014A 73510000	6,835,000.00	.00	.00	6,834,225.63	774.37	1.00
6937	REFUNDING BONDS 2016	2,945,350.00	.00	.00	2,944,521.88	828.12	1.00
TOTAL	REFUNDING BONDS 2016	2,945,350.00	.00	.00	2,944,521.88	828.12	1.00
6938	ROAD BONDS 2016-\$53.14MIL	2,712,375.00	.00	.00	2,711,546.88	828.12	1.00
TOTAL	ROAD BONDS 2016-\$53.14MIL	2,712,375.00	.00	.00	2,711,546.88	828.12	1.00

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FUND - 358 - MONTG CO DEBT SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6939	REFUNDING BONDS 2016A	2,816,188.00	.00	.00	2,815,359.38	828.62	1.00
TOTAL	REFUNDING BONDS 2016A	2,816,188.00	.00	.00	2,815,359.38	828.62	1.00
6940	ROAD BONDS 2016A	4,254,800.00	.00	.00	4,253,971.88	828.12	1.00
TOTAL	ROAD BONDS 2016A	4,254,800.00	.00	.00	4,253,971.88	828.12	1.00
6942	ROAD BONDS, SERIES 2018	540,470.49	.00	.00	540,470.48	.01	1.00
TOTAL	ROAD BONDS, SERIES 2018	540,470.49	.00	.00	540,470.48	.01	1.00
TOTAL	DEBT SERVICE	35,723,386.49	.00	.00	34,706,805.36	1,016,581.13	.97
TOTAL	MONTG CO DEBT SERVICE	52,803,466.84	.00	.00	51,786,885.71	1,016,581.13	.98

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FUND - 40012 - C/P-CERT OBLIGN 2012

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ SUD
51012	MAJOR PRO 2012-BLD MNT	35,970.00	.00	.00	35,870.00	100.00	1.00
TOTAL	MAJOR PRO 2012-BLD MNT	35,970.00	.00	.00	35,870.00	100.00	1.00
629112	CO 2011 - AIRPORT IMPROVE	8,752.88	.00	.00	.00	8,752.88	.00
TOTAL	CO 2011 - AIRPORT IMPROVE	8,752.88	.00	.00	.00	8,752.88	.00
TOTAL	CAPITAL PROJECTS	44,722.88	.00	.00	35,870.00	8,852.88	.80
TOTAL	C/P-CERT OBLIGN 2012	44,722.88	.00	.00	35,870.00	8,852.88	.80

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FUND - 40013 - C/P-C/O 2012A-\$15,880,000

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6154013	COMMISSIONER PCT 4	1,218.48	.00	.00	.00	1,218.48	.00
TOTAL	COMMISSIONER PCT 4	1,218.48	.00	.00	.00	1,218.48	.00
TOTAL	CAPITAL PROJECTS	1,218.48	.00	.00	.00	1,218.48	.00
TOTAL	C/P-C/O 2012A-\$15,880,000	1,218.48	.00	.00	.00	1,218.48	.00

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FUND - 40014 - C/P P-T TOLL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
61340214	COMMISSIONER PCT 2	5,336,976.50	.00	.00	.00	5,336,976.50	.00
TOTAL	COMMISSIONER PCT 2	5,336,976.50	.00	.00	.00	5,336,976.50	.00
61540214	COMMISSIONER PCT 4	5,336,976.54	.00	.00	.00	5,336,976.54	.00
TOTAL	COMMISSIONER PCT 4	5,336,976.54	.00	.00	.00	5,336,976.54	.00
TOTAL	PUBLIC TRANSPORTATION	10,673,953.04	.00	.00	.00	10,673,953.04	.00
TOTAL	C/P P-T TOLL PROJECTS	10,673,953.04	.00	.00	.00	10,673,953.04	.00

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FUND - 40016 - C/P JAIL PROJECT 13-14

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5124	C/P JAIL 2013-2014	17,014,973.41	.00	.00	.00	17,014,973.41	.00
TOTAL	JAIL	17,014,973.41	.00	.00	.00	17,014,973.41	.00
TOTAL	CAPITAL PROJECTS	17,014,973.41	.00	.00	.00	17,014,973.41	.00
TOTAL	C/P JAIL PROJECT 13-14	17,014,973.41	.00	.00	.00	17,014,973.41	.00

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FUND - 40017 - LOCAL CAPITAL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40912	402 W PHILLIPS PURCHASE	11,000.00	.00	.00	.00	11,000.00	.00
TOTAL	NON-DEPARTMENTAL	11,000.00	.00	.00	.00	11,000.00	.00
51080	FAIRGROUNDS FACILITY	71,312.62	.00	.00	7,644.38	63,668.24	.11
51083	DISTRICT 2 SHERIFF BLDG	1,573,828.97	.00	.00	.00	1,573,828.97	.00
51084	SPRING CREEK REMODEL PCT3	250,000.00	.00	.00	.00	250,000.00	.00
51089	EXTENSION OFFICE PARKING	747,227.45	.00	.00	.00	747,227.45	.00
TOTAL	BLDG MAINT/CONSTRUCTION	2,642,369.04	.00	.00	7,644.38	2,634,724.66	.00
51060011	COUNTY WIDE ROOF MGMT	1,249,270.00	117,030.30	.00	1,098,712.40	150,557.60	.88
51060012	HVAC CTRLS CDBG/LIBRARIES	307,855.00	.00	.00	92,760.08	215,094.92	.30
51060013	ERP BUILD OUT	25,000.00	.00	.00	24,105.08	894.92	.96
51060014	ED CHANCE ANNEX REMODEL	32,375.00	.00	.00	31,925.43	449.57	.99
51060015	COUNTY ATTORNEY BUILD OUT	50,000.00	2,663.30	.00	19,881.66	30,118.34	.40
TOTAL	MAJ PROJECT-PARKNG GARAGE	1,664,500.00	119,693.60	.00	1,267,384.65	397,115.35	.76
51060002	HVAC CONTROLS ECA	50,647.42	.00	.00	41,576.00	9,071.42	.82
51060005	EOC REMODEL	18,767.63	.00	.00	18,746.60	21.03	1.00
51060006	ELECTIONS REMODEL	136,390.64	.00	.00	39,105.23	97,285.41	.29
51060007	OCA COURT MOVE	23,641.69	1,429.08	.00	23,476.89	164.80	.99
56060001	RADIO TOWER	3,258,435.00	.00	.00	718,790.28	2,539,644.72	.22
TOTAL	CAPITAL PROJ-BLDG MAINT	3,487,882.38	1,429.08	.00	841,695.00	2,646,187.38	.24
5136001	LONE STAR FLOOR/PARTITION	133,720.00	.00	.00	83,720.00	50,000.00	.63
TOTAL	CIVIC CENTER CAPITAL IMPR	133,720.00	.00	.00	83,720.00	50,000.00	.63
57160001	JUV PROB HVAC PROJECT	355,104.29	.00	.00	355,104.29	.00	1.00
TOTAL	CAPITAL PROJ-JUV	355,104.29	.00	.00	355,104.29	.00	1.00
TOTAL	CAPITAL PROJECTS	8,294,575.71	121,122.68	.00	2,555,548.32	5,739,027.39	.31
4	CAPITAL PROJECTS FUNDS	191,916.39	.00	.00	191,916.39	.00	1.00
TOTAL	CAPITAL PROJECTS FUNDS	191,916.39	.00	.00	191,916.39	.00	1.00
TOTAL	CAPITAL PROJECTS FUNDS	191,916.39	.00	.00	191,916.39	.00	1.00
TOTAL	LOCAL CAPITAL PROJECTS	8,486,492.10	121,122.68	.00	2,747,464.71	5,739,027.39	.32

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FUND - 40018 - C/P ROAD BONDS 2016, \$60M

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124014	COMMISSIONER PCT 1	2,821,473.80	322,705.70	.00	2,057,883.06	763,590.74	.73
TOTAL	COMMISSIONER PCT 1	2,821,473.80	322,705.70	.00	2,057,883.06	763,590.74	.73
6134014	COMMISSIONER PCT 2	4,428,277.39	.00	.00	2,384,632.40	2,043,644.99	.54
TOTAL	COMMISSIONER PCT 2	4,428,277.39	.00	.00	2,384,632.40	2,043,644.99	.54
6144014	COMMISSIONER PCT 3	8,401,938.25	261,262.79	.00	7,006,442.48	1,395,495.77	.83
TOTAL	COMMISSIONER PCT 3	8,401,938.25	261,262.79	.00	7,006,442.48	1,395,495.77	.83
6154014	COMMISSIONER PCT 4	8,236,449.09	1,698,810.50	.00	3,346,745.38	4,889,703.71	.41
TOTAL	COMMISSIONER PCT 4	8,236,449.09	1,698,810.50	.00	3,346,745.38	4,889,703.71	.41
TOTAL	CAPITAL PROJECTS	23,888,138.53	2,282,778.99	.00	14,795,703.32	9,092,435.21	.62
TOTAL	C/P ROAD BONDS 2016, \$60M	23,888,138.53	2,282,778.99	.00	14,795,703.32	9,092,435.21	.62

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FUND - 40019 - C/P ROAD BONDS 2016A

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124015	COMMISSIONER PCT1	15,003,641.24	1,938,357.83	.00	14,278,804.82	724,836.42	.95
TOTAL	COMMISSIONER PCT1	15,003,641.24	1,938,357.83	.00	14,278,804.82	724,836.42	.95
6134015	COMMISSIONER PCT 2	14,886,650.09	2,060,263.18	.00	10,430,386.73	4,456,263.36	.70
TOTAL	COMMISSIONER PCT 2	14,886,650.09	2,060,263.18	.00	10,430,386.73	4,456,263.36	.70
6144015	COMMISSIONER PCT 3	29,926,097.53	2,059,996.00	.00	6,896,065.52	23,030,032.01	.23
TOTAL	COMMISSIONER PCT 3	29,926,097.53	2,059,996.00	.00	6,896,065.52	23,030,032.01	.23
6154015	COMMISSIONER PCT 4	10,000,000.00	115,990.00	.00	234,850.51	9,765,149.49	.02
TOTAL	COMMISSIONER PCT 4	10,000,000.00	115,990.00	.00	234,850.51	9,765,149.49	.02
TOTAL	CAPITAL PROJECTS	69,816,388.86	6,174,607.01	.00	31,840,107.58	37,976,281.28	.46
TOTAL	C/P ROAD BONDS 2016A	69,816,388.86	6,174,607.01	.00	31,840,107.58	37,976,281.28	.46

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SELECTION CRITERIA: ALL

FUND - 40020 - C/P ROAD BONDS 2018

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124016	COMMISSIONER PCT1	15,844,387.61	-70,139.59	93,838.32	8,142,858.78	7,701,528.83	.51
TOTAL	COMMISSIONER PCT1	15,844,387.61	-70,139.59	93,838.32	8,142,858.78	7,701,528.83	.51
6134016	COMMISSIONER PCT 2	5,313,481.91	.00	.00	1,237,812.34	4,075,669.57	.23
TOTAL	COMMISSIONER PCT 2	5,313,481.91	.00	.00	1,237,812.34	4,075,669.57	.23
6144016	COMMISSIONER PCT3	652,779.59	7,152.15	.00	7,152.15	645,627.44	.01
TOTAL	COMMISSIONER PCT3	652,779.59	7,152.15	.00	7,152.15	645,627.44	.01
TOTAL	CAPITAL PROJECTS	21,810,649.11	-62,987.44	93,838.32	9,387,823.27	12,422,825.84	.43
4	CAPITAL PROJECTS FUNDS	28,654,207.70	.00	.00	460,714.17	28,193,493.53	.02
TOTAL	CAPITAL PROJECTS FUNDS	28,654,207.70	.00	.00	460,714.17	28,193,493.53	.02
TOTAL	CAPITAL PROJECTS FUNDS	28,654,207.70	.00	.00	460,714.17	28,193,493.53	.02
TOTAL	C/P ROAD BONDS 2018	50,464,856.81	-62,987.44	93,838.32	9,848,537.44	40,616,319.37	.20

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SELECTION CRITERIA: ALL

FUND - 500 - TOLL ROAD AUTHORITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5	ENTERPRISE FUND	7,784,462.05	5,104,367.10	.00	2,353,558.98	5,430,903.07	.30
TOTAL	ENTERPRISE FUND	7,784,462.05	5,104,367.10	.00	2,353,558.98	5,430,903.07	.30
TOTAL	ENTERPRISE FUND	7,784,462.05	5,104,367.10	.00	2,353,558.98	5,430,903.07	.30
50001	GENERAL ADMINISTRATION	900,277.88	.00	.00	.00	900,277.88	.00
TOTAL	GENERAL ADMINISTRATION	900,277.88	.00	.00	.00	900,277.88	.00
50002	249 TOLL PROJECT	74,134,430.16	2,422,345.00	165.78	8,917,499.10	65,216,931.06	.12
500020	WETLANDS MITIGATION	87,300.00	.00	.00	.00	87,300.00	.00
TOTAL	249 TOLL PROJECT	74,221,730.16	2,422,345.00	165.78	8,917,499.10	65,304,231.06	.12
50003	242 TOLL PROJECT	418,917.88	25,364.14	.00	253,139.48	165,778.40	.60
TOTAL	242 TOLL PROJECT	418,917.88	25,364.14	.00	253,139.48	165,778.40	.60
TOTAL	PUBLIC TRANSPORTATION	75,540,925.92	2,447,709.14	165.78	9,170,638.58	66,370,287.34	.12
TOTAL	TOLL ROAD AUTHORITY	83,325,387.97	7,552,076.24	165.78	11,524,197.56	71,801,190.41	.14

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FUND - 501 - MCTRA DEBT SERVICE FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
50101	SR LIEN REV BONDS 2018	2,634,225.96	.00	.00	2,551,068.43	83,157.53	.97
TOTAL	SR LIEN REV BONDS 2018	2,634,225.96	.00	.00	2,551,068.43	83,157.53	.97
TOTAL	DEBT SERVICE FUNDS	2,634,225.96	.00	.00	2,551,068.43	83,157.53	.97
TOTAL	MCTRA DEBT SERVICE FUND	2,634,225.96	.00	.00	2,551,068.43	83,157.53	.97

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SELECTION CRITERIA: ALL

FUND - 670 - SELF INSURANCE MEDICAL FD

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4023	EMPLOYEE HEALTH	24,594,868.00	677,878.26	.00	28,834,717.16	-4,239,849.16	1.17
4024	RETIREE HEALTH	3,458,000.00	35,585.38	.00	3,510,385.47	-52,385.47	1.02
4025	OPTIONAL BENEFITS	295,488.00	.00	.00	1,072,821.23	-777,333.23	3.63
4028	COBRA COVERAGE	.00	227.00	.00	105,029.01	-105,029.01	.00
4029	EMPLOYEE LIFE	133,314.00	.00	.00	142,350.72	-9,036.72	1.07
TOTAL	RISK MANAGEMENT	28,481,670.00	713,690.64	.00	33,665,303.59	-5,183,633.59	1.18
TOTAL	GENERAL ADMINISTRATION	28,481,670.00	713,690.64	.00	33,665,303.59	-5,183,633.59	1.18
TOTAL	SELF INSURANCE MEDICAL FD	28,481,670.00	713,690.64	.00	33,665,303.59	-5,183,633.59	1.18

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SELECTION CRITERIA: ALL

FUND - 671 - SELF INSURANCE W/C FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40210	RISK MGT-WORKERS COMP	775,000.00	-16,231.69	.00	1,214,922.31	-439,922.31	1.57
TOTAL	RISK MANAGEMENT	775,000.00	-16,231.69	.00	1,214,922.31	-439,922.31	1.57
TOTAL	GENERAL ADMINISTRATION	775,000.00	-16,231.69	.00	1,214,922.31	-439,922.31	1.57
TOTAL	SELF INSURANCE W/C FUND	775,000.00	-16,231.69	.00	1,214,922.31	-439,922.31	1.57

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SELECTION CRITERIA: ALL

FUND - 672 - SELF INS ACIDENT AND LIAB

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40220	RISK MGT-PROP/CASLTY/LIAB	2,309,403.00	411,946.00	.00	2,557,781.49	-248,378.49	1.11
TOTAL	RISK MANAGEMENT	2,309,403.00	411,946.00	.00	2,557,781.49	-248,378.49	1.11
TOTAL	GENERAL ADMINISTRATION	2,309,403.00	411,946.00	.00	2,557,781.49	-248,378.49	1.11
6	INTERNAL SERVICE FUND	2,732,358.04	1,587,381.23	.00	2,732,358.04	.00	1.00
TOTAL	INTERNAL SERVICE FUND	2,732,358.04	1,587,381.23	.00	2,732,358.04	.00	1.00
TOTAL	INTERNAL SERVICE FUND	2,732,358.04	1,587,381.23	.00	2,732,358.04	.00	1.00
TOTAL	SELF INS ACIDENT AND LIAB	5,041,761.04	1,999,327.23	.00	5,290,139.53	-248,378.49	1.05

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FUND - 673 - WELLNESS CLINIC

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4026	WELLNESS CLINIC	.00	162,662.89	.00	1,315,619.61	-1,315,619.61	.00
TOTAL	RISK MANAGEMENT	.00	162,662.89	.00	1,315,619.61	-1,315,619.61	.00
TOTAL	GENERAL ADMINISTRATION	.00	162,662.89	.00	1,315,619.61	-1,315,619.61	.00
TOTAL	WELLNESS CLINIC	.00	162,662.89	.00	1,315,619.61	-1,315,619.61	.00
TOTAL REPORT		742,688,209.77	51,160,749.18	116,978.99	493,912,620.94	248,775,588.83	.67

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
1	GENERAL FUND	201,215,659.00	129,355.72	.00	167,371,764.29	33,843,894.71	.83
TOTAL	GENERAL FUND	201,215,659.00	129,355.72	.00	167,371,764.29	33,843,894.71	.83
TOTAL	GENERAL FUND	201,215,659.00	129,355.72	.00	167,371,764.29	33,843,894.71	.83
601	PERMITS	550,000.00	15,200.00	.00	247,975.00	302,025.00	.45
TOTAL	PERMITS	550,000.00	15,200.00	.00	247,975.00	302,025.00	.45
TOTAL	GENERAL ADMINISTRATION	550,000.00	15,200.00	.00	247,975.00	302,025.00	.45
499	TAX ASSESSOR/COLLECTOR	5,275,823.00	30,935.34	.00	657,800.62	4,618,022.38	.12
4991	TAX A/C-VEH INV TAX	11,693.00	.00	.00	1,747.39	9,945.61	.15
4992	TAX A/C-RENDITION PENALTY	6,740.00	.00	.00	.00	6,740.00	.00
4993	TAX A/C-VTR DIVISION	.00	200.00	.00	1,000.00	-1,000.00	.00
4995	TAX A/C-ECONOMIC DEVELOP.	2,511,035.00	.00	.00	2,000.00	2,509,035.00	.00
TOTAL	TAX ASSESSOR/COLLECTOR	7,805,291.00	31,135.34	.00	662,548.01	7,142,742.99	.08
TOTAL	FINANCIAL ADMINISTRATION	7,805,291.00	31,135.34	.00	662,548.01	7,142,742.99	.08
6511	MEMORIAL LIBRARY	150,000.00	2,513.68	.00	37,568.34	112,431.66	.25
TOTAL	MEMORIAL LIBRARY	150,000.00	2,513.68	.00	37,568.34	112,431.66	.25
6611	HIST COMM DONATIONS	.00	.00	.00	1,890.00	-1,890.00	.00
TOTAL	HIST COMM DONATIONS	.00	.00	.00	1,890.00	-1,890.00	.00
TOTAL	CULTURE AND RECREATION	150,000.00	2,513.68	.00	39,458.34	110,541.66	.26
4902	VOTER REGISTRATION	.00	41,969.11	.00	4,127.25	-4,127.25	.00
TOTAL	ELECTIONS	.00	41,969.11	.00	4,127.25	-4,127.25	.00
TOTAL	ELECTIONS	.00	41,969.11	.00	4,127.25	-4,127.25	.00
509	BLDG CUSTODIAL SERVICES	.00	.00	.00	1,615.27	-1,615.27	.00
TOTAL	BLDG CUSTODIAL SERVICES	.00	.00	.00	1,615.27	-1,615.27	.00
5121	JAIL	16,350,000.00	.00	.00	10,881,623.30	5,468,376.70	.67
TOTAL	JAIL	16,350,000.00	.00	.00	10,881,623.30	5,468,376.70	.67
513	CONVENTION CENTER COMPLEX	1,280,000.00	24,115.34	.00	585,654.03	694,345.97	.46
TOTAL	CONVENTION CENTER COMPLEX	1,280,000.00	24,115.34	.00	585,654.03	694,345.97	.46
TOTAL	FACILITIES	17,630,000.00	24,115.34	.00	11,468,892.60	6,161,107.40	.65
6303	FORENSIC SERVICES	111,000.00	4,221.60	.00	80,395.90	30,604.10	.72
630313	FORENSICS DEPT ACER GRANT	.00	.00	.00	7,740.00	-7,740.00	.00
TOTAL	MEDICAL HEALTH	111,000.00	4,221.60	.00	88,135.90	22,864.10	.79
633	ANIMAL CONTROL	30,000.00	190.00	.00	7,690.00	22,310.00	.26
TOTAL	ANIMAL CONTROL	30,000.00	190.00	.00	7,690.00	22,310.00	.26

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
6331	ANIMAL SHELTER	.00	1,535.00	.00	65,523.72	-65,523.72	.00
63311	ANIMAL SHELTER DONATIONS	.00	131.00	.00	44,811.77	-44,811.77	.00
63312	ANIMAL SHELTER-PETCO GRNT	.00	.00	.00	32.50	-32.50	.00
63314	ANIMAL SHELTER-PETCO HH2	.00	.00	.00	127,163.00	-127,163.00	.00
63315	ANIMAL SHELTER-PETCO 2018	.00	.00	.00	89,418.52	-89,418.52	.00
63316	ANIMAL SHELTER-2017WWW	.00	.00	.00	1,386.94	-1,386.94	.00
63317	PET RETENTION GRANT	20,000.00	.00	.00	20,001.00	-1.00	1.00
TOTAL	ANIMAL SHELTER	20,000.00	1,666.00	.00	348,337.45	-328,337.45	17.42
640	CHILD WELFARE	.00	.00	.00	-4,148.92	4,148.92	.00
64011	CONCRETE SERVICES	.00	.00	.00	-669.19	669.19	.00
TOTAL	CHILD WELFARE	.00	.00	.00	-4,818.11	4,818.11	.00
TOTAL	HEALTH AND WELFARE	161,000.00	6,077.60	.00	439,345.24	-278,345.24	2.73
426	COUNTY COURT AT LAW #1	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #1	84,000.00	.00	.00	42,000.00	42,000.00	.50
427	COUNTY COURT AT LAW #2	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #2	84,000.00	.00	.00	42,000.00	42,000.00	.50
429	COUNTY COURT AT LAW #3	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #3	84,000.00	.00	.00	42,000.00	42,000.00	.50
430	COUNTY COURT AT LAW #4	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #4	84,000.00	.00	.00	42,000.00	42,000.00	.50
431	COUNTY COURT AT LAW #5	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #5	84,000.00	.00	.00	42,000.00	42,000.00	.50
4351	DISTRICT ATTORNEY	84,384.00	.00	.00	185,955.48	-101,571.48	2.20
435111	DA NO REFUSAL GRANT	143,603.07	.00	.00	4,715.40	138,887.67	.03
435113	ICE-HOMELAND SEC INVESTIG	.00	.00	.00	-810.86	810.86	.00
435151	DA VICTIM COORD FY18	.00	.00	.00	16,348.47	-16,348.47	.00
435171	DA DVI FY19	.00	.00	.00	15,746.58	-15,746.58	.00
435180	SMART PROSECUTION INITV	359,729.00	.00	.00	.00	359,729.00	.00
4354	D. A. STATE FUNDS	24,085.60	.00	.00	5,163.14	18,922.46	.21
TOTAL	DISTRICT ATTORNEY	611,801.67	.00	.00	227,118.21	384,683.46	.37
43921	359TH-VTC/TVC 18-19	.00	.00	.00	19,570.66	-19,570.66	.00
TOTAL	359TH DISTRICT COURT	.00	.00	.00	19,570.66	-19,570.66	.00
455	JUSTICE OF PEACE PCT 1	37,500.00	.00	.00	23,220.78	14,279.22	.62
TOTAL	JUSTICE OF PEACE PCT 1	37,500.00	.00	.00	23,220.78	14,279.22	.62
456	JUSTICE OF PEACE PCT 2	55,500.00	.00	.00	41,036.70	14,463.30	.74
TOTAL	JUSTICE OF PEACE PCT 2	55,500.00	.00	.00	41,036.70	14,463.30	.74
4571	JP NO 3-TCID CONTRACT	55,733.00	2,214.22	.00	21,139.08	34,593.92	.38
TOTAL	JUSTICE OF PEACE PCT 3	55,733.00	2,214.22	.00	21,139.08	34,593.92	.38

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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

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458	JUSTICE OF PEACE PCT 4	43,200.00	9,714.40	.00	37,279.37	5,920.63	.86
TOTAL	JUSTICE OF PEACE PCT 4	43,200.00	9,714.40	.00	37,279.37	5,920.63	.86
459	JUSTICE OF PEACE PCT 5	23,500.00	.00	.00	14,882.15	8,617.85	.63
TOTAL	JUSTICE OF PEACE PCT 5	23,500.00	.00	.00	14,882.15	8,617.85	.63
TOTAL	JUDICIAL	1,247,234.67	11,928.62	.00	594,246.95	652,987.72	.48
4751	COUNTY ATTORNEY	.00	.00	.00	4,340.00	-4,340.00	.00
4754	CO ATTORNEY STATE FUNDS	70,000.00	.00	.00	74,080.00	-4,080.00	1.06
4755	CO ATTORNEY TITLE IVE GRN	.00	.00	.00	-57,706.13	57,706.13	.00
TOTAL	COUNTY ATTORNEY	70,000.00	.00	.00	20,713.87	49,286.13	.30
4771	ALTERNATE DISPUTE RESLN	129,500.00	1,180.00	.00	58,732.40	70,767.60	.45
TOTAL	ALTERNATE DISPUTE RESLN	129,500.00	1,180.00	.00	58,732.40	70,767.60	.45
TOTAL	LEGAL SERVICES	199,500.00	1,180.00	.00	79,446.27	120,053.73	.40
4066190	HSGP-REG TEAM SUSTAINMENT	94,963.47	.00	.00	25,231.00	69,732.47	.27
TOTAL	HSGP-REG TEAM SUSTAINMENT	94,963.47	.00	.00	25,231.00	69,732.47	.27
4066193	HSGP-REG TECH SUSTAINMENT	-500.00	.00	.00	.00	-500.00	.00
TOTAL	HSGP-REG TECH SUSTAINMENT	-500.00	.00	.00	.00	-500.00	.00
4066194	HSGP-EOC SUSTAINMENT	115,365.73	.00	.00	30,500.00	84,865.73	.26
TOTAL	HSGP-EOC SUSTAINMENT	115,365.73	.00	.00	30,500.00	84,865.73	.26
40701	PURCH-RR BODY ARMOR	-5,195.25	.00	.00	.00	-5,195.25	.00
TOTAL	PURCHASING AGENT	-5,195.25	.00	.00	.00	-5,195.25	.00
5434	FIRE MARSHAL - INSPECTION	919,323.00	22,350.00	.00	446,345.00	472,978.00	.49
TOTAL	FIRE MARSHAL	919,323.00	22,350.00	.00	446,345.00	472,978.00	.49
55112	CONSTABLE 1-SJRA SUB UNIT	263,906.00	.00	.00	91,677.81	172,228.19	.35
55113	CONSTABLE 1-WISD SUB UNIT	492,476.00	45,319.51	.00	192,344.54	300,131.46	.39
551131	CONST 1-WISD TRUANCY SUBU	105,300.00	8,182.89	.00	34,648.42	70,651.58	.33
55115	CONST PCT 1 SALE/COMM	8,037.45	.00	.00	8,037.45	.00	1.00
TOTAL	CONSTABLE PCT 1	869,719.45	53,502.40	.00	326,708.22	543,011.23	.38
55116	CONST1-ICE-HMLND SEC INVS	1,500.00	.00	.00	.00	1,500.00	.00
TOTAL	CONSTABLE PCT 1	1,500.00	.00	.00	.00	1,500.00	.00
55215	CONST PCT 2 SALE/COMM	2,062.15	1,587.57	.00	4,299.72	-2,237.57	2.09
TOTAL	CONSTABLE PCT 2	2,062.15	1,587.57	.00	4,299.72	-2,237.57	2.09
55312	CONSTABLE 3-RMUD SUB UNIT	704,885.00	.00	.00	217,115.32	487,769.68	.31
55313	CON 3-TWNSH-INTERNT CRIME	79,992.00	3,456.65	.00	32,890.68	47,101.32	.41
553132	CONST 3 - ELEC DET K9	.00	.00	.00	707.14	-707.14	.00
55314	CONSTABLE 3/MUD 94 UNIT	243,175.00	.00	.00	87,316.44	155,858.56	.36

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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
55315	CONST PCT 3 SALE/COMM	3,278.01	200.00	.00	4,674.54	-1,396.53	1.43
55316	CONSTABLE 3-SAFE HARBOR	184,610.00	6,918.11	.00	66,003.55	118,606.45	.36
55318	CONSTABLE 3-SPRING CRK UD	318,403.00	25,886.86	.00	119,040.54	199,362.46	.37
55319	CONSTABLE 3 - STEP IDM	9,984.71	.00	.00	.00	9,984.71	.00
TOTAL	CONSTABLE PCT 3	1,544,327.72	36,461.62	.00	527,748.21	1,016,579.51	.34
55411	CONST 4-RIVERWALK POA	72,408.00	2,656.84	.00	22,563.43	49,844.57	.31
55415	CONST PCT 4 SALE/COMM	8,938.35	4,625.93	.00	13,814.28	-4,875.93	1.55
55416	CONST PCT 4 MOCONET	2,000.00	.00	.00	.00	2,000.00	.00
TOTAL	CONSTABLE PCT 4	83,346.35	7,282.77	.00	36,377.71	46,968.64	.44
554125	EMCID BODY CAMERAS FY18	4,800.00	.00	.00	4,800.00	.00	1.00
554126	EMCID-EMR RSP EQP	.00	.00	.00	50,370.68	-50,370.68	.00
55418	CONST4-STEP IDM	9,925.68	.00	.00	.00	9,925.68	.00
TOTAL	CONSTABLE PCT 4	14,725.68	.00	.00	55,170.68	-40,445.00	3.75
55512	CONST 5-MAG ISD SUB UNIT	1,311,767.00	.00	.00	466,613.09	845,153.91	.36
TOTAL	CONSTABLE PCT 5	1,311,767.00	.00	.00	466,613.09	845,153.91	.36
55517	CONST 5 - AED GRANT	.00	.00	.00	3,399.20	-3,399.20	.00
55518	STEP COMPREHENSIVE	12,018.80	.00	.00	.00	12,018.80	.00
55519	STEP IDM	9,996.90	.00	.00	.00	9,996.90	.00
TOTAL	CONSTABLE PCT 5	22,015.70	.00	.00	3,399.20	18,616.50	.15
5601	SHERIFF	140,197.07	11,805.00	.00	103,280.67	36,916.40	.74
56011	SHERIFF/ALARM DIVISION	1,100,000.00	11,866.50	.00	443,601.50	656,398.50	.40
5601222	SHERIFF/STEP IDM (DWI)	9,985.78	.00	.00	.00	9,985.78	.00
5601224	STEP COMPREHENSIVE	105,103.00	.00	.00	.00	105,103.00	.00
5601406	SHERIFF/AUTO THEFT/YR25	10,000.00	.00	.00	84,623.84	-74,623.84	8.46
560150	SHERIFF/HOMELAND SECURITY	.00	.00	.00	106,900.00	-106,900.00	.00
5601513	US MARSHALS-JLEO	84,000.00	.00	.00	.22	83,999.78	.00
5601521	SO-ICE-HOMELND SEC INVEST	18,000.00	.00	.00	.00	18,000.00	.00
5601529	SO-K9 DIVISION	3,000.00	.00	.00	.00	3,000.00	.00
5601530	SO-OCDETF-BLUE LIGHT SPEC	3,000.00	.00	.00	.00	3,000.00	.00
5601531	SO-OCDETF-NATL GANG SI	60,000.00	.00	.00	.00	60,000.00	.00
5601591	SO/HPD-HTRA TASK FRC YR1	35,200.00	.00	.00	-16,589.75	51,789.75	-.47
5601592	SO/HSI HUMAN TRAFFICKING	2,000.00	.00	.00	.00	2,000.00	.00
560161	SHERIFF/9-1-1 SERVICES	1,323,040.00	.00	.00	453,036.28	870,003.72	.34
560163	SHERIFF/MTG CTY RADIO SYS	103,000.00	.00	.00	2,872.08	100,127.92	.03
5601635	S/O DISPATCH UPGRADES	.00	47,451.31	.00	47,451.31	-47,451.31	.00
5601712	SHERIFF - JAG FY17	.00	.00	.00	48,443.00	-48,443.00	.00
56017121	FY18 JAG - BODY CAMERAS	49,095.00	.00	.00	.00	49,095.00	.00
5601730	SHERIFF/MOCONET	8,500.00	.00	.00	.00	8,500.00	.00
56018	SHERIFF/ACADEMY	5,000.00	680.00	.00	29,635.47	-24,635.47	5.93
56019	SHERIFF/CRIME LAB	20,000.00	805.00	.00	8,535.00	11,465.00	.43
56022	WALDEN SUB-UNIT	156,740.00	.00	.00	59,077.83	97,662.17	.38
56023	TOWN CENTER SUB-UNIT	9,256,816.00	648,308.79	.00	3,632,069.90	5,624,746.10	.39
560231	TOWN CENTER - SAFE HARBOR	92,086.00	6,881.29	.00	33,257.53	58,828.47	.36
56024	SHERIFF/WESTWOOD MAG ID	388,423.00	22,941.68	.00	99,058.03	289,364.97	.26
56025	SOUTH MONT CNTY MUD	601,959.00	1,032.33	.00	168,786.59	433,172.41	.28

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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
56027	SHERIFF MUD 113	307,932.00	16,660.46	.00	69,137.61	238,794.39	.22
560801	HIDTA YEAR 9	115,430.00	.00	.00	16,727.93	98,702.07	.14
TOTAL	HIDTA	115,430.00	.00	.00	16,727.93	98,702.07	.14
TOTAL	SHERIFF	13,998,506.85	768,432.36	.00	5,389,905.04	8,608,601.81	.39
5601614	SHERIFF - SAVNS	.00	.00	.00	11,894.48	-11,894.48	.00
TOTAL	SHERIFF	.00	.00	.00	11,894.48	-11,894.48	.00
5711	JUVENILE PROBATION-ADM	125,000.00	32,481.00	.00	36,913.00	88,087.00	.30
571112	HGAC-JUVENILE MH SERVICES	.00	.00	.00	562.50	-562.50	.00
5711133	JUV PROBATION-NSLP 18-19	13,467.44	.00	.00	13,467.44	.00	1.00
571114	HGAC-JUVENILE MH SERVICES	.00	.00	.00	2,382.50	-2,382.50	.00
5711529	JJAEP SUPPLEMENTAL-GRNT W	.00	.00	.00	26,722.00	-26,722.00	.00
TOTAL	JUVENILE PROBATION	138,467.44	32,481.00	.00	80,047.44	58,420.00	.58
57221	ADULT PROBATION SUPERVISN	1,664,206.30	.00	.00	.00	1,664,206.30	.00
57251	ADULT PROB/COMMNTY CORRC	381,514.61	.00	.00	.00	381,514.61	.00
57271	ADULT PROB/MENTAL IMPAIR	59,622.19	.00	.00	.00	59,622.19	.00
57281	IN-HOUSE COUNSELOR	34,216.46	.00	.00	.00	34,216.46	.00
57291	PRE-TRIAL DIVERSION	61,468.57	.00	.00	.00	61,468.57	.00
TOTAL	ADULT PROBATION	2,201,028.13	.00	.00	.00	2,201,028.13	.00
TOTAL	PUBLIC SAFETY	21,311,423.42	922,097.72	.00	7,404,239.79	13,907,183.63	.35
6291	AIRPORT MAINTENANCE	600,000.00	15,463.28	.00	209,179.90	390,820.10	.35
629141	CUSTOMS OPERATIONS	70,000.00	.00	.00	44,101.05	25,898.95	.63
TOTAL	CUSTOMS	70,000.00	.00	.00	44,101.05	25,898.95	.63
TOTAL	AIRPORT	670,000.00	15,463.28	.00	253,280.95	416,719.05	.38
TOTAL	PUBLIC TRANSPORTATION	670,000.00	15,463.28	.00	253,280.95	416,719.05	.38
TOTAL	GENERAL FUND	250,940,108.09	1,201,036.41	.00	188,565,324.69	62,374,783.40	.75

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SELECTION CRITERIA: ALL

FUND - 211 - ATTY ADMINISTRATION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4352	D A HOT CHECKS	50.00	.00	.00	495.13	-445.13	9.90
TOTAL	DISTRICT ATTORNEY	50.00	.00	.00	495.13	-445.13	9.90
4752	CTY ATTY WORTHLESS CHECKS	9,000.00	260.00	.00	2,695.24	6,304.76	.30
TOTAL	COUNTY ATTORNEY	9,000.00	260.00	.00	2,695.24	6,304.76	.30
TOTAL	GENERAL ADMINISTRATION	9,050.00	260.00	.00	3,190.37	5,859.63	.35
TOTAL	ATTY ADMINISTRATION	9,050.00	260.00	.00	3,190.37	5,859.63	.35

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MONTGOMERY COUNTY, TEXAS
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SELECTION CRITERIA: ALL

FUND - 212 - FORFEITURES

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4353	D A FORFEITURES	322,298.00	.00	.00	154,294.09	168,003.91	.48
TOTAL	DISTRICT ATTORNEY	322,298.00	.00	.00	154,294.09	168,003.91	.48
5432	FIRE MARSHAL FORFEITURES	.00	.00	.00	209.39	-209.39	.00
TOTAL	FIRE MARSHAL	.00	.00	.00	209.39	-209.39	.00
5513	CONSTBLE #1-FORFEITURES	2,000.00	.00	.00	476.22	1,523.78	.24
TOTAL	CONSTABLE PCT 1	2,000.00	.00	.00	476.22	1,523.78	.24
5522	CNSTBL 2 STATE FORFEITURE	6,600.00	.00	.00	258.23	6,341.77	.04
55221	CONST 2 FEDERAL FORF	.00	.00	.00	5.46	-5.46	.00
TOTAL	CONSTABLE PCT 2	6,600.00	.00	.00	263.69	6,336.31	.04
5532	CNSTBL # 3 FORFEITURES	13,000.00	.00	.00	6,898.56	6,101.44	.53
TOTAL	CONSTABLE PCT 3	13,000.00	.00	.00	6,898.56	6,101.44	.53
5542	CNSTBL # 4 FORFEITURES	20,000.00	.00	.00	4,791.74	15,208.26	.24
TOTAL	CONSTABLE PCT 4	20,000.00	.00	.00	4,791.74	15,208.26	.24
5552	CONSTABLE PCT 5-FORFEITUR	53,000.00	.00	.00	3,808.98	49,191.02	.07
TOTAL	CONSTABLE PCT 5	53,000.00	.00	.00	3,808.98	49,191.02	.07
5604	SHERIFF FORFEITURES	450,000.00	.00	.00	178,499.33	271,500.67	.40
5604731	SHER MOCONET FORFEITURES	.00	.00	.00	334,285.66	-334,285.66	.00
5606	SHERIFF FED FORF	650,000.00	.00	.00	10,575.43	639,424.57	.02
TOTAL	SHERIFF	1,100,000.00	.00	.00	523,360.42	576,639.58	.48
TOTAL	PUBLIC SAFETY	1,516,898.00	.00	.00	694,103.09	822,794.91	.46
TOTAL	FORFEITURES	1,516,898.00	.00	.00	694,103.09	822,794.91	.46

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SELECTION CRITERIA: ALL

FUND - 214 - FEMA DISASTER GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	75,000.00	.00	.00	.00	75,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	75,000.00	.00	.00	.00	75,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	75,000.00	.00	.00	.00	75,000.00	.00
6491	FY16 FLOOD MITIG ASSIST	.00	.00	.00	-25,000.00	25,000.00	.00
6492	FEMA-DR-4269-TX	.00	.00	.00	-395,596.07	395,596.07	.00
6493	FEMA-DR-4272-TX	.00	.00	.00	-912,769.82	912,769.82	.00
6494	FEMA-DR-4332-TX	.00	.00	.00	-5,232,234.79	5,232,234.79	.00
TOTAL	FLOOD MITIGATION PROGRAMS	.00	.00	.00	-6,565,600.68	6,565,600.68	.00
TOTAL	HEALTH AND WELFARE	.00	.00	.00	-6,565,600.68	6,565,600.68	.00
TOTAL	FEMA DISASTER GRANTS	75,000.00	.00	.00	-6,565,600.68	6,640,600.68	-87.54

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SELECTION CRITERIA: ALL

FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	735,400.00	22.00	.00	466,005.84	269,394.16	.63
TOTAL	SPECIAL REVENUE FUNDS	735,400.00	22.00	.00	466,005.84	269,394.16	.63
TOTAL	SPECIAL REVENUE FUNDS	735,400.00	22.00	.00	466,005.84	269,394.16	.63
4381	284TH D C-2ND REGION CONT	110,859.00	4,141.72	.00	39,732.49	71,126.51	.36
TOTAL	284TH DISTRICT COURT	110,859.00	4,141.72	.00	39,732.49	71,126.51	.36
465	COURT OPERATIONS	857,500.00	7,826.25	.00	125,567.31	731,932.69	.15
TOTAL	COURT OPERATIONS	857,500.00	7,826.25	.00	125,567.31	731,932.69	.15
4652	DRUG COURT	175,000.00	10,548.00	.00	101,495.25	73,504.75	.58
TOTAL	DRUG COURT	175,000.00	10,548.00	.00	101,495.25	73,504.75	.58
46521	DRUG COURT-DWI COURT	135,000.00	5,602.00	.00	71,980.00	63,020.00	.53
TOTAL	DRUG COURT-DWI COURT	135,000.00	5,602.00	.00	71,980.00	63,020.00	.53
TOTAL	JUDICIAL	1,278,359.00	28,117.97	.00	338,775.05	939,583.95	.27
TOTAL	JURY	2,013,759.00	28,139.97	.00	804,780.89	1,208,978.11	.40

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MONTGOMERY COUNTY, TEXAS
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SELECTION CRITERIA: ALL

FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	36,561,348.12	128,324.91	.00	26,807,342.04	9,754,006.08	.73
TOTAL	SPECIAL REVENUE FUNDS	36,561,348.12	128,324.91	.00	26,807,342.04	9,754,006.08	.73
TOTAL	SPECIAL REVENUE FUNDS	36,561,348.12	128,324.91	.00	26,807,342.04	9,754,006.08	.73
6142	RECYCLE STATION-PCT 3	34,907.60	3,205.00	.00	58,772.58	-23,864.98	1.68
TOTAL	COMMISSIONER PCT 3	34,907.60	3,205.00	.00	58,772.58	-23,864.98	1.68
TOTAL	CONSERVATION	34,907.60	3,205.00	.00	58,772.58	-23,864.98	1.68
61380	MONT CO PCT2 PARKS	.00	550.00	.00	6,696.20	-6,696.20	.00
TOTAL	PCT 2 FACILITIES	.00	550.00	.00	6,696.20	-6,696.20	.00
TOTAL	COMMISSIONER PCT 2	.00	550.00	.00	6,696.20	-6,696.20	.00
61480	SOUTH COUNTY COMM CENTER	18,561.00	1,925.00	.00	37,831.00	-19,270.00	2.04
TOTAL	PCT 3 PARKS AND COMM CEN	18,561.00	1,925.00	.00	37,831.00	-19,270.00	2.04
TOTAL	COMMISSIONER PCT 3	18,561.00	1,925.00	.00	37,831.00	-19,270.00	2.04
61580	EAST MC SENIOR CENTER	.00	.00	.00	-25.00	25.00	.00
TOTAL	PCT 4 PARKS AND COMM CENT	.00	.00	.00	-25.00	25.00	.00
TOTAL	COMMISSIONER PCT 4	.00	.00	.00	-25.00	25.00	.00
TOTAL	FACILITIES	18,561.00	2,475.00	.00	44,502.20	-25,941.20	2.40
61432	VECTOR CONTROL GRANT	237,955.00	.00	.00	.00	237,955.00	.00
TOTAL	COMMISSIONER PCT 3	237,955.00	.00	.00	.00	237,955.00	.00
TOTAL	HEALTH AND WELFARE	237,955.00	.00	.00	.00	237,955.00	.00
612	COMMISSIONER PCT 1	.00	450.00	.00	42,702.50	-42,702.50	.00
TOTAL	COMMISSIONER PCT 1	.00	450.00	.00	42,702.50	-42,702.50	.00
613	COMMISSIONER PCT 2	44,852.50	950.00	.00	67,298.45	-22,445.95	1.50
TOTAL	COMMISSIONER PCT 2	44,852.50	950.00	.00	67,298.45	-22,445.95	1.50
6130	COMMR PCT 2-SUSPENSE	28,831.00	.00	.00	28,831.00	.00	1.00
TOTAL	COMMR PCT 2-SUSPENSE	28,831.00	.00	.00	28,831.00	.00	1.00
614	COMMISSIONER PCT 3	2,177.98	.00	.00	3,177.98	-1,000.00	1.46
TOTAL	COMMISSIONER PCT 3	2,177.98	.00	.00	3,177.98	-1,000.00	1.46
615	COMMISSIONER PCT 4	640,285.00	3,400.00	.00	702,771.54	-62,486.54	1.10
TOTAL	COMMISSIONER PCT 4	640,285.00	3,400.00	.00	702,771.54	-62,486.54	1.10
TOTAL	PUBLIC TRANSPORTATION	716,146.48	4,800.00	.00	844,781.47	-128,634.99	1.18
TOTAL	ROAD AND BRIDGE	37,568,918.20	138,804.91	.00	27,755,398.29	9,813,519.91	.74

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SELECTION CRITERIA: ALL

FUND - 216 - ROAD AND BRIDGE

ACCOUNT	- - - - -	TITLE	- - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
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MONTGOMERY COUNTY, TEXAS
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SELECTION CRITERIA: ALL

FUND - 217 - SHERIFF COMMISSARY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	428,037.27	582,116.25	.42
TOTAL	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	428,037.27	582,116.25	.42
TOTAL	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	428,037.27	582,116.25	.42
TOTAL	SHERIFF COMMISSARY	1,010,153.52	.00	.00	428,037.27	582,116.25	.42

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SELECTION CRITERIA: ALL

FUND - 218 - MEMORIAL LIBRARY - SPECIA

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
65117	MEMORIAL GIFT GENERAL	76,412.51	702.12	.00	88,680.81	-12,268.30	1.16
65118	GENEALOGY GIFT/RONALD JAC	.00	.00	.00	710.00	-710.00	.00
TOTAL	MEMORIAL LIBRARY	76,412.51	702.12	.00	89,390.81	-12,978.30	1.17
TOTAL	CULTURE AND RECREATION	76,412.51	702.12	.00	89,390.81	-12,978.30	1.17
TOTAL	MEMORIAL LIBRARY - SPECIA	76,412.51	702.12	.00	89,390.81	-12,978.30	1.17

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SELECTION CRITERIA: ALL

FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
50	HEALTH AND WELFARE	.00	.00	.00	68,315.14	-68,315.14	.00
TOTAL	HEALTH AND WELFARE	.00	.00	.00	68,315.14	-68,315.14	.00
64202	CDBG - YEAR 20	.00	.00	.00	990,500.00	-990,500.00	.00
64203	CDBG YEAR 21	2,597,984.00	.00	.00	.00	2,597,984.00	.00
642612	WILLIS BLDG-PROG INC	11,957.56	1,415.00	.00	22,332.50	-10,374.94	1.87
6426121	LONESTAR BLDG-PROG INC	11,814.92	975.00	.00	15,115.00	-3,300.08	1.28
642613	MAGNOLIA BLDG-PROG INC	2,901.00	50.00	.00	3,490.00	-589.00	1.20
6426132	MAGNOLIA CLINIC-PROG INC	5,405.99	2,900.00	.00	11,600.00	-6,194.01	2.15
642615	SPLENDORA BLDG-PROG INC	10,698.80	4,550.00	.00	27,000.00	-16,301.20	2.52
64298	CDBG/\$2,172,630 - YEAR 18	.00	.00	.00	-58,153.18	58,153.18	.00
64299	CDBG/\$2,301,631 - YEAR 19	.00	.00	.00	-67,222.30	67,222.30	.00
TOTAL	CDBG/\$1.7MIL-YEAR 1	2,640,762.27	9,890.00	.00	944,662.02	1,696,100.25	.36
64396	HOME YEAR 16	688,627.00	.00	.00	.00	688,627.00	.00
TOTAL	HOME PROGRAM/\$750K-YR 1	688,627.00	.00	.00	.00	688,627.00	.00
64408	HESG YEAR 8	219,997.00	.00	.00	.00	219,997.00	.00
TOTAL	CDBG DISASTER REC GRANT	219,997.00	.00	.00	.00	219,997.00	.00
TOTAL	HEALTH AND WELFARE	3,549,386.27	9,890.00	.00	1,012,977.16	2,536,409.11	.29
TOTAL	COMMUNITY DEVELOPMENT	3,549,386.27	9,890.00	.00	1,012,977.16	2,536,409.11	.29

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FUND - 221 - LAW LIBRARY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	295,188.00	.00	.00	113,426.90	181,761.10	.38
TOTAL	SPECIAL REVENUE FUNDS	295,188.00	.00	.00	113,426.90	181,761.10	.38
TOTAL	SPECIAL REVENUE FUNDS	295,188.00	.00	.00	113,426.90	181,761.10	.38
TOTAL	LAW LIBRARY	295,188.00	.00	.00	113,426.90	181,761.10	.38

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SELECTION CRITERIA: ALL

FUND - 224 - JUVENILE PROBATION-STATE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	705.00	.00	11,277.58	-11,277.58	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	705.00	.00	11,277.58	-11,277.58	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	705.00	.00	11,277.58	-11,277.58	.00
5711470	JUV PROB/STATE AID-A/19	4,000.00	.00	.00	1,015,059.20	-1,011,059.20	253.76
571156	JUV JUS ALT ED PGR-P/19	.00	.00	.00	224,568.61	-224,568.61	.00
571184	JUV PROB/RDA PROG	.00	.00	.00	-220,929.54	220,929.54	.00
TOTAL	JUVENILE PROBATION	4,000.00	.00	.00	1,018,698.27	-1,014,698.27	254.67
TOTAL	PUBLIC SAFETY	4,000.00	.00	.00	1,018,698.27	-1,014,698.27	254.67
TOTAL	JUVENILE PROBATION-STATE	4,000.00	705.00	.00	1,029,975.85	-1,025,975.85	257.49

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FUND - 225 - RECORDS MGMT/PRESERVATION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40311	CTY CLK/RECORDS MGMT/PRES	530,516.00	.00	.00	236,324.04	294,191.96	.45
TOTAL	COUNTY CLERK	530,516.00	.00	.00	236,324.04	294,191.96	.45
TOTAL	GENERAL ADMINISTRATION	530,516.00	.00	.00	236,324.04	294,191.96	.45
TOTAL	RECORDS MGMT/PRESERVATION	530,516.00	.00	.00	236,324.04	294,191.96	.45

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FUND - 226 - PRE-TRIAL DIVERSION FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
43513	PRE-TRIAL DIVERSION	38,732.00	1,600.00	.00	22,200.00	16,532.00	.57
TOTAL	DISTRICT ATTORNEY	38,732.00	1,600.00	.00	22,200.00	16,532.00	.57
TOTAL	JUDICIAL	38,732.00	1,600.00	.00	22,200.00	16,532.00	.57
TOTAL	PRE-TRIAL DIVERSION FUND	38,732.00	1,600.00	.00	22,200.00	16,532.00	.57

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SELECTION CRITERIA: ALL

FUND - 233 - MENTAL HEALTH FACILITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
6311	MENTAL HEALTH	16,994,512.00	.00	.00	7,246,436.00	9,748,076.00	.43
TOTAL	MENTAL HEALTH	16,994,512.00	.00	.00	7,246,436.00	9,748,076.00	.43
TOTAL	HEALTH AND WELFARE	16,994,512.00	.00	.00	7,246,436.00	9,748,076.00	.43
TOTAL	MENTAL HEALTH FACILITY	16,994,512.00	.00	.00	7,246,436.00	9,748,076.00	.43

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FUND - 234 - RECORDS MANAGEMENT COUNTY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
409310	RECORDS MNGT COUNTY	175,000.00	.00	.00	55,239.65	119,760.35	.32
TOTAL	NON-DEPARTMENTAL	175,000.00	.00	.00	55,239.65	119,760.35	.32
TOTAL	GENERAL ADMINISTRATION	175,000.00	.00	.00	55,239.65	119,760.35	.32
TOTAL	RECORDS MANAGEMENT COUNTY	175,000.00	.00	.00	55,239.65	119,760.35	.32

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FUND - 235 - RECORDS MGMT DIST CLERK

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
450110	RECORDS MGMT DIST CLERK	80,000.00	.00	.00	16,362.23	63,637.77	.20
TOTAL	DISTRICT CLERK	80,000.00	.00	.00	16,362.23	63,637.77	.20
TOTAL	GENERAL ADMINISTRATION	80,000.00	.00	.00	16,362.23	63,637.77	.20
TOTAL	RECORDS MGMT DIST CLERK	80,000.00	.00	.00	16,362.23	63,637.77	.20

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FUND - 236 - DIGITAL PRES CNTY/DIST

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
409320	DIGITAL PRES CNTY/DIST	.00	.00	.00	30,829.84	-30,829.84	.00
TOTAL	NON-DEPARTMENTAL	.00	.00	.00	30,829.84	-30,829.84	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	30,829.84	-30,829.84	.00
TOTAL	DIGITAL PRES CNTY/DIST	.00	.00	.00	30,829.84	-30,829.84	.00

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FUND - 237 - DIST CLERK RECORDS PRESER

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
45030	DISTRICT CLERK REC PRESV	170,000.00	.00	.00	31,049.61	138,950.39	.18
TOTAL	DISTRICT CLERK	170,000.00	.00	.00	31,049.61	138,950.39	.18
TOTAL	JUDICIAL	170,000.00	.00	.00	31,049.61	138,950.39	.18
TOTAL	DIST CLERK RECORDS PRESER	170,000.00	.00	.00	31,049.61	138,950.39	.18

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FUND - 238 - COURT GUARDIANSHIP

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40933	COURT GUARDIANSHIP	32,000.00	.00	.00	8,439.65	23,560.35	.26
TOTAL	NON-DEPARTMENTAL	32,000.00	.00	.00	8,439.65	23,560.35	.26
TOTAL	JUDICIAL	32,000.00	.00	.00	8,439.65	23,560.35	.26
TOTAL	COURT GUARDIANSHIP	32,000.00	.00	.00	8,439.65	23,560.35	.26

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FUND - 239 - COURT REPORTER SVC FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	45,125.00	.00	.00	47,234.89	-2,109.89	1.05
TOTAL	SPECIAL REVENUE FUNDS	45,125.00	.00	.00	47,234.89	-2,109.89	1.05
TOTAL	SPECIAL REVENUE FUNDS	45,125.00	.00	.00	47,234.89	-2,109.89	1.05
TOTAL	COURT REPORTER SVC FUND	45,125.00	.00	.00	47,234.89	-2,109.89	1.05

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FUND - 240 - COURTHOUSE SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	300,000.00	1,612.79	.00	98,819.74	201,180.26	.33
TOTAL	SPECIAL REVENUE FUNDS	300,000.00	1,612.79	.00	98,819.74	201,180.26	.33
TOTAL	SPECIAL REVENUE FUNDS	300,000.00	1,612.79	.00	98,819.74	201,180.26	.33
TOTAL	COURTHOUSE SECURITY	300,000.00	1,612.79	.00	98,819.74	201,180.26	.33

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FUND - 241 - COURT TECHNOLOGY CNTY/DIS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	3,505.91	.00	.00	.00	3,505.91	.00
TOTAL	SPECIAL REVENUE FUNDS	3,505.91	.00	.00	.00	3,505.91	.00
TOTAL	SPECIAL REVENUE FUNDS	3,505.91	.00	.00	.00	3,505.91	.00
40936	COURT TECHNOLOGY CNTY/DIS	16,288.00	.00	.00	5,766.06	10,521.94	.35
TOTAL	NON-DEPARTMENTAL	16,288.00	.00	.00	5,766.06	10,521.94	.35
TOTAL	JUDICIAL	16,288.00	.00	.00	5,766.06	10,521.94	.35
TOTAL	COURT TECHNOLOGY CNTY/DIS	19,793.91	.00	.00	5,766.06	14,027.85	.29

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FUND - 242 - JUSTICE CRT BLDG SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40937	JUSTICE CRT BLDG SECURITY	.00	537.59	.00	12,915.51	-12,915.51	.00
TOTAL	NON-DEPARTMENTAL	.00	537.59	.00	12,915.51	-12,915.51	.00
TOTAL	JUDICIAL	.00	537.59	.00	12,915.51	-12,915.51	.00
TOTAL	JUSTICE CRT BLDG SECURITY	.00	537.59	.00	12,915.51	-12,915.51	.00

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FUND - 243 - JUSTICE CRT TECHNOLOGY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	79,085.29	2,154.43	.00	51,657.24	27,428.05	.65
TOTAL	SPECIAL REVENUE FUNDS	79,085.29	2,154.43	.00	51,657.24	27,428.05	.65
TOTAL	SPECIAL REVENUE FUNDS	79,085.29	2,154.43	.00	51,657.24	27,428.05	.65
TOTAL	JUSTICE CRT TECHNOLOGY	79,085.29	2,154.43	.00	51,657.24	27,428.05	.65

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FUND - 244 - JUVENILE CASE MANAGER

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
45512	JP 1-JUVENILE CASE DIV	123,021.00	.00	.00	9,708.42	113,312.58	.08
TOTAL	JUSTICE OF PEACE PCT 1	123,021.00	.00	.00	9,708.42	113,312.58	.08
45612	JP 2-JUVENILE CASE DIV	53,293.00	.00	.00	9,695.81	43,597.19	.18
TOTAL	JUSTICE OF PEACE PCT 2	53,293.00	.00	.00	9,695.81	43,597.19	.18
45712	JP 3-JUVENILE CASE DIV	65,496.00	.00	.00	26,065.99	39,430.01	.40
TOTAL	JUSTICE OF PEACE PCT 3	65,496.00	.00	.00	26,065.99	39,430.01	.40
45812	JP 4-JUVENILE CASE DIV	63,971.00	2,657.83	.00	12,692.74	51,278.26	.20
TOTAL	JUSTICE OF PEACE PCT 4	63,971.00	2,657.83	.00	12,692.74	51,278.26	.20
TOTAL	JUDICIAL	305,781.00	2,657.83	.00	58,162.96	247,618.04	.19
TOTAL	JUVENILE CASE MANAGER	305,781.00	2,657.83	.00	58,162.96	247,618.04	.19

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FUND - 246 - BOND SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
5728	BOND SUPERVISION	446,500.00	.00	.00	133,944.84	312,555.16	.30
TOTAL	ADULT PROBATION	446,500.00	.00	.00	133,944.84	312,555.16	.30
TOTAL	PUBLIC SAFETY	446,500.00	.00	.00	133,944.84	312,555.16	.30
TOTAL	BOND SUPERVISION	446,500.00	.00	.00	133,944.84	312,555.16	.30

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FUND - 247 - BASIC SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
572222	AP - BASIC SUPERVIS FY19	.00	.00	.00	375,743.35	-375,743.35	.00
TOTAL	ADULT PROBATION	.00	.00	.00	375,743.35	-375,743.35	.00
TOTAL	PUBLIC SAFETY	.00	.00	.00	375,743.35	-375,743.35	.00
TOTAL	BASIC SUPERVISION	.00	.00	.00	375,743.35	-375,743.35	.00

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FUND - 249 - MENTAL IMPAIRMENTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	MENTAL IMPAIRMENTS	.00	.00	.00	10,000.00	-10,000.00	.00

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FUND - 254 - CONTRACT ELECTION SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
49041	CONTRACT ELEC DIRECT PAID	.00	.00	.00	308,461.27	-308,461.27	.00
TOTAL	ELECTIONS	.00	.00	.00	308,461.27	-308,461.27	.00
TOTAL	ELECTIONS	.00	.00	.00	308,461.27	-308,461.27	.00
TOTAL	CONTRACT ELECTION SERVICE	.00	.00	.00	308,461.27	-308,461.27	.00

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FUND - 256 - MOCO GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40670101	UASI 17-COM PREP/REG PLAN	.00	.00	.00	49,460.45	-49,460.45	.00
40670102	UASI 18-COM PREP & REG PL	392,767.00	.00	.00	.00	392,767.00	.00
TOTAL	COM PREP & REGIONAL PLAN	392,767.00	.00	.00	49,460.45	343,306.55	.13
40670301	UASI 17-EOC/REG TECH SUST	.00	.00	.00	3,576.04	-3,576.04	.00
40670302	UASI 18-EOC/REG TECH SUST	162,955.00	.00	.00	.00	162,955.00	.00
TOTAL	EOC/REG TECH SUSTAINMENT	162,955.00	.00	.00	3,576.04	159,378.96	.02
40670401	UASI 17-M & A	.00	.00	.00	3,469.72	-3,469.72	.00
40670402	UASI 18-M & A	92,172.29	.00	.00	.00	92,172.29	.00
TOTAL	M & A	92,172.29	.00	.00	3,469.72	88,702.57	.04
40670501	UASI 17-EOC ENHANCEMENTS	-76.97	.00	.00	.00	-76.97	.00
40670502	UASI 18-EOC ENHANCEMENTS	150,685.00	.00	.00	.00	150,685.00	.00
TOTAL	EOC ENHANCEMENTS	150,608.03	.00	.00	.00	150,608.03	.00
40670601	UASI 17-1ST RESP FC SPEC	.00	.00	.00	4,665.00	-4,665.00	.00
40670602	UASI 18-FR FC SPEC TEAM	333,000.00	.00	.00	.00	333,000.00	.00
TOTAL	1ST RESP FC SPEC TEAM SUS	333,000.00	.00	.00	4,665.00	328,335.00	.01
40670702	UASI 18-FR LE SPEC RESPON	511,866.50	.00	.00	.00	511,866.50	.00
TOTAL	1ST RESP LE SPEC RESPONSE	511,866.50	.00	.00	.00	511,866.50	.00
40670801	UASI 18- PUB SAFETY VIDEO	200,000.00	.00	.00	.00	200,000.00	.00
TOTAL	PUBLIC SAFETY VIDEO INIT	200,000.00	.00	.00	.00	200,000.00	.00
40670901	UASI 18-LE SWAT SUSTAIN	78,000.00	.00	.00	.00	78,000.00	.00
TOTAL	LE SWAT SUSTAINMENT	78,000.00	.00	.00	.00	78,000.00	.00
TOTAL	HSGP GRANTS	1,921,368.82	.00	.00	61,171.21	1,860,197.61	.03
TOTAL	EMERGENCY MANAGEMENT	1,921,368.82	.00	.00	61,171.21	1,860,197.61	.03
TOTAL	PUBLIC SAFETY	1,921,368.82	.00	.00	61,171.21	1,860,197.61	.03
TOTAL	MOCO GRANTS	1,921,368.82	.00	.00	61,171.21	1,860,197.61	.03

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FUND - 261 - CC VITAL RECORDS PRES FND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
403261	VITAL RECORDS PRES	18,500.00	.00	.00	7,534.00	10,966.00	.41
TOTAL	COUNTY CLERK	18,500.00	.00	.00	7,534.00	10,966.00	.41
TOTAL	GENERAL ADMINISTRATION	18,500.00	.00	.00	7,534.00	10,966.00	.41
TOTAL	CC VITAL RECORDS PRES FND	18,500.00	.00	.00	7,534.00	10,966.00	.41

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FUND - 358 - MONTG CO DEBT SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
3	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	63,978,876.53	612,968.42	.99
TOTAL	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	63,978,876.53	612,968.42	.99
TOTAL	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	63,978,876.53	612,968.42	.99
6927	C/O 2010B BABS-\$23.395 M	396,436.00	.00	.00	199,708.79	196,727.21	.50
TOTAL	C/O 2010B BABS-\$23.395 M	396,436.00	.00	.00	199,708.79	196,727.21	.50
6944	ROAD BONDS, SERIES 2018B	3,700,164.75	.00	.00	3,700,164.75	.00	1.00
TOTAL	ROAD BONDS, SERIES 2018B	3,700,164.75	.00	.00	3,700,164.75	.00	1.00
TOTAL	DEBT SERVICE	4,096,600.75	.00	.00	3,899,873.54	196,727.21	.95
TOTAL	MONTG CO DEBT SERVICE	68,688,445.70	.00	.00	67,878,750.07	809,695.63	.99

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FUND - 40011 - C/P-REVENUE/TOLL BONDS 10

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	46,473.39	-46,473.39	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	46,473.39	-46,473.39	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	46,473.39	-46,473.39	.00
TOTAL	C/P-REVENUE/TOLL BONDS 10	.00	.00	.00	46,473.39	-46,473.39	.00

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FUND - 40012 - C/P-CERT OBLIGN 2012

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	23,816.54	-23,816.54	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	23,816.54	-23,816.54	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	23,816.54	-23,816.54	.00
TOTAL	C/P-CERT OBLIGN 2012	.00	.00	.00	23,816.54	-23,816.54	.00

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FUND - 40013 - C/P-C/O 2012A-\$15,880,000

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	5,216.69	-5,216.69	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	5,216.69	-5,216.69	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	5,216.69	-5,216.69	.00
TOTAL	C/P-C/O 2012A-\$15,880,000	.00	.00	.00	5,216.69	-5,216.69	.00

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FUND - 40014 - C/P P-T TOLL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	-1,223,281.06	1,223,281.06	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	-1,223,281.06	1,223,281.06	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	-1,223,281.06	1,223,281.06	.00
TOTAL	C/P P-T TOLL PROJECTS	.00	.00	.00	-1,223,281.06	1,223,281.06	.00

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FUND - 40016 - C/P JAIL PROJECT 13-14

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	19,872.00	-19,872.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	19,872.00	-19,872.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	19,872.00	-19,872.00	.00
TOTAL	C/P JAIL PROJECT 13-14	.00	.00	.00	19,872.00	-19,872.00	.00

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FUND - 40017 - LOCAL CAPITAL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4996001	TAX OFFICE CIP	198,709.03	.00	.00	.00	198,709.03	.00
TOTAL	CAPITAL PROJ-TAX OFFICE	198,709.03	.00	.00	.00	198,709.03	.00
TOTAL	CAPITAL PROJECTS	198,709.03	.00	.00	.00	198,709.03	.00
4	CAPITAL PROJECTS FUNDS	1,000,000.00	.00	.00	.00	1,000,000.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	1,000,000.00	.00	.00	.00	1,000,000.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	1,000,000.00	.00	.00	.00	1,000,000.00	.00
TOTAL	LOCAL CAPITAL PROJECTS	1,198,709.03	.00	.00	.00	1,198,709.03	.00

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FUND - 40018 - C/P ROAD BONDS 2016, \$60M

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	136,610.78	-136,610.78	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	136,610.78	-136,610.78	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	136,610.78	-136,610.78	.00
TOTAL	C/P ROAD BONDS 2016, \$60M	.00	.00	.00	136,610.78	-136,610.78	.00

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FUND - 40019 - C/P ROAD BONDS 2016A

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	482,567.39	-482,567.39	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	482,567.39	-482,567.39	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	482,567.39	-482,567.39	.00
TOTAL	C/P ROAD BONDS 2016A	.00	.00	.00	482,567.39	-482,567.39	.00

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FUND - 40020 - C/P ROAD BONDS 2018

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	270,295.17	-270,295.17	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	270,295.17	-270,295.17	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	270,295.17	-270,295.17	.00
TOTAL	C/P ROAD BONDS 2018	.00	.00	.00	270,295.17	-270,295.17	.00

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FUND - 40021 - C/P ROAD BONDS 2018B

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	89,766,582.30	-166,582.30	1.00
TOTAL	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	89,766,582.30	-166,582.30	1.00
TOTAL	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	89,766,582.30	-166,582.30	1.00
TOTAL	C/P ROAD BONDS 2018B	89,600,000.00	.00	.00	89,766,582.30	-166,582.30	1.00

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FUND - 500 - TOLL ROAD AUTHORITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
50002	249 TOLL PROJECT	8,200,000.00	.00	.00	8,221,312.26	-21,312.26	1.00
TOTAL	249 TOLL PROJECT	8,200,000.00	.00	.00	8,221,312.26	-21,312.26	1.00
50003	242 TOLL PROJECT	69,780.63	.00	.00	375,752.36	-305,971.73	5.38
TOTAL	242 TOLL PROJECT	69,780.63	.00	.00	375,752.36	-305,971.73	5.38
TOTAL	PUBLIC TRANSPORTATION	8,269,780.63	.00	.00	8,597,064.62	-327,283.99	1.04
TOTAL	TOLL ROAD AUTHORITY	8,269,780.63	.00	.00	8,597,064.62	-327,283.99	1.04

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FUND - 501 - MCTRA DEBT SERVICE FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
50101	SR LIEN REV BONDS 2018	.00	.00	.00	936.53	-936.53	.00
TOTAL	SR LIEN REV BONDS 2018	.00	.00	.00	936.53	-936.53	.00
TOTAL	DEBT SERVICE FUNDS	.00	.00	.00	936.53	-936.53	.00
TOTAL	MCTRA DEBT SERVICE FUND	.00	.00	.00	936.53	-936.53	.00

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FUND - 670 - SELF INSURANCE MEDICAL FD

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4023	EMPLOYEE HEALTH	.00	97,094.02	.00	12,246,644.28	-12,246,644.28	.00
4024	RETIREE HEALTH	.00	11,400.00	.00	147,827.73	-147,827.73	.00
4025	OPTIONAL BENEFITS	.00	.00	.00	422,036.86	-422,036.86	.00
4029	EMPLOYEE LIFE	.00	.00	.00	58,326.59	-58,326.59	.00
TOTAL	RISK MANAGEMENT	.00	108,494.02	.00	12,874,835.46	-12,874,835.46	.00
TOTAL	GENERAL ADMINISTRATION	.00	108,494.02	.00	12,874,835.46	-12,874,835.46	.00
TOTAL	SELF INSURANCE MEDICAL FD	.00	108,494.02	.00	12,874,835.46	-12,874,835.46	.00

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FUND - 671 - SELF INSURANCE W/C FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40210	RISK MGT-WORKERS COMP	.00	16,974.14	.00	116,890.65	-116,890.65	.00
TOTAL	RISK MANAGEMENT	.00	16,974.14	.00	116,890.65	-116,890.65	.00
TOTAL	GENERAL ADMINISTRATION	.00	16,974.14	.00	116,890.65	-116,890.65	.00
TOTAL	SELF INSURANCE W/C FUND	.00	16,974.14	.00	116,890.65	-116,890.65	.00

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FUND - 672 - SELF INS ACIDENT AND LIAB

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40220	RISK MGT-PROP/CASLTY/LIAB	26,967.00	14,228.57	.00	303,696.81	-276,729.81	11.26
TOTAL	RISK MANAGEMENT	26,967.00	14,228.57	.00	303,696.81	-276,729.81	11.26
TOTAL	GENERAL ADMINISTRATION	26,967.00	14,228.57	.00	303,696.81	-276,729.81	11.26
TOTAL	SELF INS ACIDENT AND LIAB	26,967.00	14,228.57	.00	303,696.81	-276,729.81	11.26

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FUND - 673 - WELLNESS CLINIC

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4026	WELLNESS CLINIC	.00	.00	.00	633,465.35	-633,465.35	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	633,465.35	-633,465.35	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	633,465.35	-633,465.35	.00
TOTAL	WELLNESS CLINIC	.00	.00	.00	633,465.35	-633,465.35	.00
TOTAL REPORT		485,999,689.97	1,527,797.78	.00	402,683,089.42	83,316,600.55	.83

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
1	GENERAL FUND	1,963,017.50	.00	.00	200,000.00	1,763,017.50	.10
TOTAL	GENERAL FUND	1,963,017.50	.00	.00	200,000.00	1,763,017.50	.10
TOTAL	GENERAL FUND	1,963,017.50	.00	.00	200,000.00	1,763,017.50	.10
400	COUNTY JUDGE	574,986.08	21,950.65	3,609.50	247,360.76	327,625.32	.43
TOTAL	COUNTY JUDGE	574,986.08	21,950.65	3,609.50	247,360.76	327,625.32	.43
401	HUMAN RESOURCES	617,589.14	22,493.11	3,278.09	274,321.50	343,267.64	.44
TOTAL	HUMAN RESOURCES	617,589.14	22,493.11	3,278.09	274,321.50	343,267.64	.44
4011	CIVIL SERVICE	4,500.00	.00	.00	.00	4,500.00	.00
TOTAL	CIVIL SERVICE	4,500.00	.00	.00	.00	4,500.00	.00
402	RISK MANAGEMENT	913,309.54	42,768.43	778.09	358,950.93	554,358.61	.39
TOTAL	RISK MANAGEMENT	913,309.54	42,768.43	778.09	358,950.93	554,358.61	.39
403	COUNTY CLERK	2,443,840.61	91,423.48	2,796.84	1,045,869.78	1,397,970.83	.43
TOTAL	COUNTY CLERK	2,443,840.61	91,423.48	2,796.84	1,045,869.78	1,397,970.83	.43
404	COURT COLLECTIONS	489,669.00	13,098.39	1,543.73	186,301.76	303,367.24	.38
TOTAL	COURT COLLECTIONS	489,669.00	13,098.39	1,543.73	186,301.76	303,367.24	.38
405	VETERANS SERVICE	316,946.67	11,837.55	48.02	139,131.59	177,815.08	.44
TOTAL	VETERANS SERVICE	316,946.67	11,837.55	48.02	139,131.59	177,815.08	.44
407	PURCHASING AGENT	1,509,800.80	85,163.21	.00	561,166.64	948,634.16	.37
TOTAL	PURCHASING AGENT	1,509,800.80	85,163.21	.00	561,166.64	948,634.16	.37
409	NON-DEPARTMENTAL	9,608,740.70	582,242.58	4,364.89	1,421,486.10	8,187,254.60	.15
40911	EMPLOYEE BENEFITS	3,661,650.00	.00	.00	.00	3,661,650.00	.00
TOTAL	NON-DEPARTMENTAL	13,270,390.70	582,242.58	4,364.89	1,421,486.10	11,848,904.60	.11
503	INFORMATION TECHNOLOGY	5,016,321.60	231,189.16	74,795.32	2,153,822.06	2,862,499.54	.43
50313	RENEWAL AND REPLACEMENT	1,607,014.56	11,652.48	45,551.76	1,058,020.28	548,994.28	.66
50314	GIS	74,590.00	2,000.00	5,277.71	20,018.27	54,571.73	.27
50316	NET/OPS DATACENTER	299,809.70	42,338.75	46,158.15	288,088.74	11,720.96	.96
50317	IT ADMIN	114,695.00	2,330.02	9,288.39	15,039.71	99,655.29	.13
50318	IT SECURITY	150,500.00	.00	.00	.00	150,500.00	.00
TOTAL	INFORMATION TECHNOLOGY	7,262,930.86	289,510.41	181,071.33	3,534,989.06	3,727,941.80	.49
601	PERMITS	503,964.00	19,967.44	.00	223,644.88	280,319.12	.44
TOTAL	PERMITS	503,964.00	19,967.44	.00	223,644.88	280,319.12	.44
9999	PAYROLL PASS-THRU	.00	623.08	.00	7,556.09	-7,556.09	.00
TOTAL	PAYROLL PASS-THRU	.00	623.08	.00	7,556.09	-7,556.09	.00
TOTAL	GENERAL ADMINISTRATION	27,907,927.40	1,181,078.33	197,490.49	8,000,779.09	19,907,148.31	.29
495	COUNTY AUDITOR	1,994,963.12	75,190.58	153.76	843,520.89	1,151,442.23	.42

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MONTGOMERY COUNTY, TEXAS
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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	COUNTY AUDITOR	1,994,963.12	75,190.58	153.76	843,520.89	1,151,442.23	.42
496	BUDGET OFFICE	304,892.52	11,303.86	.00	125,380.74	179,511.78	.41
TOTAL	BUDGET OFFICE	304,892.52	11,303.86	.00	125,380.74	179,511.78	.41
497	COUNTY TREASURER	707,157.10	24,905.33	500.78	296,884.79	410,272.31	.42
TOTAL	COUNTY TREASURER	707,157.10	24,905.33	500.78	296,884.79	410,272.31	.42
499	TAX ASSESSOR/COLLECTOR	4,937,721.37	171,606.32	77,738.00	2,197,999.63	2,739,721.74	.45
4991	TAX A/C-VEH INV TAX	11,693.00	.00	590.00	2,337.39	9,355.61	.20
4992	TAX A/C-RENDITION PENALTY	6,740.00	.00	1,409.28	6,101.34	638.66	.91
4995	TAX A/C-ECONOMIC DEVELOP.	2,511,035.00	1,779,602.12	.00	1,779,602.12	731,432.88	.71
TOTAL	TAX ASSESSOR/COLLECTOR	7,467,189.37	1,951,208.44	79,737.28	3,986,040.48	3,481,148.89	.53
50311	FINANCIAL TECHNOLOGY	6,813,091.48	315.34	681,331.25	1,195,223.69	5,617,867.79	.18
TOTAL	INFORMATION TECHNOLOGY	6,813,091.48	315.34	681,331.25	1,195,223.69	5,617,867.79	.18
TOTAL	FINANCIAL ADMINISTRATION	17,287,293.59	2,062,923.55	761,723.07	6,447,050.59	10,840,243.00	.37
665	EXTENSION AGENTS	746,828.68	28,119.18	31.90	304,941.58	441,887.10	.41
TOTAL	EXTENSION AGENTS	746,828.68	28,119.18	31.90	304,941.58	441,887.10	.41
TOTAL	CONSERVATION	746,828.68	28,119.18	31.90	304,941.58	441,887.10	.41
50315	IT LIBRARY	409,140.00	.00	.00	.00	409,140.00	.00
TOTAL	INFORMATION TECHNOLOGY	409,140.00	.00	.00	.00	409,140.00	.00
6511	MEMORIAL LIBRARY	9,738,271.18	342,190.50	74,116.31	4,006,243.23	5,732,027.95	.41
TOTAL	MEMORIAL LIBRARY	9,738,271.18	342,190.50	74,116.31	4,006,243.23	5,732,027.95	.41
661	HISTORICAL COMMISSION	205,000.00	.00	.00	157,750.00	47,250.00	.77
TOTAL	HISTORICAL COMMISSION	205,000.00	.00	.00	157,750.00	47,250.00	.77
6611	HIST COMM DONATIONS	14,844.35	.00	.00	.00	14,844.35	.00
TOTAL	HIST COMM DONATIONS	14,844.35	.00	.00	.00	14,844.35	.00
TOTAL	CULTURE AND RECREATION	10,367,255.53	342,190.50	74,116.31	4,163,993.23	6,203,262.30	.40
4901	ELECTIONS ADMINISTRATOR	1,429,388.16	38,093.41	3,094.22	971,920.70	457,467.46	.68
4902	VOTER REGISTRATION	.00	.00	.00	4,518.27	-4,518.27	.00
TOTAL	ELECTIONS	1,429,388.16	38,093.41	3,094.22	976,438.97	452,949.19	.68
TOTAL	ELECTIONS	1,429,388.16	38,093.41	3,094.22	976,438.97	452,949.19	.68
509	BLDG CUSTODIAL SERVICES	3,341,541.74	136,547.80	29,411.29	1,426,513.45	1,915,028.29	.43
TOTAL	BLDG CUSTODIAL SERVICES	3,341,541.74	136,547.80	29,411.29	1,426,513.45	1,915,028.29	.43
510	BLDG MAINT/CONSTRUCTION	6,196,575.29	237,245.25	232,266.84	2,727,929.47	3,468,645.82	.44
TOTAL	BLDG MAINT/CONSTRUCTION	6,196,575.29	237,245.25	232,266.84	2,727,929.47	3,468,645.82	.44

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FUND - 110 - GENERAL FUND

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5121	JAIL	43,991,143.55	2,188,901.05	222,366.82	24,835,674.53	19,155,469.02	.56
TOTAL	JAIL	43,991,143.55	2,188,901.05	222,366.82	24,835,674.53	19,155,469.02	.56
513	CONVENTION CENTER COMPLEX	1,282,705.99	51,026.74	6,036.23	551,527.81	731,178.18	.43
TOTAL	CONVENTION CENTER COMPLEX	1,282,705.99	51,026.74	6,036.23	551,527.81	731,178.18	.43
5131	FAIRGROUNDS	75,000.00	.00	.00	.00	75,000.00	.00
TOTAL	FAIRGROUNDS	75,000.00	.00	.00	.00	75,000.00	.00
TOTAL	FACILITIES	54,886,966.57	2,613,720.84	490,081.18	29,541,645.26	25,345,321.31	.54
630	MEDICAL HEALTH	90,000.00	7,500.00	.00	45,000.00	45,000.00	.50
6303	FORENSIC SERVICES	2,071,719.57	67,712.65	6,360.44	777,026.52	1,294,693.05	.38
630313	FORENSICS DEPT ACER GRANT	40,110.50	.00	.00	7,740.00	32,370.50	.19
TOTAL	MEDICAL HEALTH	2,201,830.07	75,212.65	6,360.44	829,766.52	1,372,063.55	.38
631	MENTAL HEALTH	261,525.00	.00	.00	108,088.50	153,436.50	.41
TOTAL	MENTAL HEALTH	261,525.00	.00	.00	108,088.50	153,436.50	.41
632	ENVIRONMENTAL HEALTH	2,234,172.98	79,229.56	20,005.38	971,740.53	1,262,432.45	.43
TOTAL	ENVIRONMENTAL HEALTH	2,234,172.98	79,229.56	20,005.38	971,740.53	1,262,432.45	.43
633	ANIMAL CONTROL	1,004,146.26	37,625.29	2,485.63	453,727.66	550,418.60	.45
TOTAL	ANIMAL CONTROL	1,004,146.26	37,625.29	2,485.63	453,727.66	550,418.60	.45
6331	ANIMAL SHELTER	4,031,124.73	133,176.94	42,802.53	1,682,388.79	2,348,735.94	.42
63311	ANIMAL SHELTER DONATIONS	155,958.61	.00	.00	2,820.50	153,138.11	.02
63314	ANIMAL SHELTER-PETCO HH2	127,163.00	.00	.00	127,163.00	.00	1.00
63315	ANIMAL SHELTER-PETCO 2018	89,418.52	2,192.56	.00	78,435.82	10,982.70	.88
63316	ANIMAL SHELTER-2017WWW	1,386.94	405.27	.00	405.27	981.67	.29
63317	PET RETENTION GRANT	20,000.00	176.36	.00	176.36	19,823.64	.01
TOTAL	ANIMAL SHELTER	4,425,051.80	135,951.13	42,802.53	1,891,389.74	2,533,662.06	.43
640	CHILD WELFARE	130,521.82	3,338.55	374.76	33,270.17	97,251.65	.25
64011	CONCRETE SERVICES	3,128.00	.00	.00	.00	3,128.00	.00
TOTAL	CHILD WELFARE	133,649.82	3,338.55	374.76	33,270.17	100,379.65	.25
641	WELFARE	1,059,373.00	.00	.00	534,686.50	524,686.50	.50
TOTAL	WELFARE	1,059,373.00	.00	.00	534,686.50	524,686.50	.50
64201	MCCD-COUNTY APPROPRIATION	300.00	.00	.00	66.23	233.77	.22
TOTAL	CDBG/\$1.7MIL-YEAR 1	300.00	.00	.00	66.23	233.77	.22
TOTAL	HEALTH AND WELFARE	11,320,048.93	331,357.18	72,028.74	4,822,735.85	6,497,313.08	.43
426	COUNTY COURT AT LAW #1	513,810.00	19,244.20	26.15	225,294.42	288,515.58	.44
TOTAL	COUNTY COURT AT LAW #1	513,810.00	19,244.20	26.15	225,294.42	288,515.58	.44
427	COUNTY COURT AT LAW #2	908,379.00	35,931.77	1,586.36	389,197.55	519,181.45	.43

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TOTAL	COUNTY COURT AT LAW #2	908,379.00	35,931.77	1,586.36	389,197.55	519,181.45	.43
429	COUNTY COURT AT LAW #3	810,218.00	32,627.20	2,114.13	355,027.94	455,190.06	.44
TOTAL	COUNTY COURT AT LAW #3	810,218.00	32,627.20	2,114.13	355,027.94	455,190.06	.44
430	COUNTY COURT AT LAW #4	527,592.00	19,601.43	367.50	231,157.12	296,434.88	.44
TOTAL	COUNTY COURT AT LAW #4	527,592.00	19,601.43	367.50	231,157.12	296,434.88	.44
431	COUNTY COURT AT LAW #5	511,268.00	18,825.05	33.49	223,933.84	287,334.16	.44
TOTAL	COUNTY COURT AT LAW #5	511,268.00	18,825.05	33.49	223,933.84	287,334.16	.44
4351	DISTRICT ATTORNEY	11,317,699.94	435,558.99	22,992.53	5,100,939.98	6,216,759.96	.45
435111	DA NO REFUSAL GRANT	195,657.16	6,682.31	1,350.00	84,859.60	110,797.56	.43
435151	DA VICTIM COORD FY18	86,298.87	2,849.68	329.97	35,673.58	50,625.29	.41
43516	DA LAW ENFORCEMENT	.00	.00	.00	.00	.00	.00
435170	DA DVI FY18	.00	.00	.00	60.95	-60.95	.00
435171	DA DVI FY19	95,595.17	3,866.29	.00	44,802.67	50,792.50	.47
435180	SMART PROSECUTION INITV	365,229.00	10,178.62	22,200.00	64,798.24	300,430.76	.18
4354	D. A. STATE FUNDS	26,800.16	936.43	.00	10,376.79	16,423.37	.39
TOTAL	DISTRICT ATTORNEY	12,087,280.30	460,072.32	46,872.50	5,341,511.81	6,745,768.49	.44
43921	359TH-VTC/TVC 18-19	71,568.90	3,111.16	.00	44,040.93	27,527.97	.62
TOTAL	359TH DISTRICT COURT	71,568.90	3,111.16	.00	44,040.93	27,527.97	.62
450	DISTRICT CLERK	3,665,724.60	136,270.86	1,417.89	1,591,738.24	2,073,986.36	.43
TOTAL	DISTRICT CLERK	3,665,724.60	136,270.86	1,417.89	1,591,738.24	2,073,986.36	.43
4502	DIST CLERK-AG PYMT PROCES	5,040.22	.00	.00	5,040.22	.00	1.00
TOTAL	DIST CLERK-AG PYMT PROCES	5,040.22	.00	.00	5,040.22	.00	1.00
455	JUSTICE OF PEACE PCT 1	951,328.27	35,803.53	.00	419,125.89	532,202.38	.44
TOTAL	JUSTICE OF PEACE PCT 1	951,328.27	35,803.53	.00	419,125.89	532,202.38	.44
456	JUSTICE OF PEACE PCT 2	598,649.75	32,399.38	255.00	256,962.59	341,687.16	.43
TOTAL	JUSTICE OF PEACE PCT 2	598,649.75	32,399.38	255.00	256,962.59	341,687.16	.43
457	JUSTICE OF PEACE PCT 3	1,118,586.17	44,932.54	30.00	474,713.99	643,872.18	.42
4571	JP NO 3-TCID CONTRACT	55,733.00	2,214.22	.00	25,573.44	30,159.56	.46
TOTAL	JUSTICE OF PEACE PCT 3	1,174,319.17	47,146.76	30.00	500,287.43	674,031.74	.43
458	JUSTICE OF PEACE PCT 4	987,580.00	42,655.69	1,413.01	454,711.49	532,868.51	.46
TOTAL	JUSTICE OF PEACE PCT 4	987,580.00	42,655.69	1,413.01	454,711.49	532,868.51	.46
459	JUSTICE OF PEACE PCT 5	564,903.00	20,534.46	5,583.07	261,920.86	302,982.14	.46
TOTAL	JUSTICE OF PEACE PCT 5	564,903.00	20,534.46	5,583.07	261,920.86	302,982.14	.46
50312	JUDICIAL TECHNOLOGY	956,883.64	995.00	41,076.38	370,494.43	586,389.21	.39
TOTAL	INFORMATION TECHNOLOGY	956,883.64	995.00	41,076.38	370,494.43	586,389.21	.39

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TOTAL	JUDICIAL	24,334,544.85	905,218.81	100,775.48	10,670,444.76	13,664,100.09	.44
4751	COUNTY ATTORNEY	3,533,762.76	104,357.54	2,390.01	1,289,464.52	2,244,298.24	.36
47512	TITLE IV-E LEGAL SVCS	.00	22,570.34	301.25	265,941.54	-265,941.54	.00
TOTAL	COUNTY ATTORNEY	3,533,762.76	126,927.88	2,691.26	1,555,406.06	1,978,356.70	.44
4754	CO ATTORNEY STATE FUNDS	70,000.00	.00	.00	13,200.79	56,799.21	.19
TOTAL	COUNTY ATTORNEY	3,603,762.76	126,927.88	2,691.26	1,568,606.85	2,035,155.91	.44
4771	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	57,552.40	71,947.60	.44
TOTAL	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	57,552.40	71,947.60	.44
TOTAL	LEGAL SERVICES	3,733,262.76	126,927.88	2,691.26	1,626,159.25	2,107,103.51	.44
406	EMERGENCY MANAGEMENT	580,205.73	24,389.23	1,385.55	231,949.66	348,256.07	.40
TOTAL	EMERGENCY MANAGEMENT	580,205.73	24,389.23	1,385.55	231,949.66	348,256.07	.40
4066190	HSGP-REG TEAM SUSTAINMENT	197,786.61	63,248.76	.00	196,703.65	1,082.96	.99
TOTAL	HSGP-REG TEAM SUSTAINMENT	197,786.61	63,248.76	.00	196,703.65	1,082.96	.99
4066194	HSGP-BOC SUSTAINMENT	159,379.62	10,077.50	.00	159,089.50	290.12	1.00
TOTAL	HSGP-BOC SUSTAINMENT	159,379.62	10,077.50	.00	159,089.50	290.12	1.00
4066195	HSGP-PUBLIC SAFETY VIDEO	706,244.01	268,082.54	.00	706,242.68	1.33	1.00
TOTAL	HSGP-PUBLIC SAFETY VIDEO	706,244.01	268,082.54	.00	706,242.68	1.33	1.00
50310	LAW ENF TECHNOLOGY	1,175,109.67	4,860.96	83,945.00	557,781.23	617,328.44	.47
TOTAL	INFORMATION TECHNOLOGY	1,175,109.67	4,860.96	83,945.00	557,781.23	617,328.44	.47
5433	FIRE MARSHAL - INVESTIGAT	983,774.08	35,587.42	12,160.63	372,030.21	611,743.87	.38
5434	FIRE MARSHAL - INSPECTION	881,947.97	29,607.75	6,699.16	386,294.47	495,653.50	.44
TOTAL	FIRE MARSHAL	1,865,722.05	65,195.17	18,859.79	758,324.68	1,107,397.37	.41
5511	CONSTABLE PCT 1	3,680,417.79	138,738.68	35,556.73	1,674,149.64	2,006,268.15	.45
55112	CONSTABLE 1-SJRA SUB UNIT	263,906.00	11,479.79	.00	119,575.15	144,330.85	.45
55113	CONSTABLE 1-WISD SUB UNIT	492,476.00	22,348.85	.00	259,590.19	232,885.81	.53
551131	CONST 1-WISD TRUANCY SUBU	105,300.00	4,031.55	.00	46,754.88	58,545.12	.44
55115	CONST PCT 1 SALE/COMM	45,399.56	3,673.99	.00	4,544.79	40,854.77	.10
TOTAL	CONSTABLE PCT 1	4,587,499.35	180,272.86	35,556.73	2,104,614.65	2,482,884.70	.46
55116	CONST1-ICE-HMLND SEC INVS	1,798.80	.00	.00	.00	1,798.80	.00
TOTAL	CONSTABLE PCT 1	1,798.80	.00	.00	.00	1,798.80	.00
5521	CONSTABLE PCT 2	2,161,434.26	112,243.91	31,042.50	1,009,644.38	1,151,789.88	.47
55215	CONST PCT 2 SALE/COMM	36,942.76	930.00	.00	2,957.45	33,985.31	.08
TOTAL	CONSTABLE PCT 2	2,198,377.02	113,173.91	31,042.50	1,012,601.83	1,185,775.19	.46
5531	CONSTABLE PCT 3	4,031,904.16	142,219.12	28,331.44	1,773,040.53	2,258,863.63	.44
55312	CONSTABLE 3-RMUD SUB UNIT	705,343.08	25,341.48	.00	298,183.13	407,159.95	.42

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55313	CON 3-TWNSH-INTERNT CRIME	79,992.00	3,429.62	.00	39,781.10	40,210.90	.50
553132	CONST 3 - ELEC DET K9	707.14	.00	.00	.00	707.14	.00
55314	CONSTABLE 3/MUD 94 UNIT	243,175.00	9,702.45	37.00	111,640.01	131,534.99	.46
55315	CONST PCT 3 SALE/COMM	9,499.31	.00	.00	.00	9,499.31	.00
55316	CONSTABLE 3-SAFE HARBOR	184,610.00	6,864.53	.00	80,668.12	103,941.88	.44
55318	CONSTABLE 3-SPRING CRK UD	318,403.00	12,978.28	174.80	166,608.22	151,794.78	.52
55319	CONSTABLE 3 - STEP IDM	12,588.72	.00	.00	3,121.73	9,466.99	.25
TOTAL	CONSTABLE PCT 3	5,586,222.41	200,535.48	28,543.24	2,473,042.84	3,113,179.57	.44
553135	CONST3-NRA GRANT FY18	.50	.00	.00	.00	.50	.00
TOTAL	CONSTABLE PCT 3	.50	.00	.00	.00	.50	.00
5541	CONSTABLE PCT 4	4,332,555.45	155,213.07	58,964.52	1,975,001.45	2,357,554.00	.46
55411	CONST 4-RIVERWALK POA	72,408.00	2,616.12	.00	31,130.87	41,277.13	.43
55415	CONST PCT 4 SALE/COMM	25,065.63	2,256.69	4,844.66	19,961.29	5,104.34	.80
55416	CONST PCT 4 MOCONET	2,399.00	.00	.00	1,298.35	1,100.65	.54
TOTAL	CONSTABLE PCT 4	4,432,428.08	160,085.88	63,809.18	2,027,391.96	2,405,036.12	.46
554125	EMCID BODY CAMERAS FY18	4,800.00	.00	.00	4,800.00	.00	1.00
554126	EMCID-EMR RSP EQP	52,316.00	.00	15,918.60	50,370.68	1,945.32	.96
55418	CONST4-STEP IDM	12,491.40	.00	.00	2,779.55	9,711.85	.22
TOTAL	CONSTABLE PCT 4	69,607.40	.00	15,918.60	57,950.23	11,657.17	.83
5551	CONSTABLE PCT 5	2,617,818.27	94,478.98	27,099.38	1,251,069.51	1,366,748.76	.48
55512	CONST 5-MAG ISD SUB UNIT	1,311,766.86	45,652.65	.00	559,123.98	752,642.88	.43
55513	CONST 5-OPERATIONS DEPUTY	110,969.84	3,488.43	5,697.01	50,072.67	60,897.17	.45
55515	CONST PCT 5 SALE/COMM	29,638.82	.00	.00	8,114.26	21,524.56	.27
TOTAL	CONSTABLE PCT 5	4,070,193.79	143,620.06	32,796.39	1,868,380.42	2,201,813.37	.46
55518	STEP COMPREHENSIVE	15,099.05	363.45	.00	3,590.96	11,508.09	.24
55519	STEP IDM	12,570.02	.00	.00	793.80	11,776.22	.06
TOTAL	CONSTABLE PCT 5	27,669.07	363.45	.00	4,384.76	23,284.31	.16
5601	SHERIFF	3,022,113.89	90,089.99	3,119.41	942,603.27	2,079,510.62	.31
56010	SHERIFF/EXECUTIVE DIV	1,879,821.39	68,172.68	568.89	806,159.59	1,073,661.80	.43
560101	SHERIFF-IT MAINT SERVICES	.00	.00	.00	.01	.01	.00
560102	SHERIFF-FIN/IT SUPPORT	1,283,388.08	61,905.39	49,525.15	562,496.68	720,891.40	.44
56011	SHERIFF/ALARM DIVISION	248,391.51	9,864.89	.00	117,689.90	130,701.61	.47
560120	SHER-REAL TIME CRIME CTR	812,615.00	21,117.50	393.30	299,420.67	513,194.33	.37
5601212	SHERIFF-PATROL EAST	9,724,871.04	359,737.54	1,966.37	4,344,372.68	5,380,498.36	.45
5601213	SHERIFF-PATROL WEST	6,429,530.13	235,636.16	115.50	2,738,497.16	3,691,032.97	.43
5601214	SHERIFF-PATROL SOUTH	1,618,666.00	52,299.22	2,171.50	663,611.15	955,054.85	.41
5601222	SHERIFF/STEP IDM (DWI)	12,686.68	106.56	.00	106.56	12,580.12	.01
5601224	STEP COMPREHENSIVE	143,161.57	7,690.85	.00	117,148.61	26,012.96	.82
56014050	AUTOTHEFT YR 24	7,272.97	.00	.00	.00	7,272.97	.00
TOTAL	SHERIFF/AUTO THEFT/YR24	7,272.97	.00	.00	.00	7,272.97	.00
56014060	AUTOTHEFT YR 25	392,929.71	11,253.44	716.61	146,829.70	246,100.01	.37
56014061	AUTOTHEFT YR 25-GRIMES	65,086.83	9,203.12	.00	27,682.51	37,404.32	.43

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56014062	AUTOTHEFT YR 25-WALKER	78,276.95	5,609.82	.00	36,150.15	42,126.80	.46
56014063	AUTOTHEFT YR 25-TXDOT MAT	36,437.48	.00	.00	16,562.48	19,875.00	.45
56014064	AUTOTHEFT YR 25-NICB MATC	34,682.07	.00	.00	15,764.57	18,917.50	.45
TOTAL	SHERIFF/AUTO THEFT/YR25	607,413.04	26,066.38	716.61	242,989.41	364,423.63	.40
56015	SHERIFF/NARCOTIC TASK	1,766,047.13	62,035.04	822.29	778,701.52	987,345.61	.44
560150	SHERIFF/HOMELAND SECURITY	4,797,457.36	158,041.18	107,168.88	1,480,443.26	3,317,014.10	.31
5601513	US MARSHALS-JLEO	100,732.80	7,463.74	.00	33,916.10	66,816.70	.34
5601521	SO-ICE-HOMELND SEC INVEST	21,585.60	445.10	.00	9,878.39	11,707.21	.46
5601529	SO-K9 DIVISION	3,598.00	.00	.00	.00	3,598.00	.00
5601530	SO-OCDETF-BLUE LIGHT SPEC	3,597.60	.00	.00	.00	3,597.60	.00
5601531	SO-OCDETF-NATL GANG SI	71,952.00	6,049.79	.00	6,049.79	65,902.21	.08
5601561	SHERIFF/AFIS FY17	2.00	.00	.00	.00	2.00	.00
5601591	SO/HPD-HTRA TASK FRC YR1	57,471.17	1,160.74	72.99	23,714.46	33,756.71	.41
5601592	SO/HSI HUMAN TRAFFICKING	2,399.00	.00	.00	.00	2,399.00	.00
56016	SHERIFF/COMMUNICATIONS	3,353,845.00	112,900.32	42.57	1,379,432.15	1,974,412.85	.41
560161	SHERIFF/9-1-1 SERVICES	1,323,040.00	48,668.15	.00	550,349.51	772,690.49	.42
560163	SHERIFF/MTG CTY RADIO SYS	1,541,952.01	38,293.55	182,665.81	889,923.09	652,028.92	.58
5601635	S/O DISPATCH UPGRADES	51,325.00	.00	.00	51,325.00	.00	1.00
56017	SHERIFF/MAJOR CASE	2,920,971.47	111,849.15	14,269.27	1,288,779.50	1,632,191.97	.44
560171	SHERIFF/VEHICLE MAINT	4,723,535.34	333,541.27	1,108,863.42	3,554,711.22	1,168,824.12	.75
5601711	SHERIFF-FACILITY MAINT	2,047,043.47	219,959.88	150,380.49	1,386,708.06	660,335.41	.68
5601712	SHERIFF - JAG FY17	48,443.00	.00	.00	48,443.00	.00	1.00
56017121	FY18 JAG - BODY CAMERAS	50,567.85	.00	.00	49,095.00	1,472.85	.97
5601726	SHERIFF/HIDTA GRANT YR8	9,108.83	.00	.00	.00	9,108.83	.00
5601730	SHERIFF/MOCONET	10,194.00	.00	.00	10,178.90	15.10	1.00
5601741	SHERIFF/HIDTA MOCONET YR8	667.36	.00	.00	575.00	92.36	.86
56018	SHERIFF/ACADEMY	4,045,533.99	126,806.60	71,674.12	1,390,873.87	2,654,660.12	.34
56019	SHERIFF/CRIME LAB	1,958,167.32	79,835.06	4,009.01	846,739.87	1,111,427.45	.43
56022	WALDEN SUB-UNIT	156,739.78	2,599.99	.00	67,329.09	89,410.69	.43
56023	TOWN CENTER SUB-UNIT	9,256,816.00	371,825.07	100,168.77	4,875,208.77	4,381,607.23	.53
560231	TOWN CENTER - SAFE HARBOR	92,086.40	3,676.00	.00	40,379.66	51,706.74	.44
56024	SHERIFF/WESTWOOD MAG ID	392,459.09	12,419.05	.00	135,476.52	256,982.57	.35
56025	SOUTH MONT CNTY MUD	601,959.00	26,559.91	12,447.69	252,734.02	349,224.98	.42
56027	SHERIFF MUD 113	308,334.75	9,519.04	.00	99,502.31	208,832.44	.32
56080101	MDS	42,582.40	1,067.29	.00	8,133.40	34,449.00	.19
56080102	MOCONET	102,514.37	3,960.37	3,187.78	23,780.94	78,733.43	.23
TOTAL	HIDTA YEAR 9	145,096.77	5,027.66	3,187.78	31,914.34	113,182.43	.22
TOTAL	HIDTA	145,096.77	5,027.66	3,187.78	31,914.34	113,182.43	.22
TOTAL	SHERIFF	65,652,660.39	2,671,363.45	1,814,349.82	30,117,478.07	35,535,182.32	.46
5601614	SHERIFF - SAVNS	26,167.88	.00	.00	11,894.48	14,273.40	.45
TOTAL	SHERIFF	26,167.88	.00	.00	11,894.48	14,273.40	.45
5711	JUVENILE PROBATION-ADM	2,100,817.47	65,727.68	58.39	827,094.00	1,273,723.47	.39
57111	JUV PROBATION-DETENTION	3,674,801.89	136,208.16	7,371.81	1,554,654.42	2,120,147.47	.42
5711133	JUV PROBATION-NSLP 18-19	23,097.04	5,942.40	.00	21,674.40	1,422.64	.94

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5711529	JJAEP SUPPLEMENTAL-GRNT W	26,722.00	.00	.00	.00	26,722.00	.00
TOTAL	JUVENILE PROBATION	5,825,438.40	207,878.24	7,430.20	2,403,422.82	3,422,015.58	.41
572	ADULT PROBATION	8,000.00	1,244.48	.00	5,856.20	2,143.80	.73
5721	ADULT PROBATION	21,123.00	96.00	60.92	6,402.20	14,720.80	.30
57221	ADULT PROBATION SUPERVISN	1,664,206.30	125,492.39	.00	238,413.98	1,425,792.32	.14
57251	ADULT PROB/COMMNTY CORR	381,514.61	24,704.68	.00	49,189.67	332,324.94	.13
57271	ADULT PROB/MENTAL IMPAIR	59,622.19	4,496.41	.00	9,496.67	50,125.52	.16
57273	MENTAL HEALTH COURT SERV	349,786.43	12,961.68	21.16	154,654.34	195,132.09	.44
57281	IN-HOUSE COUNSELOR	34,216.46	1,960.77	.00	3,934.80	30,281.66	.11
57291	PRE-TRIAL DIVERSION	61,468.57	4,853.06	.00	9,316.61	52,151.96	.15
TOTAL	ADULT PROBATION	2,579,937.56	175,809.47	82.08	477,264.47	2,102,673.09	.18
573	DEPT PUBLIC SAFETY	119,718.00	4,600.94	.00	53,172.49	66,545.51	.44
TOTAL	DEPT PUBLIC SAFETY	119,718.00	4,600.94	.00	53,172.49	66,545.51	.44
TOTAL	PUBLIC SAFETY	99,862,166.34	4,293,557.90	2,133,719.08	45,221,690.42	54,640,475.92	.45
6291	AIRPORT MAINTENANCE	769,503.18	27,855.51	.00	327,606.23	441,896.95	.43
629141	CUSTOMS OPERATIONS	203,450.82	4,977.21	.00	50,800.53	152,650.29	.25
TOTAL	CUSTOMS	203,450.82	4,977.21	.00	50,800.53	152,650.29	.25
62915	AIRPORT RESC/FIREFIGHTING	10,600.00	.00	.00	.00	10,600.00	.00
TOTAL	AIRPORT	983,554.00	32,832.72	.00	378,406.76	605,147.24	.38
TOTAL	PUBLIC TRANSPORTATION	983,554.00	32,832.72	.00	378,406.76	605,147.24	.38
695	CONTINGENCY	1,198,614.08	.00	.00	.00	1,198,614.08	.00
TOTAL	CONTINGENCY	1,198,614.08	.00	.00	.00	1,198,614.08	.00
TOTAL	MISCELLANEOUS	1,198,614.08	.00	.00	.00	1,198,614.08	.00
TOTAL	GENERAL FUND	256,020,868.39	11,956,020.30	3,835,751.73	112,354,285.76	143,666,582.63	.44

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FUND - 211 - ATTY ADMINISTRATION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4352	D A HOT CHECKS	625.00	.00	.00	.00	625.00	.00
TOTAL	DISTRICT ATTORNEY	625.00	.00	.00	.00	625.00	.00
4752	CTY ATTY WORTHLESS CHECKS	41,350.00	1,215.37	.00	14,211.46	27,138.54	.34
TOTAL	COUNTY ATTORNEY	41,350.00	1,215.37	.00	14,211.46	27,138.54	.34
TOTAL	GENERAL ADMINISTRATION	41,975.00	1,215.37	.00	14,211.46	27,763.54	.34
TOTAL	ATTY ADMINISTRATION	41,975.00	1,215.37	.00	14,211.46	27,763.54	.34

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FUND - 212 - FORFEITURES

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4353	D A FORFEITURES	322,298.00	8,179.21	269.55	149,767.05	172,530.95	.46
TOTAL	DISTRICT ATTORNEY	322,298.00	8,179.21	269.55	149,767.05	172,530.95	.46
5513	CONSTBLE #1-FORFEITURES	2,000.00	.00	.00	602.00	1,398.00	.30
TOTAL	CONSTABLE PCT 1	2,000.00	.00	.00	602.00	1,398.00	.30
5522	CNSTBL 2 STATE FORFEITURE	6,600.00	.00	.00	3,629.98	2,970.02	.55
TOTAL	CONSTABLE PCT 2	6,600.00	.00	.00	3,629.98	2,970.02	.55
5532	CNSTBL # 3 FORFEITURES	13,000.00	.00	.00	1,012.44	11,987.56	.08
TOTAL	CONSTABLE PCT 3	13,000.00	.00	.00	1,012.44	11,987.56	.08
5542	CNSTBL # 4 FORFEITURES	55,000.00	.00	.00	5,673.05	49,326.95	.10
TOTAL	CONSTABLE PCT 4	55,000.00	.00	.00	5,673.05	49,326.95	.10
5552	CONSTABLE PCT 5-FORFEITUR	53,000.00	.00	.00	.00	53,000.00	.00
TOTAL	CONSTABLE PCT 5	53,000.00	.00	.00	.00	53,000.00	.00
5604	SHERIFF FORFEITURES	473,115.48	.00	.00	103,705.36	369,410.12	.22
5606	SHERIFF FED FORF	650,000.00	2,953.78	11,408.60	17,043.54	632,956.46	.03
TOTAL	SHERIFF	1,123,115.48	2,953.78	11,408.60	120,748.90	1,002,366.58	.11
TOTAL	PUBLIC SAFETY	1,575,013.48	11,132.99	11,678.15	281,433.42	1,293,580.06	.18
TOTAL	FORFEITURES	1,575,013.48	11,132.99	11,678.15	281,433.42	1,293,580.06	.18

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SELECTION CRITERIA: ALL

FUND - 214 - FEMA DISASTER GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6491	FY16 FLOOD MITIG ASSIST	8,776,842.80	.00	432,048.00	432,048.00	8,344,794.80	.05
64922	CAT-C-ROAD & BRIDGE PW	8,320.15	.00	.00	.00	8,320.15	.00
TOTAL	FEMA-DR-4269-TX	8,320.15	.00	.00	.00	8,320.15	.00
64950	HMGP ADMINISTRATION	75,000.00	.00	75,000.00	75,000.00	.00	1.00
TOTAL	HARVEY MITIGATION PROJECT	75,000.00	.00	75,000.00	75,000.00	.00	1.00
TOTAL	FLOOD MITIGATION PROGRAMS	8,860,162.95	.00	507,048.00	507,048.00	8,353,114.95	.06
TOTAL	HEALTH AND WELFARE	8,860,162.95	.00	507,048.00	507,048.00	8,353,114.95	.06
TOTAL	FEMA DISASTER GRANTS	8,860,162.95	.00	507,048.00	507,048.00	8,353,114.95	.06

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FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	12,853.39	.00	.00	.00	12,853.39	.00
TOTAL	SPECIAL REVENUE FUNDS	12,853.39	.00	.00	.00	12,853.39	.00
TOTAL	SPECIAL REVENUE FUNDS	12,853.39	.00	.00	.00	12,853.39	.00
434	9TH DISTRICT COURT	350,526.00	12,352.56	.00	153,489.72	197,036.28	.44
TOTAL	9TH DISTRICT COURT	350,526.00	12,352.56	.00	153,489.72	197,036.28	.44
436	410th DISTRICT COURT	477,703.73	16,585.20	240.97	211,612.74	266,090.99	.44
TOTAL	410th DISTRICT COURT	477,703.73	16,585.20	240.97	211,612.74	266,090.99	.44
437	221ST DISTRICT COURT	348,509.00	11,993.95	.00	153,364.48	195,144.52	.44
TOTAL	221ST DISTRICT COURT	348,509.00	11,993.95	.00	153,364.48	195,144.52	.44
438	284TH DISTRICT COURT	632,580.81	21,199.88	.00	273,485.32	359,095.49	.43
4381	284TH D C-2ND REGION CONT	110,859.00	4,141.72	.00	48,020.48	62,838.52	.43
TOTAL	284TH DISTRICT COURT	743,439.81	25,341.60	.00	321,505.80	421,934.01	.43
439	359TH DISTRICT COURT	406,755.00	13,617.70	100.20	171,850.34	234,904.66	.42
TOTAL	359TH DISTRICT COURT	406,755.00	13,617.70	100.20	171,850.34	234,904.66	.42
441	418TH DISTRICT COURT	630,238.57	22,332.46	50.09	273,352.16	356,886.41	.43
TOTAL	418TH DISTRICT COURT	630,238.57	22,332.46	50.09	273,352.16	356,886.41	.43
442	435TH DISTRICT COURT	364,508.00	11,692.34	2,526.79	154,547.02	209,960.98	.42
TOTAL	435TH DISTRICT COURT	364,508.00	11,692.34	2,526.79	154,547.02	209,960.98	.42
465	COURT OPERATIONS	7,577,072.80	61,851.38	424.99	240,579.29	7,336,493.51	.03
465426	CRIM INDIGENT DEF CCL #1	.00	12,041.66	.00	161,724.16	-161,724.16	.00
4654261	CIVIL INDIG DEF CCL #1	.00	80.00	.00	4,214.12	-4,214.12	.00
4654271	CIVIL INDIG DEF CCL #2	.00	421.45	.00	5,443.96	-5,443.96	.00
465429	CRIM INDIGENT DEF CCL #3	.00	499.62	.00	5,505.72	-5,505.72	.00
4654291	CIVIL INDIG DEF CCL #3	.00	9,309.90	.00	198,670.42	-198,670.42	.00
465430	CRIM INDIGENT DEF CCL #4	.00	18,518.21	.00	288,189.36	-288,189.36	.00
4654301	CIVIL INDIG DEF CCL #4	.00	125.00	.00	14,762.49	-14,762.49	.00
465431	CRIM INDIGENT DEF CCL #5	.00	21,037.50	.00	178,271.51	-178,271.51	.00
465434	CRIM INDIGENT DEF 9TH DC	.00	74,054.74	.00	460,894.69	-460,894.69	.00
4654341	CIVIL INDIG DEF 9TH DC	.00	490.00	.00	1,435.00	-1,435.00	.00
465436	CRIM INDIG DEF 410TH DC	.00	304.04	.00	5,570.24	-5,570.24	.00
4654361	CIVIL INDIG DEF 410TH DC	.00	4,822.25	.00	120,019.60	-120,019.60	.00
465437	CRIM INDIG DEF 221ST DC	.00	60,411.68	.00	645,058.44	-645,058.44	.00
4654371	CIVIL INDIG DEF 221ST DC	.00	.00	.00	500.00	-500.00	.00
465438	CRIM INDIG DEF 284TH DC	.00	87.50	.00	295.00	-295.00	.00
4654381	CIVIL INDIG DEF 284TH DC	.00	.00	.00	1,800.00	-1,800.00	.00
465439	CRIM INDIG DEF 359TH DC	.00	67,722.89	.00	497,636.98	-497,636.98	.00
4654391	CIVIL INDIG DEF 359TH DC	.00	.00	.00	2,002.00	-2,002.00	.00
465441	CRIM INDIG DEF 418TH DC	.00	.00	.00	50.00	-50.00	.00
4654411	CIVIL INDIG DEF 418TH DC	.00	13,770.70	.00	229,600.39	-229,600.39	.00
465442	CRIM INDIG DEF 435TH DC	.00	69,440.18	.00	547,603.07	-547,603.07	.00

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SELECTION CRITERIA: ALL

FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	INDIGENT DEFENSE EXPENSE	.00	353,137.32	.00	3,369,247.15	-3,369,247.15	.00
TOTAL	COURT OPERATIONS	7,577,072.80	414,988.70	424.99	3,609,826.44	3,967,246.36	.48
46501	INDIGENT DEFENSE	185,705.40	8,665.26	.00	93,229.16	92,476.24	.50
TOTAL	INDIGENT DEFENSE	185,705.40	8,665.26	.00	93,229.16	92,476.24	.50
4652	DRUG COURT	681,044.00	32,087.93	4,094.77	256,660.22	424,383.78	.38
TOTAL	DRUG COURT	681,044.00	32,087.93	4,094.77	256,660.22	424,383.78	.38
46521	DRUG COURT-DWI COURT	350,143.00	13,048.38	1,567.45	98,314.45	251,828.55	.28
TOTAL	DRUG COURT-DWI COURT	350,143.00	13,048.38	1,567.45	98,314.45	251,828.55	.28
4659	OFFICE OF COURT ADMIN	466,301.96	16,545.02	.00	191,468.56	274,833.40	.41
TOTAL	OFFICE OF COURT ADMIN	466,301.96	16,545.02	.00	191,468.56	274,833.40	.41
TOTAL	JUDICIAL	12,581,947.27	599,251.10	9,005.26	5,689,221.09	6,892,726.18	.45
TOTAL	JURY	12,594,800.66	599,251.10	9,005.26	5,689,221.09	6,905,579.57	.45

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SELECTION CRITERIA: ALL

FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	403,361.92	.00	.00	.00	403,361.92	.00
TOTAL	SPECIAL REVENUE FUNDS	403,361.92	.00	.00	.00	403,361.92	.00
TOTAL	SPECIAL REVENUE FUNDS	403,361.92	.00	.00	.00	403,361.92	.00
6122	RECYCLE STATION-PCT 1	307,773.00	10,797.40	.00	123,331.33	184,441.67	.40
TOTAL	COMMISSIONER PCT 1	307,773.00	10,797.40	.00	123,331.33	184,441.67	.40
6142	RECYCLE STATION-PCT 3	762,722.60	57,299.76	874.90	335,637.33	427,085.27	.44
TOTAL	COMMISSIONER PCT 3	762,722.60	57,299.76	874.90	335,637.33	427,085.27	.44
TOTAL	CONSERVATION	1,070,495.60	68,097.16	874.90	458,968.66	611,526.94	.43
61380	MONT CO PCT2 PARKS	194,254.12	10,250.42	491.20	62,435.26	131,818.86	.32
TOTAL	PCT 2 FACILITIES	194,254.12	10,250.42	491.20	62,435.26	131,818.86	.32
TOTAL	COMMISSIONER PCT 2	194,254.12	10,250.42	491.20	62,435.26	131,818.86	.32
61480	SOUTH COUNTY COMM CENTER	216,304.00	6,606.82	.00	78,153.33	138,150.67	.36
61481	ROBINSON RD COMM CENTER	5,000.00	.00	.00	120.00	4,880.00	.02
61482	OKLAHOMA COMM CENTER	5,000.00	931.20	.00	1,805.55	3,194.45	.36
61485	SPRING CREEK GREENWAY N.C	341,191.00	9,001.04	604.65	102,925.33	238,265.67	.30
5533	GREENWAY SECURITY	.00	2,433.98	.00	17,464.39	-17,464.39	.00
TOTAL	SPRING CREEK GREENWAY N.C	341,191.00	11,435.02	604.65	120,389.72	220,801.28	.35
TOTAL	PCT 3 PARKS AND COMM CEN	567,495.00	18,973.04	604.65	200,468.60	367,026.40	.35
TOTAL	COMMISSIONER PCT 3	567,495.00	18,973.04	604.65	200,468.60	367,026.40	.35
61580	EAST MC SENIOR CENTER	11,550.00	779.74	.00	3,120.76	8,429.24	.27
61582	MONT CO PCT 4 PARKS	65,894.32	4,627.45	5,166.45	53,627.20	12,267.12	.81
TOTAL	PCT 4 PARKS AND COMM CENT	77,444.32	5,407.19	5,166.45	56,747.96	20,696.36	.73
TOTAL	COMMISSIONER PCT 4	77,444.32	5,407.19	5,166.45	56,747.96	20,696.36	.73
TOTAL	FACILITIES	839,193.44	34,630.65	6,262.30	319,651.82	519,541.62	.38
61432	VECTOR CONTROL GRANT	237,955.00	.00	45,000.00	45,000.00	192,955.00	.19
TOTAL	COMMISSIONER PCT 3	237,955.00	.00	45,000.00	45,000.00	192,955.00	.19
TOTAL	HEALTH AND WELFARE	237,955.00	.00	45,000.00	45,000.00	192,955.00	.19
600	COUNTY ENGINEER	1,882,627.00	70,975.35	77.98	819,264.77	1,063,362.23	.44
TOTAL	COUNTY ENGINEER	1,882,627.00	70,975.35	77.98	819,264.77	1,063,362.23	.44
612	COMMISSIONER PCT 1	8,372,808.46	362,038.97	495,656.01	3,935,261.75	4,437,546.71	.47
61202	COMMR PCT 1-TxDOT REIMB	2,892.08	.00	.00	.00	2,892.08	.00
6121	COMMR PCT 1 - LAKE PARK	376,876.00	4,805.25	62,108.00	130,760.51	246,115.49	.35
TOTAL	COMMISSIONER PCT 1	8,752,576.54	366,844.22	557,764.01	4,066,022.26	4,686,554.28	.46

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FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6120	COMMR PCT 1-SUSPENSE	60,911.87	.00	.00	.00	60,911.87	.00
TOTAL	COMMR PCT 1-SUSPENSE	60,911.87	.00	.00	.00	60,911.87	.00
613	COMMISSIONER PCT 2	8,301,098.37	182,880.65	610,912.87	3,748,725.89	4,552,372.48	.45
61302	COMMR PCT 2-TxDOT REIMB	22,254.58	.00	.00	.00	22,254.58	.00
TOTAL	COMMISSIONER PCT 2	8,323,352.95	182,880.65	610,912.87	3,748,725.89	4,574,627.06	.45
6130	COMMR PCT 2-SUSPENSE	571,262.74	.00	.00	.00	571,262.74	.00
TOTAL	COMMR PCT 2-SUSPENSE	571,262.74	.00	.00	.00	571,262.74	.00
61301	COMMR PCT 2-SJRA PROJECT	2,482.00	.00	.00	1,450.00	1,032.00	.58
TOTAL	COMMR PCT 2-SJRA PROJECT	2,482.00	.00	.00	1,450.00	1,032.00	.58
614	COMMISSIONER PCT 3	5,818,619.29	131,509.10	349,176.12	2,020,991.33	3,797,627.96	.35
6147	TRAFFIC OPERATIONS	1,982,413.73	61,651.99	225,524.78	1,068,811.23	913,602.50	.54
TOTAL	COMMISSIONER PCT 3	7,801,033.02	193,161.09	574,700.90	3,089,802.56	4,711,230.46	.40
615	COMMISSIONER PCT 4	8,581,326.98	263,004.00	286,930.17	3,311,392.58	5,269,934.40	.39
61502	COMMR PCT 4-TxDOT REIMB	316.00	.00	.00	.00	316.00	.00
TOTAL	COMMISSIONER PCT 4	8,581,642.98	263,004.00	286,930.17	3,311,392.58	5,270,250.40	.39
6150	COMMR PCT 4-SUSPENSE	1,675,233.82	.00	.00	.00	1,675,233.82	.00
TOTAL	COMMR PCT 4-SUSPENSE	1,675,233.82	.00	.00	.00	1,675,233.82	.00
TOTAL	PUBLIC TRANSPORTATION	37,651,122.92	1,076,865.31	2,030,385.93	15,036,658.06	22,614,464.86	.40
TOTAL	ROAD AND BRIDGE	40,202,128.88	1,179,593.12	2,082,523.13	15,860,278.54	24,341,850.34	.39

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SELECTION CRITERIA: ALL

FUND - 217 - SHERIFF COMMISSARY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5122	SHERIFF COMMISSARY	778,639.00	2,953.78	11,408.60	247,277.01	531,361.99	.32
51221	SHERIFF COMMISSARY STAFF	231,514.52	3,677.36	.00	40,341.09	191,173.43	.17
TOTAL	JAIL	1,010,153.52	6,631.14	11,408.60	287,618.10	722,535.42	.28
TOTAL	PUBLIC SAFETY	1,010,153.52	6,631.14	11,408.60	287,618.10	722,535.42	.28
TOTAL	SHERIFF COMMISSARY	1,010,153.52	6,631.14	11,408.60	287,618.10	722,535.42	.28

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SELECTION CRITERIA: ALL

FUND - 218 - MEMORIAL LIBRARY - SPECIA

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
65117	MEMORIAL GIFT GENERAL	134,969.02	1,923.80	13,314.87	31,072.54	103,896.48	.23
65118	GENEALOGY GIFT/RONALD JAC	38,230.85	13,545.00	.00	15,107.44	23,123.41	.40
TOTAL	MEMORIAL LIBRARY	173,199.87	15,468.80	13,314.87	46,179.98	127,019.89	.27
TOTAL	CULTURE AND RECREATION	173,199.87	15,468.80	13,314.87	46,179.98	127,019.89	.27
TOTAL	MEMORIAL LIBRARY - SPECIA	173,199.87	15,468.80	13,314.87	46,179.98	127,019.89	.27

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SELECTION CRITERIA: ALL

FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
642020	CDBG YR 20 ADMIN	33,106.96	.00	.00	.00	33,106.96	.00
642021	CDBG YR 20 REHAB PD	107.26	.00	.00	.00	107.26	.00
642022	CDBG YR 20 HOUSING REHAB	114,407.00	.00	2,700.00	12,700.00	101,707.00	.11
642023	CDBG YR 20 SOCIAL SERVICE	45,000.06	.00	.00	.00	45,000.06	.00
642024	CDBG YR 20 BLDG LS/PURCH	.92	.00	.00	.00	.92	.00
642025	CDBG YR 20 MCYS	1,990,500.00	.00	.00	.00	1,990,500.00	.00
642026	CDBG YR 20 PROJ CONTINGEN	75,060.60	.00	.00	.00	75,060.60	.00
TOTAL	CDBG - YEAR 20	2,258,182.80	.00	2,700.00	12,700.00	2,245,482.80	.01
642030	CDBG YR 21 ADMIN	519,596.00	19,135.98	1,345.36	214,150.84	305,445.16	.41
642031	CDBG YR 21 SOCIAL SERVICE	389,697.00	.00	.00	42,636.09	347,060.91	.11
642032	CDBG YR 21 BLDG LS/PURCH	385,978.00	.00	.00	385,977.08	.92	1.00
642033	CDBG YR 21 PROJ CONTING	1,302,713.00	.00	.00	.00	1,302,713.00	.00
TOTAL	CDBG YEAR 21	2,597,984.00	19,135.98	1,345.36	642,764.01	1,955,219.99	.25
642612	WILLIS BLDG-PROG INC	11,957.56	.00	.00	11,957.56	.00	1.00
6426121	LONESTAR BLDG-PROG INC	11,814.92	.00	.00	11,814.92	.00	1.00
642613	MAGNOLIA BLDG-PROG INC	2,901.00	.00	.00	2,901.00	.00	1.00
6426132	MAGNOLIA CLINIC-PROG INC	5,405.99	.00	.00	5,405.99	.00	1.00
642615	SPLENDORA BLDG-PROG INC	10,698.80	.00	.00	10,698.80	.00	1.00
64295	CDBG/\$1,956,872 - YEAR 15	3,529.85	.00	.00	.00	3,529.85	.00
64296	CDBG/\$2,118,292 - YEAR 16	10,450.44	.00	.00	10,201.40	249.04	.98
642974	CDBG YR 17 HOUSING DEMO.	8,973.98	.00	375.00	8,933.40	40.58	1.00
642975	CDBG YR 17 HOUSING REHAB	14,436.54	.00	.00	14,436.54	.00	1.00
642977	CDBG YR 17 HC DAY CENTER	38,882.54	.00	.00	.00	38,882.54	.00
TOTAL	CDBG/\$2,244,177 - YEAR 17	62,293.06	.00	375.00	23,369.94	38,923.12	.38
6429801	CDBG YR 18-MCYS	398,750.00	1,737.50	16,515.74	137,960.00	260,790.00	.35
642986	CDBG YR 18 HOUSING DEMO	84,318.86	.00	28,477.64	33,409.64	50,909.22	.40
642988	CDBG YR 18 HOUSING REHAB	66,056.00	.00	.00	64,163.73	1,892.27	.97
642989	CDBG YR 18 HOMELESS EMPOW	10,149.96	.00	63,140.18	4,987.00	5,162.96	.49
TOTAL	CDBG/\$2,172,630 - YEAR 18	559,274.82	1,737.50	108,133.56	240,520.37	318,754.45	.43
642990	CDBG YR 19 ADMIN	15,711.11	.00	.00	.00	15,711.11	.00
642991	CDBG YR 19 REHAB PD	176.89	.00	.00	.00	176.89	.00
642992	CDBG YR 19 DEMOLITION	50,000.00	.00	.00	.00	50,000.00	.00
642993	CDBG YR 19 HOUSTING REHAB	20,000.00	.00	1,400.00	17,395.10	2,604.90	.87
642994	CDBG YR 19 SOCIAL SERVICE	2.81	.00	.00	.00	2.81	.00
642995	CDBG YR 19 BLDG L/P PCTI	.92	.00	.00	.00	.92	.00
642996	CDBG YR 19 NEW DANVILLE	156,389.21	1,000.00	125,971.80	154,545.00	1,844.21	.99
TOTAL	CDBG/\$2,301,631 - YEAR 19	242,280.94	1,000.00	127,371.80	171,940.10	70,340.84	.71
6440400	HESG YR 5 - ADMIN	27.57	.00	.00	.00	27.57	.00
TOTAL	HESG/\$172,087 - YEAR 4	27.57	.00	.00	.00	27.57	.00
TOTAL	CDBG/\$1.7MIL-YEAR 1	5,776,801.75	21,873.48	239,925.72	1,144,274.09	4,632,527.66	.20
643924	HOME YR 12 DOWN PMT ASST	74,012.21	.00	.00	.00	74,012.21	.00
TOTAL	HOME/\$465,806 - YEAR 12	74,012.21	.00	.00	.00	74,012.21	.00

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FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
643931	HOME YR 13 TRANSL HSG	331,562.75	.00	.00	.00	331,562.75	.00
TOTAL	HOME/\$442,085 - YEAR 13	331,562.75	.00	.00	.00	331,562.75	.00
643940	HOME YR 14 ADMIN	.45	.00	.00	.00	.45	.00
643941	HOME YR 14 ANGEL REACH	353,223.75	.00	.00	.00	353,223.75	.00
TOTAL	HOME 470,965 YEAR 14	353,224.20	.00	.00	.00	353,224.20	.00
643950	HOME YR 15 - ADMIN	2,945.52	.00	.00	.00	2,945.52	.00
643951	HOME YR 15 - ANGEL REACH	353,223.75	.00	.00	.00	353,223.75	.00
643952	HOME YR 15 - CHDO	2,368.99	.00	.00	.00	2,368.99	.00
TOTAL	HOME YEAR 15	358,538.26	.00	.00	.00	358,538.26	.00
643960	HOME YR16 ADMIN	68,862.00	3,224.84	.00	25,425.03	43,436.97	.37
643961	HOME YR16 CHDO	150,000.00	.00	.00	.00	150,000.00	.00
643962	HOME YR16 EASTER SEALS	280,000.00	.00	.00	4,714.06	275,285.94	.02
643963	HOME YR16 CAPITAL CONTING	189,765.00	.00	.00	.00	189,765.00	.00
TOTAL	HOME YEAR 16	688,627.00	3,224.84	.00	30,139.09	658,487.91	.04
TOTAL	HOME PROGRAM/\$750K-YR 1	1,805,964.42	3,224.84	.00	30,139.09	1,775,825.33	.02
6436	HOME PROGRAM/\$520,649-YR7	120,000.00	.00	.00	.00	120,000.00	.00
TOTAL	HOME PROGRAM/\$520,649-YR7	120,000.00	.00	.00	.00	120,000.00	.00
6440500	ESG YR 6 ADMIN	28.32	.00	.00	.00	28.32	.00
6440501	ESG YR 6 SOCIAL SERVICES	577.42	.00	.00	.00	577.42	.00
TOTAL	HESG/\$190,017 - YEAR 5	605.74	.00	.00	.00	605.74	.00
6440600	ESG YR 7 ADMIN	3.95	.00	.00	.00	3.95	.00
TOTAL	HESG / \$195,580 - YEAR 6	3.95	.00	.00	.00	3.95	.00
644070	HESG YR 7 ADMIN	.30	.00	.00	.00	.30	.00
TOTAL	HESG YEAR 7	.30	.00	.00	.00	.30	.00
644080	HESG YR8 ADMIN	8,249.00	.00	.00	5,220.73	3,028.27	.63
644081	HESG YR8 SOCIAL SERVICES	211,748.00	.00	.00	11,542.03	200,205.97	.05
TOTAL	HESG YEAR 8	219,997.00	.00	.00	16,762.76	203,234.24	.08
TOTAL	CDBG DISASTER REC GRANT	220,606.99	.00	.00	16,762.76	203,844.23	.08
TOTAL	HEALTH AND WELFARE	7,923,373.16	25,098.32	239,925.72	1,191,175.94	6,732,197.22	.15
TOTAL	COMMUNITY DEVELOPMENT	7,923,373.16	25,098.32	239,925.72	1,191,175.94	6,732,197.22	.15

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FUND - 221 - LAW LIBRARY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
426221	CCL 1 - LAW LIBRARY	1,708.00	118.00	.00	236.00	1,472.00	.14
TOTAL	COUNTY COURT AT LAW #1	1,708.00	118.00	.00	236.00	1,472.00	.14
427221	CCL 2 - LAW LIBRARY	1,708.00	118.00	.00	236.00	1,472.00	.14
TOTAL	COUNTY COURT AT LAW #2	1,708.00	118.00	.00	236.00	1,472.00	.14
429221	CCL 3 - LAW LIBRARY	1,000.00	.00	.00	.00	1,000.00	.00
TOTAL	COUNTY COURT AT LAW #3	1,000.00	.00	.00	.00	1,000.00	.00
430221	CCL 4 - LAW LIBRARY	1,708.00	.00	.00	777.00	931.00	.45
TOTAL	COUNTY COURT AT LAW #4	1,708.00	.00	.00	777.00	931.00	.45
431221	CCL 5 - LAW LIBRARY	1,708.00	59.00	.00	201.17	1,506.83	.12
TOTAL	COUNTY COURT AT LAW #5	1,708.00	59.00	.00	201.17	1,506.83	.12
434221	9TH DIST CT - LAW LIBRARY	1,000.00	.00	.00	.00	1,000.00	.00
TOTAL	9TH DISTRICT COURT	1,000.00	.00	.00	.00	1,000.00	.00
436221	410 DIST CT - LAW LIBRARY	1,000.00	128.70	.00	128.70	871.30	.13
TOTAL	410th DISTRICT COURT	1,000.00	128.70	.00	128.70	871.30	.13
437221	221ST DC - LAW LIBRARY	1,564.00	98.00	.00	149.00	1,415.00	.10
TOTAL	221ST DISTRICT COURT	1,564.00	98.00	.00	149.00	1,415.00	.10
438221	284TH DC - LAW LIBRARY	1,708.00	118.00	.00	181.87	1,526.13	.11
TOTAL	284TH DISTRICT COURT	1,708.00	118.00	.00	181.87	1,526.13	.11
439221	359TH DC - LAW LIBRARY	1,708.00	118.00	.00	506.00	1,202.00	.30
TOTAL	359TH DISTRICT COURT	1,708.00	118.00	.00	506.00	1,202.00	.30
441221	418TH DC - LAW LIBRARY	2,128.00	98.00	863.90	2,021.80	106.20	.95
TOTAL	418TH DISTRICT COURT	2,128.00	98.00	863.90	2,021.80	106.20	.95
442221	435TH DC - LAW LIBRARY	1,708.00	.00	.00	118.00	1,590.00	.07
TOTAL	435TH DISTRICT COURT	1,708.00	.00	.00	118.00	1,590.00	.07
465221	CRT OPER - LAW LIBRARY	6,000.00	620.00	.00	2,061.50	3,938.50	.34
TOTAL	COURT OPERATIONS	6,000.00	620.00	.00	2,061.50	3,938.50	.34
476	LAW LIBRARY	270,540.00	19,410.01	.00	120,357.84	150,182.16	.44
TOTAL	LAW LIBRARY	270,540.00	19,410.01	.00	120,357.84	150,182.16	.44
TOTAL	LEGAL SERVICES	295,188.00	20,885.71	863.90	126,974.88	168,213.12	.43
TOTAL	LAW LIBRARY	295,188.00	20,885.71	863.90	126,974.88	168,213.12	.43

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SELECTION CRITERIA: ALL

FUND - 224 - JUVENILE PROBATION-STATE

ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5711306	POSTER CARE TITLE IV-E/19	42,653.63	.00	.00	.00	42,653.63	.00
57114701	BASIC SUPERVISION A/19	503,995.39	43,497.90	450.00	258,135.64	245,859.75	.51
57114702	COMMUNITY PROGRAMS A/19	620,655.59	35,393.44	4,160.00	306,912.25	313,743.34	.49
57114703	PRE & POST ADJ FAC A/19	255,899.00	61,333.40	.00	185,454.41	70,444.59	.72
57114704	COMMITMENT DIVERSION A/19	223,776.00	30,921.28	10,079.72	123,456.03	100,319.97	.55
57114705	MENTAL HEALTH A/19	201,540.44	7,900.78	.00	94,366.30	107,174.14	.47
TOTAL	JUV PROB/STATE AID-A/19	1,805,866.42	179,046.80	14,689.72	968,324.63	837,541.79	.54
571155	JUV JUS ALT ED PRG-P/18	1,368.48	.00	.00	1,224.16	144.32	.89
571156	JUV JUS ALT ED PGR-P/19	1,616,219.09	19,573.55	.00	230,251.34	1,385,967.75	.14
57117	JUVENILE PROBATION-LOCAL	95,320.58	.00	- .10	9,731.70	85,588.88	.10
5711840	RDA PRG-17-D0174	8,749.24	.00	.00	.00	8,749.24	.00
5711841	RDA PRG-17-D0274	17,396.72	.00	.00	12,059.09	5,337.63	.69
5711842	RDA PRG-18-D0144	37,611.00	.00	.00	7,938.00	29,673.00	.21
5711843	RDA PRG-18-D0145	19,089.00	.00	.00	.00	19,089.00	.00
5711844	RDA PRG-18-D0153	19,656.00	.00	.00	11,340.00	8,316.00	.58
5711845	RDA PRG-18-D0154	16,254.00	.00	.00	16,254.00	.00	1.00
5711846	RDA PRG-18-D0295	18,826.80	.00	.00	18,826.80	.00	1.00
TOTAL	JUV PROB/RDA PRG	137,582.76	.00	.00	66,417.89	71,164.87	.48
TOTAL	JUVENILE PROBATION	3,699,010.96	198,620.35	14,689.62	1,275,949.72	2,423,061.24	.34
TOTAL	PUBLIC SAFETY	3,699,010.96	198,620.35	14,689.62	1,275,949.72	2,423,061.24	.34
TOTAL	JUVENILE PROBATION-STATE	3,699,010.96	198,620.35	14,689.62	1,275,949.72	2,423,061.24	.34

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SELECTION CRITERIA: ALL

FUND - 225 - RECORDS MGMT/PRESERVATION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40311	CTY CLK/RECORDS MGMT/PRES	620,638.01	16,313.82	100,115.87	269,118.79	351,519.22	.43
TOTAL	COUNTY CLERK	620,638.01	16,313.82	100,115.87	269,118.79	351,519.22	.43
TOTAL	GENERAL ADMINISTRATION	620,638.01	16,313.82	100,115.87	269,118.79	351,519.22	.43
TOTAL	RECORDS MGMT/PRESERVATION	620,638.01	16,313.82	100,115.87	269,118.79	351,519.22	.43

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SELECTION CRITERIA: ALL

FUND - 226 - PRE-TRIAL DIVERSION FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
43513	PRE-TRIAL DIVERSION	38,732.00	1,044.62	908.20	14,838.98	23,893.02	.38
TOTAL	DISTRICT ATTORNEY	38,732.00	1,044.62	908.20	14,838.98	23,893.02	.38
TOTAL	JUDICIAL	38,732.00	1,044.62	908.20	14,838.98	23,893.02	.38
TOTAL	PRE-TRIAL DIVERSION FUND	38,732.00	1,044.62	908.20	14,838.98	23,893.02	.38

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SELECTION CRITERIA: ALL

FUND - 232 - AIRPORT GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6291323	AIRPORT-RAMP GRANT FY19	100,000.00	1,134.72	1,505.45	30,189.19	69,810.81	.30
629137	1612CNROE	52.00	.00	.00	.00	52.00	.00
629138	1812CONRO	5,947,321.02	.00	.00	.00	5,947,321.02	.00
TOTAL	AIRPORT	6,047,373.02	1,134.72	1,505.45	30,189.19	6,017,183.83	.00
TOTAL	PUBLIC TRANSPORTATION	6,047,373.02	1,134.72	1,505.45	30,189.19	6,017,183.83	.00
TOTAL	AIRPORT GRANTS	6,047,373.02	1,134.72	1,505.45	30,189.19	6,017,183.83	.00

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SELECTION CRITERIA: ALL

FUND - 233 - MENTAL HEALTH FACILITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6311	MENTAL HEALTH	15,256,015.00	1,167,432.00	.00	6,319,364.00	8,936,651.00	.41
TOTAL	MENTAL HEALTH	15,256,015.00	1,167,432.00	.00	6,319,364.00	8,936,651.00	.41
TOTAL	HEALTH AND WELFARE	15,256,015.00	1,167,432.00	.00	6,319,364.00	8,936,651.00	.41
TOTAL	MENTAL HEALTH FACILITY	15,256,015.00	1,167,432.00	.00	6,319,364.00	8,936,651.00	.41

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SELECTION CRITERIA: ALL

FUND - 234 - RECORDS MANAGEMENT COUNTY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
409310	RECORDS MNGT COUNTY	40,116.00	.00	.00	81.77	40,034.23	.00
TOTAL	NON-DEPARTMENTAL	40,116.00	.00	.00	81.77	40,034.23	.00
TOTAL	GENERAL ADMINISTRATION	40,116.00	.00	.00	81.77	40,034.23	.00
560141	SHERIFF/RECORDS MGT DIVN	630,332.06	20,481.65	6,157.01	278,472.95	351,859.11	.44
TOTAL	SHERIFF	630,332.06	20,481.65	6,157.01	278,472.95	351,859.11	.44
TOTAL	PUBLIC SAFETY	630,332.06	20,481.65	6,157.01	278,472.95	351,859.11	.44
TOTAL	RECORDS MANAGEMENT COUNTY	670,448.06	20,481.65	6,157.01	278,554.72	391,893.34	.42

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SELECTION CRITERIA: ALL

FUND - 235 - RECORDS MGMT DIST CLERK

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
450110	RECORDS MGMT DIST CLERK	80,291.00	370.88	3,994.25	8,055.09	72,235.91	.10
TOTAL	DISTRICT CLERK	80,291.00	370.88	3,994.25	8,055.09	72,235.91	.10
TOTAL	GENERAL ADMINISTRATION	80,291.00	370.88	3,994.25	8,055.09	72,235.91	.10
TOTAL	RECORDS MGMT DIST CLERK	80,291.00	370.88	3,994.25	8,055.09	72,235.91	.10

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SELECTION CRITERIA: ALL

FUND - 237 - DIST CLERK RECORDS PRESER

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
45030	DISTRICT CLERK REC PRESV	170,000.00	.00	.00	169,442.50	557.50	1.00
TOTAL	DISTRICT CLERK	170,000.00	.00	.00	169,442.50	557.50	1.00
TOTAL	JUDICIAL	170,000.00	.00	.00	169,442.50	557.50	1.00
TOTAL	DIST CLERK RECORDS PRESER	170,000.00	.00	.00	169,442.50	557.50	1.00

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SELECTION CRITERIA: ALL

FUND - 238 - COURT GUARDIANSHIP

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40933	COURT GUARDIANSHIP	32,000.00	1,092.06	.00	12,178.62	19,821.38	.38
TOTAL	NON-DEPARTMENTAL	32,000.00	1,092.06	.00	12,178.62	19,821.38	.38
TOTAL	JUDICIAL	32,000.00	1,092.06	.00	12,178.62	19,821.38	.38
TOTAL	COURT GUARDIANSHIP	32,000.00	1,092.06	.00	12,178.62	19,821.38	.38

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SELECTION CRITERIA: ALL

FUND - 239 - COURT REPORTER SVC FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4269	COURT REPORTER CCL 1	3,650.00	.00	.00	369.00	3,281.00	.10
TOTAL	COURT REPORTER CCL 1	3,650.00	.00	.00	369.00	3,281.00	.10
4279	COURT REPORTER CCL 2	5,100.00	.00	.00	433.12	4,666.88	.08
TOTAL	COURT REPORTER CCL 2	5,100.00	.00	.00	433.12	4,666.88	.08
4299	COURT REPORTER CCL 3	12,714.00	375.05	.00	8,082.10	4,631.90	.64
TOTAL	COURT REPORTER CCL 3	12,714.00	375.05	.00	8,082.10	4,631.90	.64
4309	COURT REPORTER CCL 4	4,600.00	.00	.00	1,173.00	3,427.00	.26
TOTAL	COURT REPORTER CCL 4	4,600.00	.00	.00	1,173.00	3,427.00	.26
4319	COURT REPORTER CCL 5	3,900.00	375.05	.00	1,074.05	2,825.95	.28
TOTAL	COURT REPORTER CCL 5	3,900.00	375.05	.00	1,074.05	2,825.95	.28
4349	COURT REPORTER 9TH DC	4,450.00	1,508.00	.00	1,508.00	2,942.00	.34
TOTAL	COURT REPORTER 9TH DC	4,450.00	1,508.00	.00	1,508.00	2,942.00	.34
4369	COURT REPORTER 410 DC	10,300.00	.00	.00	3,794.02	6,505.98	.37
TOTAL	COURT REPORTER 410 DC	10,300.00	.00	.00	3,794.02	6,505.98	.37
4379	COURT REPORTER 221 DC	4,000.00	.00	.00	.00	4,000.00	.00
TOTAL	COURT REPORTER 221 DC	4,000.00	.00	.00	.00	4,000.00	.00
4389	COURT REPORTER 284 DC	9,500.00	2,170.35	.00	7,277.86	2,222.14	.77
TOTAL	COURT REPORTER 284 DC	9,500.00	2,170.35	.00	7,277.86	2,222.14	.77
4399	COURT REPORTER 359 DC	9,501.00	724.00	.00	7,685.00	1,816.00	.81
TOTAL	COURT REPORTER 359 DC	9,501.00	724.00	.00	7,685.00	1,816.00	.81
4419	COURT REPORTER 418 DC	10,852.00	.00	.00	.00	10,852.00	.00
TOTAL	COURT REPORTER 418 DC	10,852.00	.00	.00	.00	10,852.00	.00
4429	COURT REPORTER 435 DC	19,550.00	.00	.00	12,344.54	7,205.46	.63
TOTAL	COURT REPORTER 435 DC	19,550.00	.00	.00	12,344.54	7,205.46	.63
465239	COURT REPORTER CT OPS	36,731.00	2,742.51	.00	20,975.84	15,755.16	.57
TOTAL	COURT REPORTER CT OPS	36,731.00	2,742.51	.00	20,975.84	15,755.16	.57
TOTAL	JUDICIAL	134,848.00	7,894.96	.00	64,716.53	70,131.47	.48
TOTAL	COURT REPORTER SVC FUND	134,848.00	7,894.96	.00	64,716.53	70,131.47	.48

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SELECTION CRITERIA: ALL

FUND - 240 - COURTHOUSE SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5121240	COURTHOUSE SECURITY	372,678.96	12,542.38	3,272.96	144,229.26	228,449.70	.39
TOTAL	JAIL	372,678.96	12,542.38	3,272.96	144,229.26	228,449.70	.39
TOTAL	PUBLIC SAFETY	372,678.96	12,542.38	3,272.96	144,229.26	228,449.70	.39
TOTAL	COURTHOUSE SECURITY	372,678.96	12,542.38	3,272.96	144,229.26	228,449.70	.39

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SELECTION CRITERIA: ALL

FUND - 241 - COURT TECHNOLOGY CNTY/DIS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
426241	CCL 1-CTY/DIST CT TECH	1,312.00	.00	.00	113.97	1,198.03	.09
TOTAL	COUNTY COURT AT LAW #1	1,312.00	.00	.00	113.97	1,198.03	.09
427241	CCL 2-CTY/DIST CT TECH	3,868.90	302.25	.00	2,466.33	1,402.57	.64
TOTAL	COUNTY COURT AT LAW #2	3,868.90	302.25	.00	2,466.33	1,402.57	.64
429241	CCL 3-CTY/DIST CT TECH	1,624.00	22.20	.00	121.00	1,503.00	.07
TOTAL	COUNTY COURT AT LAW #3	1,624.00	22.20	.00	121.00	1,503.00	.07
430241	CCL 4-CTY/DIST CT TECH	1,503.75	503.75	.00	503.75	1,000.00	.33
TOTAL	COUNTY COURT AT LAW #4	1,503.75	503.75	.00	503.75	1,000.00	.33
431241	CCL 5-CTY/DIST CT TECH	1,356.00	37.99	.00	189.95	1,166.05	.14
TOTAL	COUNTY COURT AT LAW #5	1,356.00	37.99	.00	189.95	1,166.05	.14
434241	9TH DC-CTY/DIST CT TECH	1,356.00	37.99	352.70	542.65	813.35	.40
TOTAL	9TH DISTRICT COURT	1,356.00	37.99	352.70	542.65	813.35	.40
436241	410TH DC-CTY/DIST CT TECH	1,000.00	1,000.00	.00	1,000.00	.00	1.00
TOTAL	410th DISTRICT COURT	1,000.00	1,000.00	.00	1,000.00	.00	1.00
437241	221ST DC-CTY/DIST CT TECH	1,312.00	25.90	.00	129.50	1,182.50	.10
TOTAL	221ST DISTRICT COURT	1,312.00	25.90	.00	129.50	1,182.50	.10
438241	284TH DC-CTY/DIST CT TECH	1,312.00	.00	.00	51.80	1,260.20	.04
TOTAL	284TH DISTRICT COURT	1,312.00	.00	.00	51.80	1,260.20	.04
439241	359TH DC-CTY/DIST CT TECH	1,312.00	22.20	.00	111.00	1,201.00	.08
TOTAL	359TH DISTRICT COURT	1,312.00	22.20	.00	111.00	1,201.00	.08
441241	418TH DC-CTY/DIST CT TECH	624.00	25.90	.00	103.60	520.40	.17
TOTAL	418TH DISTRICT COURT	624.00	25.90	.00	103.60	520.40	.17
442241	435TH DC-CTY/DIST CT TECH	1,456.00	.00	.00	189.95	1,266.05	.13
TOTAL	435TH DISTRICT COURT	1,456.00	.00	.00	189.95	1,266.05	.13
4659241	CT OPNS-CTY/DIST CT TECH	4,314.16	22.20	.00	3,113.16	1,201.00	.72
TOTAL	COURT OPERATIONS	4,314.16	22.20	.00	3,113.16	1,201.00	.72
TOTAL	JUDICIAL	22,350.81	2,000.38	352.70	8,636.66	13,714.15	.39
TOTAL	COURT TECHNOLOGY CNTY/DIS	22,350.81	2,000.38	352.70	8,636.66	13,714.15	.39

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SELECTION CRITERIA: ALL

FUND - 243 - JUSTICE CRT TECHNOLOGY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
455243	JP 1 JUSTICE CT TECH	44,096.62	.00	.00	5,117.25	38,979.37	.12
TOTAL	JUSTICE OF PEACE PCT 1	44,096.62	.00	.00	5,117.25	38,979.37	.12
456243	JP 2 JUSTICE CT TECH	5,540.00	22.20	.00	5,119.00	421.00	.92
TOTAL	JUSTICE OF PEACE PCT 2	5,540.00	22.20	.00	5,119.00	421.00	.92
457243	JP 3 JUSTICE CT TECH	12,848.67	1,140.31	1,423.10	8,844.75	4,003.92	.69
TOTAL	JUSTICE OF PEACE PCT 3	12,848.67	1,140.31	1,423.10	8,844.75	4,003.92	.69
458243	JP 4 JUSTICE CT TECH	39,700.00	1,319.96	12,128.00	20,646.05	19,053.95	.52
TOTAL	JUSTICE OF PEACE PCT 4	39,700.00	1,319.96	12,128.00	20,646.05	19,053.95	.52
459243	JP 5 JUSTICE CT TECH	5,000.00	.00	.00	5,000.00	.00	1.00
TOTAL	JUSTICE OF PEACE PCT 5	5,000.00	.00	.00	5,000.00	.00	1.00
TOTAL	JUDICIAL	107,185.29	2,482.47	13,551.10	44,727.05	62,458.24	.42
TOTAL	JUSTICE CRT TECHNOLOGY	107,185.29	2,482.47	13,551.10	44,727.05	62,458.24	.42

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SELECTION CRITERIA: ALL

FUND - 244 - JUVENILE CASE MANAGER

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
45512	JP 1-JUVENILE CASE DIV	123,021.00	2,475.36	.00	28,665.42	94,355.58	.23
TOTAL	JUSTICE OF PEACE PCT 1	123,021.00	2,475.36	.00	28,665.42	94,355.58	.23
45612	JP 2-JUVENILE CASE DIV	53,293.00	2,172.06	.00	25,009.34	28,283.66	.47
TOTAL	JUSTICE OF PEACE PCT 2	53,293.00	2,172.06	.00	25,009.34	28,283.66	.47
45712	JP 3-JUVENILE CASE DIV	65,496.00	2,596.17	.00	30,950.32	34,545.68	.47
TOTAL	JUSTICE OF PEACE PCT 3	65,496.00	2,596.17	.00	30,950.32	34,545.68	.47
45812	JP 4-JUVENILE CASE DIV	63,971.00	2,041.57	.00	25,794.33	38,176.67	.40
TOTAL	JUSTICE OF PEACE PCT 4	63,971.00	2,041.57	.00	25,794.33	38,176.67	.40
TOTAL	JUDICIAL	305,781.00	9,285.16	.00	110,419.41	195,361.59	.36
TOTAL	JUVENILE CASE MANAGER	305,781.00	9,285.16	.00	110,419.41	195,361.59	.36

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FUND - 246 - BOND SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5728	BOND SUPERVISION	590,640.00	18,735.96	.00	247,965.03	342,674.97	.42
TOTAL	ADULT PROBATION	590,640.00	18,735.96	.00	247,965.03	342,674.97	.42
TOTAL	PUBLIC SAFETY	590,640.00	18,735.96	.00	247,965.03	342,674.97	.42
TOTAL	BOND SUPERVISION	590,640.00	18,735.96	.00	247,965.03	342,674.97	.42

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SELECTION CRITERIA: ALL

FUND - 247 - BASIC SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
572221	BASIC SUPERVISION 18-19	250.00	.00	.00	.00	250.00	.00
572222	AP - BASIC SUPERVIS FY19	1,186,654.17	.00	.00	1,186,654.17	.00	1.00
TOTAL	ADULT PROBATION	1,186,904.17	.00	.00	1,186,654.17	250.00	1.00
TOTAL	PUBLIC SAFETY	1,186,904.17	.00	.00	1,186,654.17	250.00	1.00
TOTAL	BASIC SUPERVISION	1,186,904.17	.00	.00	1,196,654.17	-9,750.00	1.01

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SELECTION CRITERIA: ALL

FUND - 248 - COMMUNITY CORRECTIONS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
572522	AP - COMM CORRECT FY19	255,835.08	.00	.00	255,835.08	.00	1.00
TOTAL	ADULT PROBATION	255,835.08	.00	.00	255,835.08	.00	1.00
TOTAL	PUBLIC SAFETY	255,835.08	.00	.00	255,835.08	.00	1.00
TOTAL	COMMUNITY CORRECTIONS	255,835.08	.00	.00	255,835.08	.00	1.00

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FUND - 249 - MENTAL IMPAIRMENTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
572722	AP - MENTAL IMPARI FY19	50,921.42	.00	.00	50,921.42	.00	1.00
572822	AP - IN-HOUSE COUNSL FY19	20,748.18	.00	.00	20,748.18	.00	1.00
572922	AP - PRE-TRIAL DVRSN FY19	29,446.00	.00	.00	29,446.00	.00	1.00
TOTAL	ADULT PROBATION	101,115.60	.00	.00	101,115.60	.00	1.00
TOTAL	PUBLIC SAFETY	101,115.60	.00	.00	101,115.60	.00	1.00
TOTAL	MENTAL IMPAIRMENTS	101,115.60	.00	.00	101,115.60	.00	1.00

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FUND - 254 - CONTRACT ELECTION SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
49041	CONTRACT ELEC DIRECT PAID	.00	.00	175.00	90,317.32	-90,317.32	.00
49042	CONTRACT ELECT PAYROLL	.00	5,879.84	.00	78,397.92	-78,397.92	.00
TOTAL	ELECTIONS	.00	5,879.84	175.00	168,715.24	-168,715.24	.00
TOTAL	ELECTIONS	.00	5,879.84	175.00	168,715.24	-168,715.24	.00
TOTAL	CONTRACT ELECTION SERVICE	.00	5,879.84	175.00	168,715.24	-168,715.24	.00

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SELECTION CRITERIA: ALL

FUND - 256 - MOCO GRANTS

ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40670101	UASI 17-COM PREP/REG PLAN	181,526.80	9,097.00	3,623.44	77,329.89	104,196.91	.43
40670102	UASI 18-COM PREP & REG PL	392,767.00	5,290.81	9,443.34	42,541.98	350,225.02	.11
TOTAL	COM PREP & REGIONAL PLAN	574,293.80	14,387.81	13,066.78	119,871.87	454,421.93	.21
40670301	UASI 17-EOC/REG TECH SUST	169,207.67	7,670.08	25,949.14	38,464.20	130,743.47	.23
40670302	UASI 18-EOC/REG TECH SUST	162,955.00	10,342.38	339.94	43,580.78	119,374.22	.27
TOTAL	EOC/REG TECH SUSTAINMENT	332,162.67	18,012.46	26,289.08	82,044.98	250,117.69	.25
40670401	UASI 17-M & A	67,403.16	.00	.00	8,276.64	59,126.52	.12
40670402	UASI 18-M & A	92,172.29	608.94	.00	5,613.57	86,558.72	.06
TOTAL	M & A	159,575.45	608.94	.00	13,890.21	145,685.24	.09
40670502	UASI 18-EOC ENHANCEMENTS	150,685.00	.00	.00	177.14	150,507.86	.00
TOTAL	EOC ENHANCEMENTS	150,685.00	.00	.00	177.14	150,507.86	.00
40670601	UASI 17-1ST RESP FC SPEC	470,300.00	.00	.00	31,427.34	438,872.66	.07
40670602	UASI 18-FR FC SPEC TEAM	333,000.00	.00	.00	.00	333,000.00	.00
TOTAL	1ST RESP FC SPEC TEAM SUS	803,300.00	.00	.00	31,427.34	771,872.66	.04
40670701	UASI 17-1ST RESP LE SP RS	421,011.68	738.03	.00	2,253.98	418,757.70	.01
40670702	UASI 18-FR LE SPEC RESPON	511,866.50	.00	.00	.00	511,866.50	.00
TOTAL	1ST RESP LE SPEC RESPONSE	932,878.18	738.03	.00	2,253.98	930,624.20	.00
40670801	UASI 18- PUB SAFETY VIDEO	200,000.00	.00	.00	.00	200,000.00	.00
TOTAL	PUBLIC SAFETY VIDEO INIT	200,000.00	.00	.00	.00	200,000.00	.00
40670901	UASI 18-LE SWAT SUSTAIN	78,000.00	.00	31,120.00	31,120.00	46,880.00	.40
TOTAL	LE SWAT SUSTAINMENT	78,000.00	.00	31,120.00	31,120.00	46,880.00	.40
TOTAL	HSGP GRANTS	3,230,895.10	33,747.24	70,475.86	280,785.52	2,950,109.58	.09
TOTAL	EMERGENCY MANAGEMENT	3,230,895.10	33,747.24	70,475.86	280,785.52	2,950,109.58	.09
TOTAL	PUBLIC SAFETY	3,230,895.10	33,747.24	70,475.86	280,785.52	2,950,109.58	.09
TOTAL	MOCO GRANTS	3,230,895.10	33,747.24	70,475.86	280,785.52	2,950,109.58	.09

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SELECTION CRITERIA: ALL

FUND - 260 - FEDERAL ARRA GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
60007	BRINSAP	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	COUNTY ENGINEER	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	PUBLIC TRANSPORTATION	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	FEDERAL ARRA GRANTS	500,000.00	.00	.00	.00	500,000.00	.00

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FUND - 261 - CC VITAL RECORDS PRES FND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
403261	VITAL RECORDS PRES	18,500.00	.00	.00	13,546.38	4,953.62	.73
TOTAL	COUNTY CLERK	18,500.00	.00	.00	13,546.38	4,953.62	.73
TOTAL	GENERAL ADMINISTRATION	18,500.00	.00	.00	13,546.38	4,953.62	.73
TOTAL	CC VITAL RECORDS PRES FND	18,500.00	.00	.00	13,546.38	4,953.62	.73

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SELECTION CRITERIA: ALL

FUND - 358 - MONTG CO DEBT SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6915	ROAD BONDS SER 06B-65MIL	500.00	500.00	.00	500.00	.00	1.00
TOTAL	ROAD BONDS SER 06B-65MIL	500.00	500.00	.00	500.00	.00	1.00
6925	REFUNDING BOND 2010-63.75	352,125.00	.00	.00	.00	352,125.00	.00
TOTAL	REFUNDING BOND 2010-63.75	352,125.00	.00	.00	.00	352,125.00	.00
6926	CERT OBLIGN 2010A-\$9.055M	929,775.00	.00	.00	910,800.00	18,975.00	.98
TOTAL	CERT OBLIGN 2010A-\$9.055M	929,775.00	.00	.00	910,800.00	18,975.00	.98
6927	C/O 2010B BABS-\$23.395 M	1,218,239.00	.00	.00	608,311.89	609,927.11	.50
TOTAL	C/O 2010B BABS-\$23.395 M	1,218,239.00	.00	.00	608,311.89	609,927.11	.50
6929	REFUNDING BOND 2012-\$35	2,801,525.00	.00	.00	2,303,177.50	498,347.50	.82
TOTAL	REFUNDING BOND 2012-\$35	2,801,525.00	.00	.00	2,303,177.50	498,347.50	.82
6932	C/O 2012-\$14.5	974,332.00	.00	.00	775,430.64	198,901.36	.80
TOTAL	C/O 2012-\$14.5	974,332.00	.00	.00	775,430.64	198,901.36	.80
6933	C/O 2012A-\$13,350,000	794,125.00	.00	.00	534,425.00	259,700.00	.67
TOTAL	C/O 2012A-\$13,350,000	794,125.00	.00	.00	534,425.00	259,700.00	.67
6935	REFUNDING BONDS 2014	6,806,469.00	.00	.00	6,749,012.50	57,456.50	.99
TOTAL	REFUNDING BONDS 2014	6,806,469.00	.00	.00	6,749,012.50	57,456.50	.99
6936	L/T REFUND 2014A 73510000	7,600,625.00	.00	.00	5,985,375.00	1,615,250.00	.79
TOTAL	L/T REFUND 2014A 73510000	7,600,625.00	.00	.00	5,985,375.00	1,615,250.00	.79
6937	REFUNDING BONDS 2016	2,945,350.00	.00	.00	1,472,623.75	1,472,726.25	.50
TOTAL	REFUNDING BONDS 2016	2,945,350.00	.00	.00	1,472,623.75	1,472,726.25	.50
6938	ROAD BONDS 2016-\$53.14MIL	2,713,600.00	.00	.00	1,486,798.75	1,226,801.25	.55
TOTAL	ROAD BONDS 2016-\$53.14MIL	2,713,600.00	.00	.00	1,486,798.75	1,226,801.25	.55
6939	REFUNDING BONDS 2016A	2,071,588.00	.00	.00	1,035,742.50	1,035,845.50	.50
TOTAL	REFUNDING BONDS 2016A	2,071,588.00	.00	.00	1,035,742.50	1,035,845.50	.50
6940	ROAD BONDS 2016A	4,298,700.00	.00	.00	2,564,948.75	1,733,751.25	.60
TOTAL	ROAD BONDS 2016A	4,298,700.00	.00	.00	2,564,948.75	1,733,751.25	.60
6942	ROAD BONDS, SERIES 2018	3,408,725.00	.00	.00	2,364,062.50	1,044,662.50	.69
TOTAL	ROAD BONDS, SERIES 2018	3,408,725.00	.00	.00	2,364,062.50	1,044,662.50	.69
6943	REF BONDS, SERIES 2018	29,696,307.95	.00	.00	29,152,919.38	543,388.57	.98
TOTAL	REF BONDS, SERIES 2018	29,696,307.95	.00	.00	29,152,919.38	543,388.57	.98
6944	ROAD BONDS, SERIES 2018B	3,700,164.75	.00	.00	1,751,537.51	1,948,627.24	.47
TOTAL	ROAD BONDS, SERIES 2018B	3,700,164.75	.00	.00	1,751,537.51	1,948,627.24	.47
TOTAL	DEBT SERVICE	70,312,150.70	500.00	.00	57,695,665.67	12,616,485.03	.82

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SELECTION CRITERIA: ALL

FUND - 358 - MONTG CO DEBT SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	MONTG CO DEBT SERVICE	70,312,150.70	500.00	.00	57,695,665.67	12,616,485.03	.82

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SELECTION CRITERIA: ALL

FUND - 40012 - C/P-CERT OBLIGN 2012

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
406121	SECURITY CAM REPL-CT HSE	200,000.00	.00	.00	.00	200,000.00	.00
TOTAL	MAJOR PROJ 2012-EMER MGMT	200,000.00	.00	.00	.00	200,000.00	.00
503121	NETWK CLOSET ACCESS-CJIS	400,000.00	.00	11,335.64	11,335.64	388,664.36	.03
TOTAL	MAJOR PROJ 2012 - IT	400,000.00	.00	11,335.64	11,335.64	388,664.36	.03
510120	COUNTY WIDE ROOF PROJECT	1,304,250.00	47,150.35	393,217.85	773,845.00	530,405.00	.59
510121	AC NEW SECURITY IT ROOMS	150,000.00	.00	.00	.00	150,000.00	.00
510122	JP3 CARPET INSTALL	60,000.00	1,731.85	.00	56,610.32	3,389.68	.94
510123	VETERANS REMODEL	10,000.00	.00	.00	6,623.54	3,376.46	.66
510124	HVAC CONTROLS-JUV/BLD MNT	195,750.00	.00	195,750.00	195,750.00	.00	1.00
TOTAL	MAJOR PRO 2012-BLD MNT	1,720,000.00	48,882.20	588,967.85	1,032,828.86	687,171.14	.60
512121	A/C UNIT - JAIL	80,000.00	.00	.00	12,482.86	67,517.14	.16
TOTAL	CAPITAL PROJ 2012 - JAIL	80,000.00	.00	.00	12,482.86	67,517.14	.16
TOTAL	CAPITAL PROJECTS	2,400,000.00	48,882.20	600,303.49	1,056,647.36	1,343,352.64	.44
TOTAL	C/P-CERT OBLIGN 2012	2,400,000.00	48,882.20	600,303.49	1,056,647.36	1,343,352.64	.44

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SELECTION CRITERIA: ALL

FUND - 40013 - C/P-C/O 2012A-\$15,880,000

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124013	COMMISSIONER PCT 1	525,376.66	.00	.00	359,091.05	166,285.61	.68
TOTAL	COMMISSIONER PCT 1	525,376.66	.00	.00	359,091.05	166,285.61	.68
TOTAL	CAPITAL PROJECTS	525,376.66	.00	.00	359,091.05	166,285.61	.68
TOTAL	C/P-C/O 2012A-\$15,880,000	525,376.66	.00	.00	359,091.05	166,285.61	.68

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SELECTION CRITERIA: ALL

FUND - 40014 - C/P P-T TOLL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
61340214	COMMISSIONER PCT 2	5,336,976.50	.00	.00	.00	5,336,976.50	.00
TOTAL	COMMISSIONER PCT 2	5,336,976.50	.00	.00	.00	5,336,976.50	.00
61540214	COMMISSIONER PCT 4	5,336,976.54	.00	.00	.00	5,336,976.54	.00
TOTAL	COMMISSIONER PCT 4	5,336,976.54	.00	.00	.00	5,336,976.54	.00
TOTAL	PUBLIC TRANSPORTATION	10,673,953.04	.00	.00	.00	10,673,953.04	.00
TOTAL	C/P P-T TOLL PROJECTS	10,673,953.04	.00	.00	.00	10,673,953.04	.00

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SELECTION CRITERIA: ALL

FUND - 40017 - LOCAL CAPITAL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4066001	EM - SECURITY SYSTEM	200,000.00	10,000.00	.00	10,000.00	190,000.00	.05
4066002	EM - RENOVATIONS	30,000.00	.00	.00	.00	30,000.00	.00
TOTAL	CAPITAL PROJ-EMERG MGMT	230,000.00	10,000.00	.00	10,000.00	220,000.00	.04
40912	402 W PHILLIPS PURCHASE	11,000.00	.00	.00	1,000.00	10,000.00	.09
TOTAL	NON-DEPARTMENTAL	11,000.00	.00	.00	1,000.00	10,000.00	.09
43860001	284TH ADA REMODEL	41,000.00	.00	.00	.00	41,000.00	.00
TOTAL	CAPITAL PROJ-294TH DC	41,000.00	.00	.00	.00	41,000.00	.00
46560001	REFLECTIVE TINT (CT HSE)	50,000.00	.00	.00	.00	50,000.00	.00
46560002	BULLETPROOF GLASS/REINFOR	175,000.00	.00	.00	.00	175,000.00	.00
TOTAL	CAPITAL PROJ-COURT OPER	225,000.00	.00	.00	.00	225,000.00	.00
49760001	TREASURER EQUIPMENT	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	CAPITAL PROJ-TREASURER	10,000.00	.00	.00	.00	10,000.00	.00
4996001	TAX OFFICE CIP	198,709.03	.00	.00	.00	198,709.03	.00
TOTAL	CAPITAL PROJ-TAX OFFICE	198,709.03	.00	.00	.00	198,709.03	.00
50360001	ICAC EVIDENCE STORAGE	495,000.00	.00	23,476.30	485,627.21	9,372.79	.98
50360002	COMPELLANT STORAGE-LOCAL	232,461.00	.00	159,414.28	159,414.28	73,046.72	.69
TOTAL	CAPITAL PROJ-IT	727,461.00	.00	182,890.58	645,041.49	82,419.51	.89
51080	FAIRGROUNDS FACILITY	63,668.24	.00	.00	.00	63,668.24	.00
51083	DISTRICT 2 SHERIFF BLDG	1,573,828.97	.00	2,925.00	2,925.00	1,570,903.97	.00
51084	SPRING CREEK REMODEL PCT3	250,000.00	1,717.78	9,520.75	110,427.61	139,572.39	.44
51089	EXTENSION OFFICE PARKING	747,227.45	.00	739,995.95	747,227.45	.00	1.00
TOTAL	BLDG MAINT/CONSTRUCTION	2,634,724.66	1,717.78	752,441.70	860,580.06	1,774,144.60	.33
51060006	ELECTIONS REMODEL	97,285.41	.00	22,911.18	58,332.04	38,953.37	.60
51060011	COUNTY WIDE ROOF MGMT	150,557.60	.00	54,160.40	50,237.60	100,320.00	.33
51060012	HVAC CTRLS CDBG/LIBRARIES	215,094.92	.00	151,749.59	215,094.92	.00	1.00
51060013	ERP BUILD OUT	894.92	.00	.00	350.14	544.78	.39
51060015	COUNTY ATTORNEY BUILD OUT	30,118.34	.00	.00	18,635.76	11,482.58	.62
51060016	COUNTY WIDE ROOF PROJECT	95,750.00	.00	.00	.00	95,750.00	.00
56060001	RADIO TOWER	2,936,689.54	50,474.00	102,499.55	453,473.55	2,483,215.99	.15
TOTAL	CAPITAL PROJ-BLDG MAINT	3,526,390.73	50,474.00	331,320.72	796,124.01	2,730,266.72	.23
5136001	LONE STAR FLOOR/PARTITION	50,000.00	.00	.00	.00	50,000.00	.00
TOTAL	CIVIC CENTER CAPITAL IMPR	50,000.00	.00	.00	.00	50,000.00	.00
51360001	EXPO/EQUESTRIAN AUDIO UPG	234,000.00	.00	.00	.00	234,000.00	.00
TOTAL	CAPITAL PROJ-CIVIC CENTER	234,000.00	.00	.00	.00	234,000.00	.00
55160001	GENERATOR W/MAINTENANCE	28,884.00	.00	.00	28,884.00	.00	1.00
TOTAL	CAPITAL PROJ-CONSTABLE 1	28,884.00	.00	.00	28,884.00	.00	1.00
63060001	FORENSICS CENTER	4,100,000.00	.00	70,615.00	70,615.00	4,029,385.00	.02

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SELECTION CRITERIA: ALL

FUND - 40017 - LOCAL CAPITAL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	CAPITAL PROJ-FORENSICS	4,100,000.00	.00	70,615.00	70,615.00	4,029,385.00	.02
TOTAL	CAPITAL PROJECTS	12,017,169.42	62,191.78	1,337,268.00	2,412,244.56	9,604,924.86	.20
TOTAL	LOCAL CAPITAL PROJECTS	12,017,169.42	62,191.78	1,337,268.00	2,412,244.56	9,604,924.86	.20

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SELECTION CRITERIA: ALL

FUND - 40018 - C/P ROAD BONDS 2016, \$60M

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124014	COMMISSIONER PCT 1	763,590.74	203,689.79	534,717.76	675,339.13	88,251.61	.88
TOTAL	COMMISSIONER PCT 1	763,590.74	203,689.79	534,717.76	675,339.13	88,251.61	.88
6134014	COMMISSIONER PCT 2	2,043,644.99	251,617.61	1,305,103.27	2,043,644.99	.00	1.00
TOTAL	COMMISSIONER PCT 2	2,043,644.99	251,617.61	1,305,103.27	2,043,644.99	.00	1.00
6144014	COMMISSIONER PCT 3	1,395,495.77	131,461.52	241,437.09	705,878.46	689,617.31	.51
TOTAL	COMMISSIONER PCT 3	1,395,495.77	131,461.52	241,437.09	705,878.46	689,617.31	.51
6154014	COMMISSIONER PCT 4	4,889,703.71	206,802.60	3,673,356.68	4,886,818.59	2,885.12	1.00
TOTAL	COMMISSIONER PCT 4	4,889,703.71	206,802.60	3,673,356.68	4,886,818.59	2,885.12	1.00
TOTAL	CAPITAL PROJECTS	9,092,435.21	793,571.52	5,754,614.80	8,311,681.17	780,754.04	.91
TOTAL	C/P ROAD BONDS 2016, \$60M	9,092,435.21	793,571.52	5,754,614.80	8,311,681.17	780,754.04	.91

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SELECTION CRITERIA: ALL

FUND - 40019 - C/P ROAD BONDS 2016A

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124015	COMMISSIONER PCT1	724,836.42	128,290.48	604,448.71	710,485.25	14,351.17	.98
TOTAL	COMMISSIONER PCT1	724,836.42	128,290.48	604,448.71	710,485.25	14,351.17	.98
6134015	COMMISSIONER PCT 2	4,456,263.36	58,858.90	3,934,436.40	3,961,862.00	494,401.36	.89
TOTAL	COMMISSIONER PCT 2	4,456,263.36	58,858.90	3,934,436.40	3,961,862.00	494,401.36	.89
6144015	COMMISSIONER PCT 3	23,030,032.01	1,767,809.32	19,132,110.98	23,009,075.78	20,956.23	1.00
TOTAL	COMMISSIONER PCT 3	23,030,032.01	1,767,809.32	19,132,110.98	23,009,075.78	20,956.23	1.00
6154015	COMMISSIONER PCT 4	9,765,149.49	124,880.82	3,247,943.50	4,431,048.32	5,334,101.17	.45
TOTAL	COMMISSIONER PCT 4	9,765,149.49	124,880.82	3,247,943.50	4,431,048.32	5,334,101.17	.45
TOTAL	CAPITAL PROJECTS	37,976,281.28	2,079,839.52	26,918,939.59	32,112,471.35	5,863,809.93	.85
TOTAL	C/P ROAD BONDS 2016A	37,976,281.28	2,079,839.52	26,918,939.59	32,112,471.35	5,863,809.93	.85

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SELECTION CRITERIA: ALL

FUND - 40020 - C/P ROAD BONDS 2018

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124016	COMMISSIONER PCT1	11,857,141.22	418,828.24	7,262,928.77	10,891,625.49	965,515.73	.92
TOTAL	COMMISSIONER PCT1	11,857,141.22	418,828.24	7,262,928.77	10,891,625.49	965,515.73	.92
6134016	COMMISSIONER PCT 2	8,762,187.66	1,550,650.99	4,124,115.57	6,010,293.68	2,751,893.98	.69
TOTAL	COMMISSIONER PCT 2	8,762,187.66	1,550,650.99	4,124,115.57	6,010,293.68	2,751,893.98	.69
6144016	COMMISSIONER PCT3	14,992,847.85	101,753.06	1,424,971.32	1,832,343.81	13,160,504.04	.12
TOTAL	COMMISSIONER PCT3	14,992,847.85	101,753.06	1,424,971.32	1,832,343.81	13,160,504.04	.12
6154016	COMMISSIONER PCT4	5,000,000.00	.00	.00	.00	5,000,000.00	.00
TOTAL	COMMISSIONER PCT4	5,000,000.00	.00	.00	.00	5,000,000.00	.00
TOTAL	CAPITAL PROJECTS	40,612,176.73	2,071,232.29	12,812,015.66	18,734,262.98	21,877,913.75	.46
TOTAL	C/P ROAD BONDS 2018	40,612,176.73	2,071,232.29	12,812,015.66	18,734,262.98	21,877,913.75	.46

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SELECTION CRITERIA: ALL

FUND - 40021 - C/P ROAD BONDS 2018B

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124017	COMMISSIONER PCT 1	19,000,000.00	.00	3,199,532.38	3,199,532.38	15,800,467.62	.17
TOTAL	COMMISSIONER PCT 1	19,000,000.00	.00	3,199,532.38	3,199,532.38	15,800,467.62	.17
6134017	COMMISSIONER PCT 2	24,000,000.00	.00	.00	.00	24,000,000.00	.00
TOTAL	COMMISSIONER PCT 2	24,000,000.00	.00	.00	.00	24,000,000.00	.00
6144017	COMMISSIONER PCT 3	3,600,000.00	.00	.00	.00	3,600,000.00	.00
TOTAL	COMMISSIONER PCT 3	3,600,000.00	.00	.00	.00	3,600,000.00	.00
6154017	COMMISSIONER PCT 4	43,000,000.00	.00	48,849.50	48,849.50	42,951,150.50	.00
TOTAL	COMMISSIONER PCT 4	43,000,000.00	.00	48,849.50	48,849.50	42,951,150.50	.00
TOTAL	CAPITAL PROJECTS	89,600,000.00	.00	3,248,381.88	3,248,381.88	86,351,618.12	.04
TOTAL	C/P ROAD BONDS 2018B	89,600,000.00	.00	3,248,381.88	3,248,381.88	86,351,618.12	.04

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SELECTION CRITERIA: ALL

FUND - 500 - TOLL ROAD AUTHORITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
50002	249 TOLL PROJECT	73,416,931.06	236,371.28	47,792,392.99	54,781,392.39	18,635,538.67	.75
500020	WETLANDS MITIGATION	87,300.00	.00	.00	.00	87,300.00	.00
TOTAL	249 TOLL PROJECT	73,504,231.06	236,371.28	47,792,392.99	54,781,392.39	18,722,838.67	.75
50003	242 TOLL PROJECT	235,559.03	.00	.00	82,996.20	152,562.83	.35
TOTAL	242 TOLL PROJECT	235,559.03	.00	.00	82,996.20	152,562.83	.35
TOTAL	PUBLIC TRANSPORTATION	73,739,790.09	236,371.28	47,792,392.99	54,864,388.59	18,875,401.50	.74
TOTAL	TOLL ROAD AUTHORITY	73,739,790.09	236,371.28	47,792,392.99	54,864,388.59	18,875,401.50	.74

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SELECTION CRITERIA: ALL

FUND - 501 - MCTRA DEBT SERVICE FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
50101	SR LIEN REV BONDS 2018	83,157.53	.00	.00	.00	83,157.53	.00
TOTAL	SR LIEN REV BONDS 2018	83,157.53	.00	.00	.00	83,157.53	.00
TOTAL	DEBT SERVICE FUNDS	83,157.53	.00	.00	.00	83,157.53	.00
TOTAL	MCTRA DEBT SERVICE FUND	83,157.53	.00	.00	.00	83,157.53	.00

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SELECTION CRITERIA: ALL

FUND - 670 - SELF INSURANCE MEDICAL FD

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4023	EMPLOYEE HEALTH	.00	1,423,990.37	.00	14,943,728.43	-14,943,728.43	.00
4024	RETIREE HEALTH	.00	162,805.87	.00	1,528,561.83	-1,528,561.83	.00
4025	OPTIONAL BENEFITS	.00	.00	.00	330,446.83	-330,446.83	.00
4028	COBRA COVERAGE	.00	534.16	.00	42,222.66	-42,222.66	.00
4029	EMPLOYEE LIFE	.00	.00	.00	36,712.20	-36,712.20	.00
TOTAL	RISK MANAGEMENT	.00	1,587,330.40	.00	16,881,671.95	-16,881,671.95	.00
TOTAL	GENERAL ADMINISTRATION	.00	1,587,330.40	.00	16,881,671.95	-16,881,671.95	.00
TOTAL	SELF INSURANCE MEDICAL FD	.00	1,587,330.40	.00	16,881,671.95	-16,881,671.95	.00

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SELECTION CRITERIA: ALL

FUND - 671 - SELF INSURANCE W/C FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40210	RISK MGT-WORKERS COMP	.00	.00	7,281.17	462,497.47	-462,497.47	.00
TOTAL	RISK MANAGEMENT	.00	.00	7,281.17	462,497.47	-462,497.47	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	7,281.17	462,497.47	-462,497.47	.00
TOTAL	SELF INSURANCE W/C FUND	.00	.00	7,281.17	462,497.47	-462,497.47	.00

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SELECTION CRITERIA: ALL

FUND - 672 - SELF INS ACIDENT AND LIAB

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40220	RISK MGT-PROP/CASLTY/LIAB	.00	47,871.94	27,776.73	867,200.51	-867,200.51	.00
TOTAL	RISK MANAGEMENT	.00	47,871.94	27,776.73	867,200.51	-867,200.51	.00
TOTAL	GENERAL ADMINISTRATION	.00	47,871.94	27,776.73	867,200.51	-867,200.51	.00
6	INTERNAL SERVICE FUND	26,967.00	.00	.00	.00	26,967.00	.00
TOTAL	INTERNAL SERVICE FUND	26,967.00	.00	.00	.00	26,967.00	.00
TOTAL	INTERNAL SERVICE FUND	26,967.00	.00	.00	.00	26,967.00	.00
TOTAL	SELF INS ACIDENT AND LIAB	26,967.00	47,871.94	27,776.73	867,200.51	-840,233.51	32.16

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SELECTION CRITERIA: ALL

FUND - 673 - WELLNESS CLINIC

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4026	WELLNESS CLINIC	.00	24,786.21	.00	658,251.56	-658,251.56	.00
TOTAL	RISK MANAGEMENT	.00	24,786.21	.00	658,251.56	-658,251.56	.00
TOTAL	GENERAL ADMINISTRATION	.00	24,786.21	.00	658,251.56	-658,251.56	.00
TOTAL	WELLNESS CLINIC	.00	24,786.21	.00	658,251.56	-658,251.56	.00
TOTAL REPORT		709,197,563.63	22,266,932.48	105,425,691.69	345,037,920.81	364,159,642.82	.49

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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
1	GENERAL FUND	201,277,427.58	.00	.00	182,722,878.84	18,554,548.74	.91
TOTAL	GENERAL FUND	201,277,427.58	.00	.00	182,722,878.84	18,554,548.74	.91
TOTAL	GENERAL FUND	201,277,427.58	.00	.00	182,722,878.84	18,554,548.74	.91
601	PERMITS	550,000.00	.00	.00	283,725.00	266,275.00	.52
TOTAL	PERMITS	550,000.00	.00	.00	283,725.00	266,275.00	.52
TOTAL	GENERAL ADMINISTRATION	550,000.00	.00	.00	283,725.00	266,275.00	.52
499	TAX ASSESSOR/COLLECTOR	5,275,823.00	.00	.00	778,600.77	4,497,222.23	.15
4991	TAX A/C-VEH INV TAX	11,693.00	.00	.00	1,747.39	9,945.61	.15
4992	TAX A/C-RENDITION PENALTY	6,740.00	.00	.00	2,951.58	3,788.42	.44
4993	TAX A/C-VTR DIVISION	.00	.00	.00	1,300.00	-1,300.00	.00
4995	TAX A/C-ECONOMIC DEVELOP.	2,511,035.00	.00	.00	1,781,602.12	729,432.88	.71
TOTAL	TAX ASSESSOR/COLLECTOR	7,805,291.00	.00	.00	2,566,201.86	5,239,089.14	.33
TOTAL	FINANCIAL ADMINISTRATION	7,805,291.00	.00	.00	2,566,201.86	5,239,089.14	.33
6511	MEMORIAL LIBRARY	150,000.00	.00	.00	43,141.64	106,858.36	.29
TOTAL	MEMORIAL LIBRARY	150,000.00	.00	.00	43,141.64	106,858.36	.29
6611	HIST COMM DONATIONS	.00	.00	.00	1,890.00	-1,890.00	.00
TOTAL	HIST COMM DONATIONS	.00	.00	.00	1,890.00	-1,890.00	.00
TOTAL	CULTURE AND RECREATION	150,000.00	.00	.00	45,031.64	104,968.36	.30
4902	VOTER REGISTRATION	.00	.00	.00	4,127.25	-4,127.25	.00
TOTAL	ELECTIONS	.00	.00	.00	4,127.25	-4,127.25	.00
TOTAL	ELECTIONS	.00	.00	.00	4,127.25	-4,127.25	.00
509	BLDG CUSTODIAL SERVICES	.00	.00	.00	1,615.27	-1,615.27	.00
TOTAL	BLDG CUSTODIAL SERVICES	.00	.00	.00	1,615.27	-1,615.27	.00
5121	JAIL	16,350,000.00	.00	.00	10,881,623.30	5,468,376.70	.67
TOTAL	JAIL	16,350,000.00	.00	.00	10,881,623.30	5,468,376.70	.67
513	CONVENTION CENTER COMPLEX	1,280,000.00	.00	.00	682,498.71	597,501.29	.53
TOTAL	CONVENTION CENTER COMPLEX	1,280,000.00	.00	.00	682,498.71	597,501.29	.53
TOTAL	FACILITIES	17,630,000.00	.00	.00	11,565,737.28	6,064,262.72	.66
6303	FORENSIC SERVICES	111,000.00	.00	.00	95,424.00	15,576.00	.86
630313	FORENSICS DEPT ACER GRANT	.00	.00	.00	7,740.00	-7,740.00	.00
TOTAL	MEDICAL HEALTH	111,000.00	.00	.00	103,164.00	7,836.00	.93
633	ANIMAL CONTROL	30,000.00	.00	.00	8,685.00	21,315.00	.29
TOTAL	ANIMAL CONTROL	30,000.00	.00	.00	8,685.00	21,315.00	.29

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
6331	ANIMAL SHELTER	.00	.00	.00	76,071.72	-76,071.72	.00
63311	ANIMAL SHELTER DONATIONS	.00	.00	.00	46,853.32	-46,853.32	.00
63312	ANIMAL SHELTER-PETCO GRNT	.00	.00	.00	32.50	-32.50	.00
63314	ANIMAL SHELTER-PETCO HH2	.00	.00	.00	127,163.00	-127,163.00	.00
63315	ANIMAL SHELTER-PETCO 2018	.00	.00	.00	89,418.52	-89,418.52	.00
63316	ANIMAL SHELTER-2017WWW	.00	.00	.00	1,386.94	-1,386.94	.00
63317	PET RETENTION GRANT	20,000.00	.00	.00	20,001.00	-1.00	1.00
TOTAL	ANIMAL SHELTER	20,000.00	.00	.00	360,927.00	-340,927.00	18.05
640	CHILD WELFARE	.00	.00	.00	-4,148.92	4,148.92	.00
64011	CONCRETE SERVICES	.00	.00	.00	-669.19	669.19	.00
TOTAL	CHILD WELFARE	.00	.00	.00	-4,818.11	4,818.11	.00
TOTAL	HEALTH AND WELFARE	161,000.00	.00	.00	467,957.89	-306,957.89	2.91
426	COUNTY COURT AT LAW #1	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #1	84,000.00	.00	.00	42,000.00	42,000.00	.50
427	COUNTY COURT AT LAW #2	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #2	84,000.00	.00	.00	42,000.00	42,000.00	.50
429	COUNTY COURT AT LAW #3	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #3	84,000.00	.00	.00	42,000.00	42,000.00	.50
430	COUNTY COURT AT LAW #4	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #4	84,000.00	.00	.00	42,000.00	42,000.00	.50
431	COUNTY COURT AT LAW #5	84,000.00	.00	.00	42,000.00	42,000.00	.50
TOTAL	COUNTY COURT AT LAW #5	84,000.00	.00	.00	42,000.00	42,000.00	.50
4351	DISTRICT ATTORNEY	84,384.00	.00	.00	215,383.48	-130,999.48	2.55
435111	DA NO REFUSAL GRANT	143,603.07	.00	.00	16,915.29	126,687.78	.12
435113	ICE-HOMELAND SEC INVESTIG	.00	.00	.00	-810.86	810.86	.00
435151	DA VICTIM COORD FY18	.00	.00	.00	16,348.47	-16,348.47	.00
435171	DA DVI FY19	.00	.00	.00	15,746.58	-15,746.58	.00
435180	SMART PROSECUTION INITV	359,729.00	.00	.00	.00	359,729.00	.00
4354	D. A. STATE FUNDS	24,085.60	.00	.00	5,163.14	18,922.46	.21
TOTAL	DISTRICT ATTORNEY	611,801.67	.00	.00	268,746.10	343,055.57	.44
43921	359TH-VTC/TVC 18-19	.00	.00	.00	19,570.66	-19,570.66	.00
TOTAL	359TH DISTRICT COURT	.00	.00	.00	19,570.66	-19,570.66	.00
455	JUSTICE OF PEACE PCT 1	37,500.00	.00	.00	32,873.04	4,626.96	.88
TOTAL	JUSTICE OF PEACE PCT 1	37,500.00	.00	.00	32,873.04	4,626.96	.88
456	JUSTICE OF PEACE PCT 2	55,500.00	.00	.00	53,611.40	1,888.60	.97
TOTAL	JUSTICE OF PEACE PCT 2	55,500.00	.00	.00	53,611.40	1,888.60	.97
4571	JP NO 3-TCID CONTRACT	55,733.00	.00	.00	23,359.22	32,373.78	.42
TOTAL	JUSTICE OF PEACE PCT 3	55,733.00	.00	.00	23,359.22	32,373.78	.42

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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

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458	JUSTICE OF PEACE PCT 4	43,200.00	.00	.00	37,279.37	5,920.63	.86
TOTAL	JUSTICE OF PEACE PCT 4	43,200.00	.00	.00	37,279.37	5,920.63	.86
459	JUSTICE OF PEACE PCT 5	23,500.00	.00	.00	20,283.84	3,216.16	.86
TOTAL	JUSTICE OF PEACE PCT 5	23,500.00	.00	.00	20,283.84	3,216.16	.86
TOTAL	JUDICIAL	1,247,234.67	.00	.00	665,723.63	581,511.04	.53
4751	COUNTY ATTORNEY	.00	.00	.00	4,340.00	-4,340.00	.00
4754	CO ATTORNEY STATE FUNDS	70,000.00	.00	.00	74,080.00	-4,080.00	1.06
4755	CO ATTORNEY TITLE IVE GRN	.00	.00	.00	-57,706.13	57,706.13	.00
TOTAL	COUNTY ATTORNEY	70,000.00	.00	.00	20,713.87	49,286.13	.30
4771	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	73,109.52	56,390.48	.56
TOTAL	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	73,109.52	56,390.48	.56
TOTAL	LEGAL SERVICES	199,500.00	.00	.00	93,823.39	105,676.61	.47
4066190	HSGP-REG TEAM SUSTAINMENT	94,963.47	.00	.00	25,231.00	69,732.47	.27
TOTAL	HSGP-REG TEAM SUSTAINMENT	94,963.47	.00	.00	25,231.00	69,732.47	.27
4066193	HSGP-REG TECH SUSTAINMENT	-500.00	.00	.00	.00	-500.00	.00
TOTAL	HSGP-REG TECH SUSTAINMENT	-500.00	.00	.00	.00	-500.00	.00
4066194	HSGP-EOC SUSTAINMENT	115,365.73	.00	.00	30,500.00	84,865.73	.26
TOTAL	HSGP-EOC SUSTAINMENT	115,365.73	.00	.00	30,500.00	84,865.73	.26
40701	PURCH-RR BODY ARMOR	-5,195.25	.00	.00	.00	-5,195.25	.00
TOTAL	PURCHASING AGENT	-5,195.25	.00	.00	.00	-5,195.25	.00
5434	FIRE MARSHAL - INSPECTION	919,323.00	.00	.00	566,066.00	353,257.00	.62
TOTAL	FIRE MARSHAL	919,323.00	.00	.00	566,066.00	353,257.00	.62
55112	CONSTABLE 1-SJRA SUB UNIT	263,906.00	.00	.00	113,471.36	150,434.64	.43
55113	CONSTABLE 1-WISD SUB UNIT	492,476.00	.00	.00	214,819.48	277,656.52	.44
551131	CONST 1-WISD TRUANCY SUBU	105,300.00	.00	.00	38,679.97	66,620.03	.37
55115	CONST PCT 1 SALE/COMM	8,037.45	.00	.00	8,687.45	-650.00	1.08
TOTAL	CONSTABLE PCT 1	869,719.45	.00	.00	375,658.26	494,061.19	.43
55116	CONST1-ICE-HMLND SEC INVS	1,500.00	.00	.00	.00	1,500.00	.00
551161	CONST1-DEA-TACT DIVERS TF	18,343.75	.00	.00	.00	18,343.75	.00
TOTAL	CONSTABLE PCT 1	19,843.75	.00	.00	.00	19,843.75	.00
55215	CONST PCT 2 SALE/COMM	2,062.15	.00	.00	5,709.98	-3,647.83	2.77
TOTAL	CONSTABLE PCT 2	2,062.15	.00	.00	5,709.98	-3,647.83	2.77
55312	CONSTABLE 3-RMUD SUB UNIT	704,885.00	.00	.00	269,171.83	435,713.17	.38
55313	CON 3-TWNSH-INTERNT CRIME	79,992.00	.00	.00	36,325.98	43,666.02	.45
553132	CONST 3 - ELEC DET K9	.00	.00	.00	707.14	-707.14	.00

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FUND - 110 - GENERAL FUND

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55314	CONSTABLE 3/MUD 94 UNIT	243,175.00	.00	.00	98,464.10	144,710.90	.40
55315	CONST PCT 3 SALE/COMM	3,278.01	.00	.00	4,674.54	-1,396.53	1.43
55316	CONSTABLE 3-SAFE HARBOR	184,610.00	.00	.00	72,890.97	111,719.03	.39
55317	TRAFFIC MGT SPEED TRAILER	9,977.00	.00	.00	.00	9,977.00	.00
55318	CONSTABLE 3-SPRING CRK UD	318,403.00	.00	.00	154,953.55	163,449.45	.49
55319	CONSTABLE 3 - STEP IDM	9,984.71	.00	.00	.00	9,984.71	.00
TOTAL	CONSTABLE PCT 3	1,554,304.72	.00	.00	637,188.11	917,116.61	.41
55411	CONST 4-RIVERWALK POA	72,408.00	.00	.00	27,865.75	44,542.25	.38
55415	CONST PCT 4 SALE/COMM	11,578.75	.00	.00	13,814.28	-2,235.53	1.19
55416	CONST PCT 4 MOCONET	2,000.00	.00	.00	.00	2,000.00	.00
TOTAL	CONSTABLE PCT 4	85,986.75	.00	.00	41,680.03	44,306.72	.48
554125	EMCID BODY CAMERAS FY18	4,800.00	.00	.00	4,800.00	.00	1.00
554126	EMCID-EMR RSP BQP	.00	.00	.00	50,370.68	-50,370.68	.00
55418	CONST4-STEP IDM	9,925.68	.00	.00	.00	9,925.68	.00
TOTAL	CONSTABLE PCT 4	14,725.68	.00	.00	55,170.68	-40,445.00	3.75
55512	CONST 5-MAG ISD SUB UNIT	1,311,767.00	.00	.00	559,123.98	752,643.02	.43
TOTAL	CONSTABLE PCT 5	1,311,767.00	.00	.00	559,123.98	752,643.02	.43
55517	CONST 5 - AED GRANT	.00	.00	.00	3,399.20	-3,399.20	.00
55518	STEP COMPREHENSIVE	12,018.80	.00	.00	.00	12,018.80	.00
55519	STEP IDM	9,996.90	.00	.00	.00	9,996.90	.00
TOTAL	CONSTABLE PCT 5	22,015.70	.00	.00	3,399.20	18,616.50	.15
5601	SHERIFF	140,197.07	.00	.00	114,271.67	25,925.40	.82
56011	SHERIFF/ALARM DIVISION	1,100,000.00	.00	.00	474,501.50	625,498.50	.43
5601222	SHERIFF/STEP IDM (DWI)	9,985.78	.00	.00	.00	9,985.78	.00
5601224	STEP COMPREHENSIVE	105,103.00	.00	.00	.00	105,103.00	.00
5601406	SHERIFF/AUTO THEFT/YR25	10,000.00	.00	.00	86,270.84	-76,270.84	8.63
560150	SHERIFF/HOMELAND SECURITY	.00	.00	.00	106,900.00	-106,900.00	.00
5601513	US MARSHALS-JLEO	84,000.00	.00	.00	.22	83,999.78	.00
5601521	SO-ICE-HOMELND SEC INVEST	18,000.00	.00	.00	.00	18,000.00	.00
5601529	SO-K9 DIVISION	3,000.00	.00	.00	.00	3,000.00	.00
5601530	SO-OCDETF-BLUE LIGHT SPEC	3,000.00	.00	.00	.00	3,000.00	.00
5601531	SO-OCDETF-NATL GANG SI	60,000.00	.00	.00	.00	60,000.00	.00
5601591	SO/HPD-HTRA TASK FRC YR1	35,200.00	.00	.00	-16,589.75	51,789.75	-.47
5601592	SO/HSI HUMAN TRAFFICKING	2,000.00	.00	.00	.00	2,000.00	.00
560161	SHERIFF/9-1-1 SERVICES	1,323,040.00	.00	.00	550,349.51	772,690.49	.42
560163	SHERIFF/MTG CTY RADIO SYS	103,000.00	.00	.00	2,872.08	100,127.92	.03
5601635	S/O DISPATCH UPGRADES	.00	.00	.00	47,451.31	-47,451.31	.00
5601712	SHERIFF - JAG FY17	.00	.00	.00	48,443.00	-48,443.00	.00
56017121	FY18 JAG - BODY CAMERAS	49,095.00	.00	.00	.00	49,095.00	.00
5601730	SHERIFF/MOCONET	8,500.00	.00	.00	.00	8,500.00	.00
56018	SHERIFF/ACADEMY	5,000.00	.00	.00	32,059.56	-27,059.56	6.41
56019	SHERIFF/CRIME LAB	20,000.00	.00	.00	12,360.00	7,640.00	.62
56022	WALDEN SUB-UNIT	156,740.00	.00	.00	67,329.09	89,410.91	.43
56023	TOWN CENTER SUB-UNIT	9,256,816.00	.00	.00	3,951,935.43	5,304,880.57	.43
560231	TOWN CENTER - SAFE HARBOR	92,086.00	.00	.00	36,789.29	55,296.71	.40

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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
56024	SHERIFF/WESTWOOD MAG ID	388,423.00	.00	.00	121,852.37	266,570.63	.31
56025	SOUTH MONT CNTY MUD	601,959.00	.00	.00	188,143.10	413,815.90	.31
56027	SHERIFF MUD 113	307,932.00	.00	.00	86,521.00	221,411.00	.28
560801	HIDTA YEAR 9	115,430.00	.00	.00	16,727.93	98,702.07	.14
TOTAL	HIDTA	115,430.00	.00	.00	16,727.93	98,702.07	.14
TOTAL	SHERIFF	13,998,506.85	.00	.00	5,928,188.15	8,070,318.70	.42
5601614	SHERIFF - SAVNS	.00	.00	.00	11,894.48	-11,894.48	.00
TOTAL	SHERIFF	.00	.00	.00	11,894.48	-11,894.48	.00
5711	JUVENILE PROBATION-ADM	125,000.00	.00	.00	55,479.00	69,521.00	.44
571112	HGAC-JUVENILE MH SERVICES	.00	.00	.00	562.50	-562.50	.00
5711133	JUV PROBATION-NSLP 18-19	22,687.69	.00	.00	13,467.44	9,220.25	.59
571114	HGAC-JUVENILE MH SERVICES	.00	.00	.00	2,382.50	-2,382.50	.00
5711529	JJAEP SUPPLEMENTAL-GRNT W	.00	.00	.00	26,722.00	-26,722.00	.00
TOTAL	JUVENILE PROBATION	147,687.69	.00	.00	98,613.44	49,074.25	.67
57221	ADULT PROBATION SUPERVISN	1,664,206.30	.00	.00	.00	1,664,206.30	.00
57251	ADULT PROB/COMMNTY CORR	381,514.61	.00	.00	.00	381,514.61	.00
57271	ADULT PROB/MENTAL IMPAIR	59,622.19	.00	.00	.00	59,622.19	.00
57281	IN-HOUSE COUNSELOR	34,216.46	.00	.00	.00	34,216.46	.00
57291	PRE-TRIAL DIVERSION	61,468.57	.00	.00	.00	61,468.57	.00
TOTAL	ADULT PROBATION	2,201,028.13	.00	.00	.00	2,201,028.13	.00
TOTAL	PUBLIC SAFETY	21,351,604.82	.00	.00	8,338,423.31	13,013,181.51	.39
6291	AIRPORT MAINTENANCE	600,000.00	.00	.00	315,411.70	284,588.30	.53
629141	CUSTOMS OPERATIONS	70,000.00	.00	.00	51,220.85	18,779.15	.73
TOTAL	CUSTOMS	70,000.00	.00	.00	51,220.85	18,779.15	.73
TOTAL	AIRPORT	670,000.00	.00	.00	366,632.55	303,367.45	.55
TOTAL	PUBLIC TRANSPORTATION	670,000.00	.00	.00	366,632.55	303,367.45	.55
TOTAL	GENERAL FUND	251,042,058.07	.00	.00	207,120,262.64	43,921,795.43	.83

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SELECTION CRITERIA: ALL

FUND - 211 - ATTY ADMINISTRATION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4352	D A HOT CHECKS	50.00	.00	.00	513.31	-463.31	10.27
TOTAL	DISTRICT ATTORNEY	50.00	.00	.00	513.31	-463.31	10.27
4752	CTY ATTY WORTHLESS CHECKS	9,000.00	.00	.00	3,000.51	5,999.49	.33
TOTAL	COUNTY ATTORNEY	9,000.00	.00	.00	3,000.51	5,999.49	.33
TOTAL	GENERAL ADMINISTRATION	9,050.00	.00	.00	3,513.82	5,536.18	.39
TOTAL	ATTY ADMINISTRATION	9,050.00	.00	.00	3,513.82	5,536.18	.39

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SELECTION CRITERIA: ALL

FUND - 212 - FORFEITURES

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4353	D A FORFEITURES	322,298.00	.00	.00	155,522.07	166,775.93	.48
TOTAL	DISTRICT ATTORNEY	322,298.00	.00	.00	155,522.07	166,775.93	.48
5432	FIRE MARSHAL FORFEITURES	.00	.00	.00	218.16	-218.16	.00
TOTAL	FIRE MARSHAL	.00	.00	.00	218.16	-218.16	.00
5513	CONSTBLE #1-FORFEITURES	2,000.00	.00	.00	493.87	1,506.13	.25
TOTAL	CONSTABLE PCT 1	2,000.00	.00	.00	493.87	1,506.13	.25
5522	CNSTBL 2 STATE FORFEITURE	6,600.00	.00	.00	291.46	6,308.54	.04
55221	CONST 2 FEDERAL FORF	.00	.00	.00	7.40	-7.40	.00
TOTAL	CONSTABLE PCT 2	6,600.00	.00	.00	298.86	6,301.14	.05
5532	CNSTBL # 3 FORFEITURES	13,000.00	.00	.00	6,923.03	6,076.97	.53
TOTAL	CONSTABLE PCT 3	13,000.00	.00	.00	6,923.03	6,076.97	.53
5542	CNSTBL # 4 FORFEITURES	20,000.00	.00	.00	40,547.40	-20,547.40	2.03
TOTAL	CONSTABLE PCT 4	20,000.00	.00	.00	40,547.40	-20,547.40	2.03
5552	CONSTABLE PCT 5-FORFEITUR	53,000.00	.00	.00	4,252.58	48,747.42	.08
TOTAL	CONSTABLE PCT 5	53,000.00	.00	.00	4,252.58	48,747.42	.08
5604	SHERIFF FORFEITURES	450,000.00	.00	.00	540,490.20	-90,490.20	1.20
5604731	SHER MOCONET FORFEITURES	.00	.00	.00	335,736.30	-335,736.30	.00
5606	SHERIFF FED FORF	650,000.00	.00	.00	11,331.80	638,668.20	.02
TOTAL	SHERIFF	1,100,000.00	.00	.00	887,558.30	212,441.70	.81
TOTAL	PUBLIC SAFETY	1,516,898.00	.00	.00	1,095,814.27	421,083.73	.72
TOTAL	FORFEITURES	1,516,898.00	.00	.00	1,095,814.27	421,083.73	.72

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SELECTION CRITERIA: ALL

FUND - 214 - FEMA DISASTER GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	75,000.00	.00	.00	.00	75,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	75,000.00	.00	.00	.00	75,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	75,000.00	.00	.00	.00	75,000.00	.00
6491	FY16 FLOOD MITIG ASSIST	.00	.00	.00	-25,000.00	25,000.00	.00
6492	FEMA-DR-4269-TX	.00	.00	.00	-395,596.07	395,596.07	.00
6493	FEMA-DR-4272-TX	.00	.00	.00	-912,769.82	912,769.82	.00
6494	FEMA-DR-4332-TX	.00	.00	.00	-5,232,234.79	5,232,234.79	.00
TOTAL	FLOOD MITIGATION PROGRAMS	.00	.00	.00	-6,565,600.68	6,565,600.68	.00
TOTAL	HEALTH AND WELFARE	.00	.00	.00	-6,565,600.68	6,565,600.68	.00
TOTAL	FEMA DISASTER GRANTS	75,000.00	.00	.00	-6,565,600.68	6,640,600.68	-87.54

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SELECTION CRITERIA: ALL

FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	735,400.00	.00	.00	536,238.66	199,161.34	.73
TOTAL	SPECIAL REVENUE FUNDS	735,400.00	.00	.00	536,238.66	199,161.34	.73
TOTAL	SPECIAL REVENUE FUNDS	735,400.00	.00	.00	536,238.66	199,161.34	.73
4381	284TH D C-2ND REGION CONT	110,859.00	.00	.00	43,878.76	66,980.24	.40
TOTAL	284TH DISTRICT COURT	110,859.00	.00	.00	43,878.76	66,980.24	.40
465	COURT OPERATIONS	857,500.00	.00	.00	126,817.31	730,682.69	.15
TOTAL	COURT OPERATIONS	857,500.00	.00	.00	126,817.31	730,682.69	.15
4652	DRUG COURT	175,000.00	.00	.00	115,695.25	59,304.75	.66
TOTAL	DRUG COURT	175,000.00	.00	.00	115,695.25	59,304.75	.66
46521	DRUG COURT-DWI COURT	135,000.00	.00	.00	80,486.00	54,514.00	.60
TOTAL	DRUG COURT-DWI COURT	135,000.00	.00	.00	80,486.00	54,514.00	.60
TOTAL	JUDICIAL	1,278,359.00	.00	.00	366,877.32	911,481.68	.29
TOTAL	JURY	2,013,759.00	.00	.00	903,115.98	1,110,643.02	.45

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SELECTION CRITERIA: ALL

FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	36,563,316.40	.00	.00	29,706,855.04	6,856,461.36	.81
TOTAL	SPECIAL REVENUE FUNDS	36,563,316.40	.00	.00	29,706,855.04	6,856,461.36	.81
TOTAL	SPECIAL REVENUE FUNDS	36,563,316.40	.00	.00	29,706,855.04	6,856,461.36	.81
6142	RECYCLE STATION-PCT 3	34,907.60	.00	.00	65,257.88	-30,350.28	1.87
TOTAL	COMMISSIONER PCT 3	34,907.60	.00	.00	65,257.88	-30,350.28	1.87
TOTAL	CONSERVATION	34,907.60	.00	.00	65,257.88	-30,350.28	1.87
61380	MONT CO PCT2 PARKS	6,146.20	.00	.00	7,246.20	-1,100.00	1.18
TOTAL	PCT 2 FACILITIES	6,146.20	.00	.00	7,246.20	-1,100.00	1.18
TOTAL	COMMISSIONER PCT 2	6,146.20	.00	.00	7,246.20	-1,100.00	1.18
61480	SOUTH COUNTY COMM CENTER	18,561.00	.00	.00	42,461.00	-23,900.00	2.29
TOTAL	PCT 3 PARKS AND COMM CEN	18,561.00	.00	.00	42,461.00	-23,900.00	2.29
TOTAL	COMMISSIONER PCT 3	18,561.00	.00	.00	42,461.00	-23,900.00	2.29
61580	EAST MC SENIOR CENTER	.00	.00	.00	475.00	-475.00	.00
TOTAL	PCT 4 PARKS AND COMM CENT	.00	.00	.00	475.00	-475.00	.00
TOTAL	COMMISSIONER PCT 4	.00	.00	.00	475.00	-475.00	.00
TOTAL	FACILITIES	24,707.20	.00	.00	50,182.20	-25,475.00	2.03
61432	VECTOR CONTROL GRANT	237,955.00	.00	.00	.00	237,955.00	.00
TOTAL	COMMISSIONER PCT 3	237,955.00	.00	.00	.00	237,955.00	.00
TOTAL	HEALTH AND WELFARE	237,955.00	.00	.00	.00	237,955.00	.00
612	COMMISSIONER PCT 1	.00	.00	.00	44,602.50	-44,602.50	.00
TOTAL	COMMISSIONER PCT 1	.00	.00	.00	44,602.50	-44,602.50	.00
613	COMMISSIONER PCT 2	44,852.50	.00	.00	74,381.02	-29,528.52	1.66
TOTAL	COMMISSIONER PCT 2	44,852.50	.00	.00	74,381.02	-29,528.52	1.66
6130	COMMR PCT 2-SUSPENSE	28,831.00	.00	.00	28,831.00	.00	1.00
TOTAL	COMMR PCT 2-SUSPENSE	28,831.00	.00	.00	28,831.00	.00	1.00
614	COMMISSIONER PCT 3	2,177.98	.00	.00	3,677.98	-1,500.00	1.69
TOTAL	COMMISSIONER PCT 3	2,177.98	.00	.00	3,677.98	-1,500.00	1.69
615	COMMISSIONER PCT 4	640,285.00	.00	.00	711,554.94	-71,269.94	1.11
TOTAL	COMMISSIONER PCT 4	640,285.00	.00	.00	711,554.94	-71,269.94	1.11
TOTAL	PUBLIC TRANSPORTATION	716,146.48	.00	.00	863,047.44	-146,900.96	1.21
TOTAL	ROAD AND BRIDGE	37,577,032.68	.00	.00	30,685,342.56	6,891,690.12	.82

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FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
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SELECTION CRITERIA: ALL

FUND - 217 - SHERIFF COMMISSARY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	681,443.82	328,709.70	.67
TOTAL	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	681,443.82	328,709.70	.67
TOTAL	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	681,443.82	328,709.70	.67
TOTAL	SHERIFF COMMISSARY	1,010,153.52	.00	.00	681,443.82	328,709.70	.67

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SELECTION CRITERIA: ALL

FUND - 218 - MEMORIAL LIBRARY - SPECIA

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
65117	MEMORIAL GIFT GENERAL	76,412.51	.00	.00	88,705.81	-12,293.30	1.16
65118	GENEALOGY GIFT/RONALD JAC	.00	.00	.00	1,110.00	-1,110.00	.00
TOTAL	MEMORIAL LIBRARY	76,412.51	.00	.00	89,815.81	-13,403.30	1.18
TOTAL	CULTURE AND RECREATION	76,412.51	.00	.00	89,815.81	-13,403.30	1.18
TOTAL	MEMORIAL LIBRARY - SPECIA	76,412.51	.00	.00	89,815.81	-13,403.30	1.18

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SELECTION CRITERIA: ALL

FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
50	HEALTH AND WELFARE	.00	.00	.00	68,315.14	-68,315.14	.00
TOTAL	HEALTH AND WELFARE	.00	.00	.00	68,315.14	-68,315.14	.00
64202	CDBG - YEAR 20	.00	.00	.00	990,500.00	-990,500.00	.00
64203	CDBG YEAR 21	2,597,984.00	.00	.00	.00	2,597,984.00	.00
642612	WILLIS BLDG-PROG INC	11,957.56	.00	.00	22,970.00	-11,012.44	1.92
6426121	LONESTAR BLDG-PROG INC	11,814.92	.00	.00	18,715.00	-6,900.08	1.58
642613	MAGNOLIA BLDG-PROG INC	2,901.00	.00	.00	4,490.00	-1,589.00	1.55
6426132	MAGNOLIA CLINIC-PROG INC	5,405.99	.00	.00	11,600.00	-6,194.01	2.15
642615	SPLENDORA BLDG-PROG INC	10,698.80	.00	.00	28,950.00	-18,251.20	2.71
64298	CDBG/\$2,172,630 - YEAR 18	.00	.00	.00	-58,153.18	58,153.18	.00
64299	CDBG/\$2,301,631 - YEAR 19	.00	.00	.00	-67,222.30	67,222.30	.00
TOTAL	CDBG/\$1.7MIL-YEAR 1	2,640,762.27	.00	.00	951,849.52	1,688,912.75	.36
64396	HOME YEAR 16	688,627.00	.00	.00	.00	688,627.00	.00
TOTAL	HOME PROGRAM/\$750K-YR 1	688,627.00	.00	.00	.00	688,627.00	.00
64408	HESG YEAR 8	219,997.00	.00	.00	.00	219,997.00	.00
TOTAL	CDBG DISASTER REC GRANT	219,997.00	.00	.00	.00	219,997.00	.00
TOTAL	HEALTH AND WELFARE	3,549,386.27	.00	.00	1,020,164.66	2,529,221.61	.29
TOTAL	COMMUNITY DEVELOPMENT	3,549,386.27	.00	.00	1,020,164.66	2,529,221.61	.29

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SELECTION CRITERIA: ALL

FUND - 221 - LAW LIBRARY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	295,188.00	.00	.00	142,218.09	152,969.91	.48
TOTAL	SPECIAL REVENUE FUNDS	295,188.00	.00	.00	142,218.09	152,969.91	.48
TOTAL	SPECIAL REVENUE FUNDS	295,188.00	.00	.00	142,218.09	152,969.91	.48
TOTAL	LAW LIBRARY	295,188.00	.00	.00	142,218.09	152,969.91	.48

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SELECTION CRITERIA: ALL

FUND - 224 - JUVENILE PROBATION-STATE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	.00	.00	14,292.21	-14,292.21	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	14,292.21	-14,292.21	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	14,292.21	-14,292.21	.00
5711470	JUV PROB/STATE AID-A/19	4,000.00	.00	.00	1,015,059.20	-1,011,059.20	253.76
571156	JUV JUS ALT ED PGR-P/19	.00	.00	.00	224,568.61	-224,568.61	.00
571184	JUV PROB/RDA PROG	.00	.00	.00	-220,929.54	220,929.54	.00
TOTAL	JUVENILE PROBATION	4,000.00	.00	.00	1,018,698.27	-1,014,698.27	254.67
TOTAL	PUBLIC SAFETY	4,000.00	.00	.00	1,018,698.27	-1,014,698.27	254.67
TOTAL	JUVENILE PROBATION-STATE	4,000.00	.00	.00	1,032,990.48	-1,028,990.48	258.25

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SELECTION CRITERIA: ALL

FUND - 225 - RECORDS MGMT/PRESERVATION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40311	CTY CLK/RECORDS MGMT/PRES	530,516.00	.00	.00	280,669.12	249,846.88	.53
TOTAL	COUNTY CLERK	530,516.00	.00	.00	280,669.12	249,846.88	.53
TOTAL	GENERAL ADMINISTRATION	530,516.00	.00	.00	280,669.12	249,846.88	.53
TOTAL	RECORDS MGMT/PRESERVATION	530,516.00	.00	.00	280,669.12	249,846.88	.53

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SELECTION CRITERIA: ALL

FUND - 226 - PRE-TRIAL DIVERSION FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
43513	PRE-TRIAL DIVERSION	38,732.00	.00	.00	25,500.00	13,232.00	.66
TOTAL	DISTRICT ATTORNEY	38,732.00	.00	.00	25,500.00	13,232.00	.66
TOTAL	JUDICIAL	38,732.00	.00	.00	25,500.00	13,232.00	.66
TOTAL	PRE-TRIAL DIVERSION FUND	38,732.00	.00	.00	25,500.00	13,232.00	.66

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SELECTION CRITERIA: ALL

FUND - 233 - MENTAL HEALTH FACILITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
6311	MENTAL HEALTH	16,994,512.00	.00	.00	7,246,436.00	9,748,076.00	.43
TOTAL	MENTAL HEALTH	16,994,512.00	.00	.00	7,246,436.00	9,748,076.00	.43
TOTAL	HEALTH AND WELFARE	16,994,512.00	.00	.00	7,246,436.00	9,748,076.00	.43
TOTAL	MENTAL HEALTH FACILITY	16,994,512.00	.00	.00	7,246,436.00	9,748,076.00	.43

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SELECTION CRITERIA: ALL

FUND - 234 - RECORDS MANAGEMENT COUNTY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
409310	RECORDS MNGT COUNTY	175,000.00	.00	.00	69,902.91	105,097.09	.40
TOTAL	NON-DEPARTMENTAL	175,000.00	.00	.00	69,902.91	105,097.09	.40
TOTAL	GENERAL ADMINISTRATION	175,000.00	.00	.00	69,902.91	105,097.09	.40
TOTAL	RECORDS MANAGEMENT COUNTY	175,000.00	.00	.00	69,902.91	105,097.09	.40

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FUND - 235 - RECORDS MGMT DIST CLERK

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
450110	RECORDS MGMT DIST CLERK	80,000.00	.00	.00	20,262.23	59,737.77	.25
TOTAL	DISTRICT CLERK	80,000.00	.00	.00	20,262.23	59,737.77	.25
TOTAL	GENERAL ADMINISTRATION	80,000.00	.00	.00	20,262.23	59,737.77	.25
TOTAL	RECORDS MGMT DIST CLERK	80,000.00	.00	.00	20,262.23	59,737.77	.25

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FUND - 236 - DIGITAL PRES CNTY/DIST

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
409320	DIGITAL PRES CNTY/DIST	.00	.00	.00	38,409.87	-38,409.87	.00
TOTAL	NON-DEPARTMENTAL	.00	.00	.00	38,409.87	-38,409.87	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	38,409.87	-38,409.87	.00
TOTAL	DIGITAL PRES CNTY/DIST	.00	.00	.00	38,409.87	-38,409.87	.00

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FUND - 237 - DIST CLERK RECORDS PRESER

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
45030	DISTRICT CLERK REC PRESV	170,000.00	.00	.00	38,857.89	131,142.11	.23
TOTAL	DISTRICT CLERK	170,000.00	.00	.00	38,857.89	131,142.11	.23
TOTAL	JUDICIAL	170,000.00	.00	.00	38,857.89	131,142.11	.23
TOTAL	DIST CLERK RECORDS PRESER	170,000.00	.00	.00	38,857.89	131,142.11	.23

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SELECTION CRITERIA: ALL

FUND - 238 - COURT GUARDIANSHIP

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40933	COURT GUARDIANSHIP	32,000.00	.00	.00	10,699.79	21,300.21	.33
TOTAL	NON-DEPARTMENTAL	32,000.00	.00	.00	10,699.79	21,300.21	.33
TOTAL	JUDICIAL	32,000.00	.00	.00	10,699.79	21,300.21	.33
TOTAL	COURT GUARDIANSHIP	32,000.00	.00	.00	10,699.79	21,300.21	.33

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FUND - 239 - COURT REPORTER SVC FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	45,125.00	.00	.00	59,414.99	-14,289.99	1.32
TOTAL	SPECIAL REVENUE FUNDS	45,125.00	.00	.00	59,414.99	-14,289.99	1.32
TOTAL	SPECIAL REVENUE FUNDS	45,125.00	.00	.00	59,414.99	-14,289.99	1.32
TOTAL	COURT REPORTER SVC FUND	45,125.00	.00	.00	59,414.99	-14,289.99	1.32

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FUND - 240 - COURTHOUSE SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	300,000.00	.00	.00	122,489.13	177,510.87	.41
TOTAL	SPECIAL REVENUE FUNDS	300,000.00	.00	.00	122,489.13	177,510.87	.41
TOTAL	SPECIAL REVENUE FUNDS	300,000.00	.00	.00	122,489.13	177,510.87	.41
TOTAL	COURTHOUSE SECURITY	300,000.00	.00	.00	122,489.13	177,510.87	.41

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FUND - 241 - COURT TECHNOLOGY CNTY/DIS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	3,505.91	.00	.00	.00	3,505.91	.00
TOTAL	SPECIAL REVENUE FUNDS	3,505.91	.00	.00	.00	3,505.91	.00
TOTAL	SPECIAL REVENUE FUNDS	3,505.91	.00	.00	.00	3,505.91	.00
40936	COURT TECHNOLOGY CNTY/DIS	16,288.00	.00	.00	7,302.88	8,985.12	.45
TOTAL	NON-DEPARTMENTAL	16,288.00	.00	.00	7,302.88	8,985.12	.45
TOTAL	JUDICIAL	16,288.00	.00	.00	7,302.88	8,985.12	.45
TOTAL	COURT TECHNOLOGY CNTY/DIS	19,793.91	.00	.00	7,302.88	12,491.03	.37

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FUND - 242 - JUSTICE CRT BLDG SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40937	JUSTICE CRT BLDG SECURITY	.00	.00	.00	16,056.29	-16,056.29	.00
TOTAL	NON-DEPARTMENTAL	.00	.00	.00	16,056.29	-16,056.29	.00
TOTAL	JUDICIAL	.00	.00	.00	16,056.29	-16,056.29	.00
TOTAL	JUSTICE CRT BLDG SECURITY	.00	.00	.00	16,056.29	-16,056.29	.00

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FUND - 243 - JUSTICE CRT TECHNOLOGY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	79,085.29	.00	.00	64,169.67	14,915.62	.81
TOTAL	SPECIAL REVENUE FUNDS	79,085.29	.00	.00	64,169.67	14,915.62	.81
TOTAL	SPECIAL REVENUE FUNDS	79,085.29	.00	.00	64,169.67	14,915.62	.81
TOTAL	JUSTICE CRT TECHNOLOGY	79,085.29	.00	.00	64,169.67	14,915.62	.81

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FUND - 244 - JUVENILE CASE MANAGER

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
45512	JP 1-JUVENILE CASE DIV	123,021.00	.00	.00	12,539.31	110,481.69	.10
TOTAL	JUSTICE OF PEACE PCT 1	123,021.00	.00	.00	12,539.31	110,481.69	.10
45612	JP 2-JUVENILE CASE DIV	53,293.00	.00	.00	12,290.98	41,002.02	.23
TOTAL	JUSTICE OF PEACE PCT 2	53,293.00	.00	.00	12,290.98	41,002.02	.23
45712	JP 3-JUVENILE CASE DIV	65,496.00	.00	.00	34,292.99	31,203.01	.52
TOTAL	JUSTICE OF PEACE PCT 3	65,496.00	.00	.00	34,292.99	31,203.01	.52
45812	JP 4-JUVENILE CASE DIV	63,971.00	.00	.00	12,692.74	51,278.26	.20
TOTAL	JUSTICE OF PEACE PCT 4	63,971.00	.00	.00	12,692.74	51,278.26	.20
TOTAL	JUDICIAL	305,781.00	.00	.00	71,816.02	233,964.98	.23
TOTAL	JUVENILE CASE MANAGER	305,781.00	.00	.00	71,816.02	233,964.98	.23

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FUND - 246 - BOND SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
5728	BOND SUPERVISION	446,500.00	.00	.00	133,944.84	312,555.16	.30
TOTAL	ADULT PROBATION	446,500.00	.00	.00	133,944.84	312,555.16	.30
TOTAL	PUBLIC SAFETY	446,500.00	.00	.00	133,944.84	312,555.16	.30
TOTAL	BOND SUPERVISION	446,500.00	.00	.00	133,944.84	312,555.16	.30

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FUND - 247 - BASIC SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
572222	AP - BASIC SUPERVIS FY19	.00	.00	.00	375,743.35	-375,743.35	.00
TOTAL	ADULT PROBATION	.00	.00	.00	375,743.35	-375,743.35	.00
TOTAL	PUBLIC SAFETY	.00	.00	.00	375,743.35	-375,743.35	.00
TOTAL	BASIC SUPERVISION	.00	.00	.00	375,743.35	-375,743.35	.00

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FUND - 249 - MENTAL IMPAIRMENTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	MENTAL IMPAIRMENTS	.00	.00	.00	10,000.00	-10,000.00	.00

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FUND - 254 - CONTRACT ELECTION SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
49041	CONTRACT ELEC DIRECT PAID	.00	.00	.00	309,064.90	-309,064.90	.00
TOTAL	ELECTIONS	.00	.00	.00	309,064.90	-309,064.90	.00
TOTAL	ELECTIONS	.00	.00	.00	309,064.90	-309,064.90	.00
TOTAL	CONTRACT ELECTION SERVICE	.00	.00	.00	309,064.90	-309,064.90	.00

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FUND - 256 - MOCO GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40670101	UASI 17-COM PREP/REG PLAN	.00	.00	.00	49,460.45	-49,460.45	.00
40670102	UASI 18-COM PREP & REG PL	392,767.00	.00	.00	.00	392,767.00	.00
TOTAL	COM PREP & REGIONAL PLAN	392,767.00	.00	.00	49,460.45	343,306.55	.13
40670301	UASI 17-EOC/REG TECH SUST	.00	.00	.00	3,576.04	-3,576.04	.00
40670302	UASI 18-EOC/REG TECH SUST	162,955.00	.00	.00	.00	162,955.00	.00
TOTAL	EOC/REG TECH SUSTAINMENT	162,955.00	.00	.00	3,576.04	159,378.96	.02
40670401	UASI 17-M & A	.00	.00	.00	3,469.72	-3,469.72	.00
40670402	UASI 18-M & A	92,172.29	.00	.00	.00	92,172.29	.00
TOTAL	M & A	92,172.29	.00	.00	3,469.72	88,702.57	.04
40670501	UASI 17-EOC ENHANCEMENTS	-76.97	.00	.00	.00	-76.97	.00
40670502	UASI 18-EOC ENHANCEMENTS	150,685.00	.00	.00	.00	150,685.00	.00
TOTAL	EOC ENHANCEMENTS	150,608.03	.00	.00	.00	150,608.03	.00
40670601	UASI 17-1ST RESP FC SPEC	.00	.00	.00	4,665.00	-4,665.00	.00
40670602	UASI 18-FR FC SPEC TEAM	333,000.00	.00	.00	.00	333,000.00	.00
TOTAL	1ST RESP FC SPEC TEAM SUS	333,000.00	.00	.00	4,665.00	328,335.00	.01
40670702	UASI 18-FR LE SPEC RESPON	511,866.50	.00	.00	.00	511,866.50	.00
TOTAL	1ST RESP LE SPEC RESPONSE	511,866.50	.00	.00	.00	511,866.50	.00
40670801	UASI 18- PUB SAFETY VIDEO	200,000.00	.00	.00	.00	200,000.00	.00
TOTAL	PUBLIC SAFETY VIDEO INIT	200,000.00	.00	.00	.00	200,000.00	.00
40670901	UASI 18-LE SWAT SUSTAIN	78,000.00	.00	.00	.00	78,000.00	.00
TOTAL	LE SWAT SUSTAINMENT	78,000.00	.00	.00	.00	78,000.00	.00
TOTAL	HSGP GRANTS	1,921,368.82	.00	.00	61,171.21	1,860,197.61	.03
TOTAL	EMERGENCY MANAGEMENT	1,921,368.82	.00	.00	61,171.21	1,860,197.61	.03
TOTAL	PUBLIC SAFETY	1,921,368.82	.00	.00	61,171.21	1,860,197.61	.03
TOTAL	MOCO GRANTS	1,921,368.82	.00	.00	61,171.21	1,860,197.61	.03

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FUND - 261 - CC VITAL RECORDS PRES FND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
403261	VITAL RECORDS PRES	18,500.00	.00	.00	10,019.00	8,481.00	.54
TOTAL	COUNTY CLERK	18,500.00	.00	.00	10,019.00	8,481.00	.54
TOTAL	GENERAL ADMINISTRATION	18,500.00	.00	.00	10,019.00	8,481.00	.54
TOTAL	CC VITAL RECORDS PRES FND	18,500.00	.00	.00	10,019.00	8,481.00	.54

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FUND - 358 - MONTG CO DEBT SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
3	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	67,454,786.68	-2,862,941.73	1.04
TOTAL	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	67,454,786.68	-2,862,941.73	1.04
TOTAL	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	67,454,786.68	-2,862,941.73	1.04
6927	C/O 2010B BABS-\$23.395 M	396,436.00	.00	.00	199,708.79	196,727.21	.50
TOTAL	C/O 2010B BABS-\$23.395 M	396,436.00	.00	.00	199,708.79	196,727.21	.50
6944	ROAD BONDS, SERIES 2018B	3,700,164.75	.00	.00	3,700,164.75	.00	1.00
TOTAL	ROAD BONDS, SERIES 2018B	3,700,164.75	.00	.00	3,700,164.75	.00	1.00
TOTAL	DEBT SERVICE	4,096,600.75	.00	.00	3,899,873.54	196,727.21	.95
TOTAL	MONTG CO DEBT SERVICE	68,688,445.70	.00	.00	71,354,660.22	-2,666,214.52	1.04

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FUND - 40011 - C/P-REVENUE/TOLL BONDS 10

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	46,475.70	-46,475.70	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	46,475.70	-46,475.70	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	46,475.70	-46,475.70	.00
TOTAL	C/P-REVENUE/TOLL BONDS 10	.00	.00	.00	46,475.70	-46,475.70	.00

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FUND - 40012 - C/P-CERT OBLIGN 2012

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	23,818.63	-23,818.63	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	23,818.63	-23,818.63	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	23,818.63	-23,818.63	.00
TOTAL	C/P-CERT OBLIGN 2012	.00	.00	.00	23,818.63	-23,818.63	.00

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FUND - 40013 - C/P-C/O 2012A-\$15,880,000

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	5,218.58	-5,218.58	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	5,218.58	-5,218.58	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	5,218.58	-5,218.58	.00
TOTAL	C/P-C/O 2012A-\$15,880,000	.00	.00	.00	5,218.58	-5,218.58	.00

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FUND - 40014 - C/P P-T TOLL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	-1,223,281.06	1,223,281.06	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	-1,223,281.06	1,223,281.06	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	-1,223,281.06	1,223,281.06	.00
TOTAL	C/P P-T TOLL PROJECTS	.00	.00	.00	-1,223,281.06	1,223,281.06	.00

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FUND - 40016 - C/P JAIL PROJECT 13-14

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	17,298.00	-17,298.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	17,298.00	-17,298.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	17,298.00	-17,298.00	.00
TOTAL	C/P JAIL PROJECT 13-14	.00	.00	.00	17,298.00	-17,298.00	.00

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FUND - 40017 - LOCAL CAPITAL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4996001	TAX OFFICE CIP	198,709.03	.00	.00	198,709.03	.00	1.00
TOTAL	CAPITAL PROJ-TAX OFFICE	198,709.03	.00	.00	198,709.03	.00	1.00
TOTAL	CAPITAL PROJECTS	198,709.03	.00	.00	198,709.03	.00	1.00
4	CAPITAL PROJECTS FUNDS	1,000,000.00	.00	.00	.00	1,000,000.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	1,000,000.00	.00	.00	.00	1,000,000.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	1,000,000.00	.00	.00	.00	1,000,000.00	.00
TOTAL	LOCAL CAPITAL PROJECTS	1,198,709.03	.00	.00	198,709.03	1,000,000.00	.17

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FUND - 40018 - C/P ROAD BONDS 2016, \$60M

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	136,613.23	-136,613.23	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	136,613.23	-136,613.23	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	136,613.23	-136,613.23	.00
TOTAL	C/P ROAD BONDS 2016, \$60M	.00	.00	.00	136,613.23	-136,613.23	.00

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FUND - 40019 - C/P ROAD BONDS 2016A

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	482,571.72	-482,571.72	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	482,571.72	-482,571.72	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	482,571.72	-482,571.72	.00
TOTAL	C/P ROAD BONDS 2016A	.00	.00	.00	482,571.72	-482,571.72	.00

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FUND - 40020 - C/P ROAD BONDS 2018

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	.00	.00	.00	366,410.72	-366,410.72	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	366,410.72	-366,410.72	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	366,410.72	-366,410.72	.00
TOTAL	C/P ROAD BONDS 2018	.00	.00	.00	366,410.72	-366,410.72	.00

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FUND - 40021 - C/P ROAD BONDS 2018B

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	89,967,782.41	-367,782.41	1.00
TOTAL	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	89,967,782.41	-367,782.41	1.00
TOTAL	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	89,967,782.41	-367,782.41	1.00
TOTAL	C/P ROAD BONDS 2018B	89,600,000.00	.00	.00	89,967,782.41	-367,782.41	1.00

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FUND - 500 - TOLL ROAD AUTHORITY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
50002	249 TOLL PROJECT	8,200,000.00	.00	.00	8,221,312.26	-21,312.26	1.00
TOTAL	249 TOLL PROJECT	8,200,000.00	.00	.00	8,221,312.26	-21,312.26	1.00
50003	242 TOLL PROJECT	117,658.38	.00	.00	496,893.08	-379,234.70	4.22
TOTAL	242 TOLL PROJECT	117,658.38	.00	.00	496,893.08	-379,234.70	4.22
TOTAL	PUBLIC TRANSPORTATION	8,317,658.38	.00	.00	8,718,205.34	-400,546.96	1.05
TOTAL	TOLL ROAD AUTHORITY	8,317,658.38	.00	.00	8,718,205.34	-400,546.96	1.05

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FUND - 501 - MCTRA DEBT SERVICE FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
50101	SR LIEN REV BONDS 2018	.00	.00	.00	936.53	-936.53	.00
TOTAL	SR LIEN REV BONDS 2018	.00	.00	.00	936.53	-936.53	.00
TOTAL	DEBT SERVICE FUNDS	.00	.00	.00	936.53	-936.53	.00
TOTAL	MCTRA DEBT SERVICE FUND	.00	.00	.00	936.53	-936.53	.00

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FUND - 670 - SELF INSURANCE MEDICAL FD

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4023	EMPLOYEE HEALTH	.00	.00	.00	12,276,173.80	-12,276,173.80	.00
4024	RETIREE HEALTH	.00	.00	.00	163,277.73	-163,277.73	.00
4025	OPTIONAL BENEFITS	.00	.00	.00	790,084.79	-790,084.79	.00
4029	EMPLOYEE LIFE	.00	.00	.00	58,326.59	-58,326.59	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	13,287,862.91	-13,287,862.91	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	13,287,862.91	-13,287,862.91	.00
TOTAL	SELF INSURANCE MEDICAL FD	.00	.00	.00	13,287,862.91	-13,287,862.91	.00

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FUND - 671 - SELF INSURANCE W/C FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40210	RISK MGT-WORKERS COMP	.00	.00	.00	131,628.93	-131,628.93	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	131,628.93	-131,628.93	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	131,628.93	-131,628.93	.00
TOTAL	SELF INSURANCE W/C FUND	.00	.00	.00	131,628.93	-131,628.93	.00

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FUND - 672 - SELF INS ACIDENT AND LIAB

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
40220	RISK MGT-PROP/CASLTY/LIAB	26,967.00	.00	.00	303,696.81	-276,729.81	11.26
TOTAL	RISK MANAGEMENT	26,967.00	.00	.00	303,696.81	-276,729.81	11.26
TOTAL	GENERAL ADMINISTRATION	26,967.00	.00	.00	303,696.81	-276,729.81	11.26
TOTAL	SELF INS ACIDENT AND LIAB	26,967.00	.00	.00	303,696.81	-276,729.81	11.26

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FUND - 673 - WELLNESS CLINIC

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4026	WELLNESS CLINIC	.00	.00	.00	633,465.35	-633,465.35	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	633,465.35	-633,465.35	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	633,465.35	-633,465.35	.00
TOTAL	WELLNESS CLINIC	.00	.00	.00	633,465.35	-633,465.35	.00
TOTAL REPORT		486,157,632.18	.00	.00	429,633,084.59	56,524,547.59	.88

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
1	GENERAL FUND	1,964,985.78	.00	.00	200,000.00	1,764,985.78	.10
TOTAL	GENERAL FUND	1,964,985.78	.00	.00	200,000.00	1,764,985.78	.10
TOTAL	GENERAL FUND	1,964,985.78	.00	.00	200,000.00	1,764,985.78	.10
400	COUNTY JUDGE	574,986.08	.00	1,518.50	268,436.85	306,549.23	.47
TOTAL	COUNTY JUDGE	574,986.08	.00	1,518.50	268,436.85	306,549.23	.47
401	HUMAN RESOURCES	617,589.14	.00	804.36	295,775.93	321,813.21	.48
TOTAL	HUMAN RESOURCES	617,589.14	.00	804.36	295,775.93	321,813.21	.48
4011	CIVIL SERVICE	4,500.00	.00	.00	.00	4,500.00	.00
TOTAL	CIVIL SERVICE	4,500.00	.00	.00	.00	4,500.00	.00
402	RISK MANAGEMENT	913,309.54	.00	865.23	389,887.53	523,422.01	.43
TOTAL	RISK MANAGEMENT	913,309.54	.00	865.23	389,887.53	523,422.01	.43
403	COUNTY CLERK	2,443,840.61	.00	687.22	1,135,948.48	1,307,892.13	.46
TOTAL	COUNTY CLERK	2,443,840.61	.00	687.22	1,135,948.48	1,307,892.13	.46
404	COURT COLLECTIONS	489,669.00	.00	108.19	199,444.24	290,224.76	.41
TOTAL	COURT COLLECTIONS	489,669.00	.00	108.19	199,444.24	290,224.76	.41
405	VETERANS SERVICE	316,946.67	.00	18.12	150,981.62	165,965.05	.48
TOTAL	VETERANS SERVICE	316,946.67	.00	18.12	150,981.62	165,965.05	.48
407	PURCHASING AGENT	1,509,800.80	.00	.00	607,030.09	902,770.71	.40
TOTAL	PURCHASING AGENT	1,509,800.80	.00	.00	607,030.09	902,770.71	.40
409	NON-DEPARTMENTAL	9,606,772.42	.00	1,801.00	1,430,245.59	8,176,526.83	.15
40911	EMPLOYEE BENEFITS	3,661,650.00	.00	.00	.00	3,661,650.00	.00
TOTAL	NON-DEPARTMENTAL	13,268,422.42	.00	1,801.00	1,430,245.59	11,838,176.83	.11
503	INFORMATION TECHNOLOGY	5,016,321.60	.00	180,667.91	2,417,511.80	2,598,809.80	.48
50313	RENEWAL AND REPLACEMENT	1,607,014.56	.00	45,171.76	1,058,020.28	548,994.28	.66
50314	GIS	74,590.00	.00	5,277.71	20,018.27	54,571.73	.27
50316	NET/OPS DATACENTER	299,809.70	.00	45,551.60	288,088.74	11,720.96	.96
50317	IT ADMIN	114,695.00	.00	9,248.26	15,039.71	99,655.29	.13
50318	IT SECURITY	150,500.00	.00	.00	43,621.61	106,878.39	.29
TOTAL	INFORMATION TECHNOLOGY	7,262,930.86	.00	285,917.24	3,842,300.41	3,420,630.45	.53
601	PERMITS	503,964.00	.00	110.51	243,825.91	260,138.09	.48
TOTAL	PERMITS	503,964.00	.00	110.51	243,825.91	260,138.09	.48
9999	PAYROLL PASS-THRU	.00	.00	.00	5,512.55	-5,512.55	.00
TOTAL	PAYROLL PASS-THRU	.00	.00	.00	5,512.55	-5,512.55	.00
TOTAL	GENERAL ADMINISTRATION	27,905,959.12	.00	291,830.37	8,569,389.20	19,336,569.92	.31
495	COUNTY AUDITOR	1,994,963.12	.00	528.62	915,695.14	1,079,267.98	.46

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	COUNTY AUDITOR	1,994,963.12	.00	528.62	915,695.14	1,079,267.98	.46
496	BUDGET OFFICE	304,892.52	.00	.00	136,694.06	168,198.46	.45
TOTAL	BUDGET OFFICE	304,892.52	.00	.00	136,694.06	168,198.46	.45
497	COUNTY TREASURER	707,157.10	.00	.00	320,522.64	386,634.46	.45
TOTAL	COUNTY TREASURER	707,157.10	.00	.00	320,522.64	386,634.46	.45
499	TAX ASSESSOR/COLLECTOR	4,937,721.37	.00	76,444.63	2,365,117.18	2,572,604.19	.48
4991	TAX A/C-VEH INV TAX	11,693.00	.00	.00	4,221.09	7,471.91	.36
4992	TAX A/C-RENDITION PENALTY	6,740.00	.00	.00	6,101.34	638.66	.91
4995	TAX A/C-ECONOMIC DEVELOP.	2,511,035.00	.00	.00	1,779,602.12	731,432.88	.71
TOTAL	TAX ASSESSOR/COLLECTOR	7,467,189.37	.00	76,444.63	4,155,041.73	3,312,147.64	.56
50311	FINANCIAL TECHNOLOGY	6,813,091.48	.00	681,331.25	1,677,266.26	5,135,825.22	.25
TOTAL	INFORMATION TECHNOLOGY	6,813,091.48	.00	681,331.25	1,677,266.26	5,135,825.22	.25
TOTAL	FINANCIAL ADMINISTRATION	17,287,293.59	.00	758,304.50	7,205,219.83	10,082,073.76	.42
665	EXTENSION AGENTS	746,828.68	.00	.00	330,013.76	416,814.92	.44
TOTAL	EXTENSION AGENTS	746,828.68	.00	.00	330,013.76	416,814.92	.44
TOTAL	CONSERVATION	746,828.68	.00	.00	330,013.76	416,814.92	.44
50315	IT LIBRARY	409,140.00	.00	.00	.00	409,140.00	.00
TOTAL	INFORMATION TECHNOLOGY	409,140.00	.00	.00	.00	409,140.00	.00
6511	MEMORIAL LIBRARY	9,738,271.18	.00	61,728.48	4,334,528.03	5,403,743.15	.45
TOTAL	MEMORIAL LIBRARY	9,738,271.18	.00	61,728.48	4,334,528.03	5,403,743.15	.45
661	HISTORICAL COMMISSION	205,000.00	.00	.00	176,250.00	28,750.00	.86
TOTAL	HISTORICAL COMMISSION	205,000.00	.00	.00	176,250.00	28,750.00	.86
6611	HIST COMM DONATIONS	14,844.35	.00	.00	.00	14,844.35	.00
TOTAL	HIST COMM DONATIONS	14,844.35	.00	.00	.00	14,844.35	.00
TOTAL	CULTURE AND RECREATION	10,367,255.53	.00	61,728.48	4,510,778.03	5,856,477.50	.44
4901	ELECTIONS ADMINISTRATOR	1,429,388.16	.00	15,093.36	1,025,711.68	403,676.48	.72
4902	VOTER REGISTRATION	.00	.00	.00	4,518.27	-4,518.27	.00
TOTAL	ELECTIONS	1,429,388.16	.00	15,093.36	1,030,229.95	399,158.21	.72
TOTAL	ELECTIONS	1,429,388.16	.00	15,093.36	1,030,229.95	399,158.21	.72
509	BLDG CUSTODIAL SERVICES	3,341,541.74	.00	26,867.87	1,550,579.87	1,790,961.87	.46
TOTAL	BLDG CUSTODIAL SERVICES	3,341,541.74	.00	26,867.87	1,550,579.87	1,790,961.87	.46
510	BLDG MAINT/CONSTRUCTION	6,196,575.29	.00	230,027.59	2,934,514.93	3,262,060.36	.47
TOTAL	BLDG MAINT/CONSTRUCTION	6,196,575.29	.00	230,027.59	2,934,514.93	3,262,060.36	.47

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5121	JAIL	43,991,143.55	.00	2,423,019.28	28,029,154.69	15,961,988.86	.64
TOTAL	JAIL	43,991,143.55	.00	2,423,019.28	28,029,154.69	15,961,988.86	.64
513	CONVENTION CENTER COMPLEX	1,282,705.99	.00	26,661.70	605,886.31	676,819.68	.47
TOTAL	CONVENTION CENTER COMPLEX	1,282,705.99	.00	26,661.70	605,886.31	676,819.68	.47
5131	FAIRGROUNDS	75,000.00	.00	.00	.00	75,000.00	.00
TOTAL	FAIRGROUNDS	75,000.00	.00	.00	.00	75,000.00	.00
TOTAL	FACILITIES	54,886,966.57	.00	2,706,576.44	33,120,135.80	21,766,830.77	.60
630	MEDICAL HEALTH	90,000.00	.00	.00	45,000.00	45,000.00	.50
6303	FORENSIC SERVICES	2,071,719.57	.00	7,490.20	853,390.91	1,218,328.66	.41
630313	FORENSICS DEPT ACER GRANT	40,110.50	.00	.00	7,740.00	32,370.50	.19
TOTAL	MEDICAL HEALTH	2,201,830.07	.00	7,490.20	906,130.91	1,295,699.16	.41
631	MENTAL HEALTH	261,525.00	.00	.00	108,088.50	153,436.50	.41
TOTAL	MENTAL HEALTH	261,525.00	.00	.00	108,088.50	153,436.50	.41
632	ENVIRONMENTAL HEALTH	2,234,172.98	.00	19,944.82	1,051,324.41	1,182,848.57	.47
TOTAL	ENVIRONMENTAL HEALTH	2,234,172.98	.00	19,944.82	1,051,324.41	1,182,848.57	.47
633	ANIMAL CONTROL	1,004,146.26	.00	7,103.75	491,747.35	512,398.91	.49
TOTAL	ANIMAL CONTROL	1,004,146.26	.00	7,103.75	491,747.35	512,398.91	.49
6331	ANIMAL SHELTER	4,031,124.73	.00	79,129.01	1,818,362.28	2,212,762.45	.45
63311	ANIMAL SHELTER DONATIONS	155,958.61	.00	.00	2,820.50	153,138.11	.02
63314	ANIMAL SHELTER-PETCO HH2	127,163.00	.00	.00	127,163.00	.00	1.00
63315	ANIMAL SHELTER-PETCO 2018	89,418.52	.00	.00	78,435.82	10,982.70	.88
63316	ANIMAL SHELTER-2017WWW	1,386.94	.00	.00	405.27	981.67	.29
63317	PET RETENTION GRANT	20,000.00	.00	.00	176.36	19,823.64	.01
TOTAL	ANIMAL SHELTER	4,425,051.80	.00	79,129.01	2,027,363.23	2,397,688.57	.46
640	CHILD WELFARE	130,521.82	.00	749.70	35,052.93	95,468.89	.27
64011	CONCRETE SERVICES	3,128.00	.00	.00	.00	3,128.00	.00
TOTAL	CHILD WELFARE	133,649.82	.00	749.70	35,052.93	98,596.89	.26
641	WELFARE	1,059,373.00	.00	.00	534,686.50	524,686.50	.50
TOTAL	WELFARE	1,059,373.00	.00	.00	534,686.50	524,686.50	.50
64201	MCCD-COUNTY APPROPRIATION	300.00	.00	.00	82.29	217.71	.27
TOTAL	CDBG/\$1.7MIL-YEAR 1	300.00	.00	.00	82.29	217.71	.27
TOTAL	HEALTH AND WELFARE	11,320,048.93	.00	114,417.48	5,154,476.12	6,165,572.81	.46
426	COUNTY COURT AT LAW #1	513,810.00	.00	61.78	244,602.84	269,207.16	.48
TOTAL	COUNTY COURT AT LAW #1	513,810.00	.00	61.78	244,602.84	269,207.16	.48
427	COUNTY COURT AT LAW #2	908,379.00	.00	1,474.91	423,440.12	484,938.88	.47

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	COUNTY COURT AT LAW #2	908,379.00	.00	1,474.91	423,440.12	484,938.88	.47
429	COUNTY COURT AT LAW #3	810,218.00	.00	628.00	385,460.46	424,757.54	.48
TOTAL	COUNTY COURT AT LAW #3	810,218.00	.00	628.00	385,460.46	424,757.54	.48
430	COUNTY COURT AT LAW #4	527,592.00	.00	367.50	250,778.49	276,813.51	.48
TOTAL	COUNTY COURT AT LAW #4	527,592.00	.00	367.50	250,778.49	276,813.51	.48
431	COUNTY COURT AT LAW #5	511,268.00	.00	446.18	243,109.54	268,158.46	.48
TOTAL	COUNTY COURT AT LAW #5	511,268.00	.00	446.18	243,109.54	268,158.46	.48
4351	DISTRICT ATTORNEY	11,319,238.80	.00	6,086.48	5,528,222.76	5,791,016.04	.49
435111	DA NO REFUSAL GRANT	195,657.16	.00	1,755.00	93,371.99	102,285.17	.48
435151	DA VICTIM COORD FY18	86,298.87	.00	.00	38,525.93	47,772.94	.45
43516	DA LAW ENFORCEMENT	.00	.00	.00	.00	.00	.00
435170	DA DVI FY18	.00	.00	.00	60.95	-60.95	.00
435171	DA DVI FY19	95,595.17	.00	.00	48,682.77	46,912.40	.51
435180	SMART PROSECUTION INITV	365,229.00	.00	22,200.00	69,105.63	296,123.37	.19
4354	D. A. STATE FUNDS	26,800.16	.00	.00	11,311.19	15,488.97	.42
TOTAL	DISTRICT ATTORNEY	12,088,819.16	.00	30,041.48	5,789,281.22	6,299,537.94	.48
43921	359TH-VTC/TVC 18-19	71,568.90	.00	.00	48,415.05	23,153.85	.68
TOTAL	359TH DISTRICT COURT	71,568.90	.00	.00	48,415.05	23,153.85	.68
450	DISTRICT CLERK	3,665,724.60	.00	462.00	1,727,301.16	1,938,423.44	.47
TOTAL	DISTRICT CLERK	3,665,724.60	.00	462.00	1,727,301.16	1,938,423.44	.47
4502	DIST CLERK-AG PYMT PROCES	5,040.22	.00	.00	5,040.22	.00	1.00
TOTAL	DIST CLERK-AG PYMT PROCES	5,040.22	.00	.00	5,040.22	.00	1.00
455	JUSTICE OF PEACE PCT 1	951,328.27	.00	.00	460,965.88	490,362.39	.48
TOTAL	JUSTICE OF PEACE PCT 1	951,328.27	.00	.00	460,965.88	490,362.39	.48
456	JUSTICE OF PEACE PCT 2	598,649.75	.00	.00	289,275.88	309,373.87	.48
TOTAL	JUSTICE OF PEACE PCT 2	598,649.75	.00	.00	289,275.88	309,373.87	.48
457	JUSTICE OF PEACE PCT 3	1,118,586.17	.00	144.63	517,318.94	601,267.23	.46
4571	JP NO 3-TCID CONTRACT	55,733.00	.00	.00	27,761.60	27,971.40	.50
TOTAL	JUSTICE OF PEACE PCT 3	1,174,319.17	.00	144.63	545,080.54	629,238.63	.46
458	JUSTICE OF PEACE PCT 4	987,580.00	.00	924.23	485,317.82	502,262.18	.49
TOTAL	JUSTICE OF PEACE PCT 4	987,580.00	.00	924.23	485,317.82	502,262.18	.49
459	JUSTICE OF PEACE PCT 5	564,903.00	.00	1,096.88	282,517.21	282,385.79	.50
TOTAL	JUSTICE OF PEACE PCT 5	564,903.00	.00	1,096.88	282,517.21	282,385.79	.50
50312	JUDICIAL TECHNOLOGY	956,883.64	.00	312,812.97	663,644.72	293,238.92	.69
TOTAL	INFORMATION TECHNOLOGY	956,883.64	.00	312,812.97	663,644.72	293,238.92	.69

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- LIVE DATA BASE/COUNTY AUD

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	JUDICIAL	24,336,083.71	.00	348,460.56	11,844,231.15	12,491,852.56	.49
4751	COUNTY ATTORNEY	3,534,501.12	.00	2,644.73	1,377,388.87	2,157,112.25	.39
47512	TITLE IV-E LEGAL SVCS	.00	.00	301.25	300,189.69	-300,189.69	.00
TOTAL	COUNTY ATTORNEY	3,534,501.12	.00	2,945.98	1,677,578.56	1,856,922.56	.47
4754	CO ATTORNEY STATE FUNDS	70,000.00	.00	.00	20,888.16	49,111.84	.30
TOTAL	COUNTY ATTORNEY	3,604,501.12	.00	2,945.98	1,698,466.72	1,906,034.40	.47
4771	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	73,109.52	56,390.48	.56
TOTAL	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	73,109.52	56,390.48	.56
TOTAL	LEGAL SERVICES	3,734,001.12	.00	2,945.98	1,771,576.24	1,962,424.88	.47
406	EMERGENCY MANAGEMENT	580,205.73	.00	673.00	250,794.57	329,411.16	.43
TOTAL	EMERGENCY MANAGEMENT	580,205.73	.00	673.00	250,794.57	329,411.16	.43
4066190	HSGP-REG TEAM SUSTAINMENT	197,786.61	.00	.00	196,703.65	1,082.96	.99
TOTAL	HSGP-REG TEAM SUSTAINMENT	197,786.61	.00	.00	196,703.65	1,082.96	.99
4066194	HSGP-BOC SUSTAINMENT	159,379.62	.00	.00	159,089.50	290.12	1.00
TOTAL	HSGP-BOC SUSTAINMENT	159,379.62	.00	.00	159,089.50	290.12	1.00
4066195	HSGP-PUBLIC SAFETY VIDEO	706,244.01	.00	.00	706,242.68	1.33	1.00
TOTAL	HSGP-PUBLIC SAFETY VIDEO	706,244.01	.00	.00	706,242.68	1.33	1.00
50310	LAW ENF TECHNOLOGY	1,175,109.67	.00	83,945.00	557,781.23	617,328.44	.47
TOTAL	INFORMATION TECHNOLOGY	1,175,109.67	.00	83,945.00	557,781.23	617,328.44	.47
5433	FIRE MARSHAL - INVESTIGAT	984,674.08	.00	53,257.27	446,101.96	538,572.12	.45
5434	FIRE MARSHAL - INSPECTION	882,701.07	.00	11,592.06	420,877.41	461,823.66	.48
TOTAL	FIRE MARSHAL	1,867,375.15	.00	64,849.33	866,979.37	1,000,395.78	.46
5511	CONSTABLE PCT 1	3,679,388.71	.00	20,098.54	1,801,431.18	1,877,957.53	.49
55112	CONSTABLE 1-SJRA SUB UNIT	263,906.00	.00	.00	131,981.24	131,924.76	.50
55113	CONSTABLE 1-WISD SUB UNIT	492,476.00	.00	.00	282,013.46	210,462.54	.57
551131	CONST 1-WISD TRUANCY SUBU	105,300.00	.00	.00	50,791.79	54,508.21	.48
55115	CONST PCT 1 SALE/COMM	45,399.56	.00	.00	4,544.79	40,854.77	.10
TOTAL	CONSTABLE PCT 1	4,586,470.27	.00	20,098.54	2,270,762.46	2,315,707.81	.50
55116	CONST1-ICE-HMLND SEC INVS	1,798.80	.00	.00	.00	1,798.80	.00
551161	CONST1-DEA-TACT DIVERS TF	21,997.83	.00	.00	785.08	21,212.75	.04
TOTAL	CONSTABLE PCT 1	23,796.63	.00	.00	785.08	23,011.55	.03
5521	CONSTABLE PCT 2	2,162,744.42	.00	4,587.83	1,086,865.65	1,075,878.77	.50
55215	CONST PCT 2 SALE/COMM	36,942.76	.00	.00	2,957.45	33,985.31	.08
TOTAL	CONSTABLE PCT 2	2,199,687.18	.00	4,587.83	1,089,823.10	1,109,864.08	.50
5531	CONSTABLE PCT 3	4,031,904.16	.00	31,329.08	1,919,095.41	2,112,808.75	.48

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
55312	CONSTABLE 3-RMUD SUB UNIT	705,343.08	.00	707.52	326,094.52	379,248.56	.46
55313	CON 3-TWNSH-INTERNT CRIME	79,992.00	.00	.00	43,216.46	36,775.54	.54
553132	CONST 3 - ELEC DET K9	707.14	.00	.00	.00	707.14	.00
55314	CONSTABLE 3/MUD 94 UNIT	243,175.00	.00	37.00	121,770.68	121,404.32	.50
55315	CONST PCT 3 SALE/COMM	9,499.31	.00	.00	.00	9,499.31	.00
55316	CONSTABLE 3-SAFE HARBOR	184,610.00	.00	.00	87,721.72	96,888.28	.48
55317	TRAFFIC MGT SPEED TRAILER	9,977.00	.00	.00	.00	9,977.00	.00
55318	CONSTABLE 3-SPRING CRK UD	318,403.00	.00	56.95	180,797.39	137,605.61	.57
55319	CONSTABLE 3 - STEP IDM	12,588.72	.00	.00	6,102.00	6,486.72	.48
TOTAL	CONSTABLE PCT 3	5,596,199.41	.00	32,130.55	2,684,798.18	2,911,401.23	.48
553135	CONST3-NRA GRANT FY18	.50	.00	.00	.00	.50	.00
TOTAL	CONSTABLE PCT 3	.50	.00	.00	.00	.50	.00
5541	CONSTABLE PCT 4	4,332,555.45	.00	58,270.36	2,136,868.54	2,195,686.91	.49
55411	CONST 4-RIVERWALK POA	72,408.00	.00	125.00	34,454.07	37,953.93	.48
55415	CONST PCT 4 SALE/COMM	27,706.03	.00	3,966.46	19,979.57	7,726.46	.72
55416	CONST PCT 4 MOCONE	2,399.00	.00	.00	1,298.35	1,100.65	.54
TOTAL	CONSTABLE PCT 4	4,435,068.48	.00	62,361.82	2,192,600.53	2,242,467.95	.49
554125	EMCID BODY CAMERAS FY18	4,800.00	.00	.00	4,800.00	.00	1.00
554126	EMCID-EMR RSP EQP	50,370.68	.00	15,918.60	50,370.68	.00	1.00
55418	CONST4-STEP IDM	12,491.40	.00	.00	5,306.65	7,184.75	.42
TOTAL	CONSTABLE PCT 4	67,662.08	.00	15,918.60	60,477.33	7,184.75	.89
5551	CONSTABLE PCT 5	2,619,987.05	.00	29,020.08	1,349,567.10	1,270,419.95	.52
55512	CONST 5-MAG ISD SUB UNIT	1,311,766.86	.00	.00	603,690.58	708,076.28	.46
55513	CONST 5-OPERATIONS DEPUTY	110,969.84	.00	5,697.01	54,119.55	56,850.29	.49
55515	CONST PCT 5 SALE/COMM	29,638.82	.00	.00	8,114.26	21,524.56	.27
TOTAL	CONSTABLE PCT 5	4,072,362.57	.00	34,717.09	2,015,491.49	2,056,871.08	.49
55518	STEP COMPREHENSIVE	15,099.05	.00	.00	3,980.52	11,118.53	.26
55519	STEP IDM	12,570.02	.00	.00	1,015.13	11,554.89	.08
TOTAL	CONSTABLE PCT 5	27,669.07	.00	.00	4,995.65	22,673.42	.18
5601	SHERIFF	3,022,113.89	.00	3,082.11	1,032,401.61	1,989,712.28	.34
56010	SHERIFF/EXECUTIVE DIV	1,879,821.39	.00	390.60	871,758.96	1,008,062.43	.46
560101	SHERIFF-IT MAINT SERVICES	.00	.00	.00	.01	.01	.00
560102	SHERIFF-FIN/IT SUPPORT	1,283,388.08	.00	4,219.13	582,445.74	700,942.34	.45
56011	SHERIFF/ALARM DIVISION	248,391.51	.00	.00	125,762.58	122,628.93	.51
560120	SHER-REAL TIME CRIME CTR	812,615.00	.00	433.30	322,151.88	490,463.12	.40
5601212	SHERIFF-PATROL EAST	9,724,871.04	.00	2,072.12	4,707,702.25	5,017,168.79	.48
5601213	SHERIFF-PATROL WEST	6,429,530.13	.00	679.62	2,975,679.33	3,453,850.80	.46
5601214	SHERIFF-PATROL SOUTH	1,618,666.00	.00	1,571.39	714,736.26	903,929.74	.44
5601222	SHERIFF/STEP IDM (DWI)	12,686.68	.00	.00	5,172.26	7,514.42	.41
5601224	STEP COMPREHENSIVE	143,161.57	.00	.00	121,866.35	21,295.22	.85
56014050	AUTO THEFT YR 24	7,272.97	.00	.00	.00	7,272.97	.00
TOTAL	SHERIFF/AUTO THEFT/YR24	7,272.97	.00	.00	.00	7,272.97	.00
56014060	AUTO THEFT YR 25	392,929.71	.00	4.49	159,526.62	233,403.09	.41

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56014061	AUTOTHEFT YR 25-GRIMES	65,086.83	.00	.00	29,329.51	35,757.32	.45
56014062	AUTOTHEFT YR 25-WALKER	78,276.95	.00	.00	36,150.15	42,126.80	.46
56014063	AUTOTHEFT YR 25-TXDOT MAT	36,437.48	.00	.00	16,562.48	19,875.00	.45
56014064	AUTOTHEFT YR 25-NICE MATC	34,682.07	.00	.00	15,764.57	18,917.50	.45
TOTAL	SHERIFF/AUTO THEFT/YR25	607,413.04	.00	4.49	257,333.33	350,079.71	.42
56015	SHERIFF/NARCOTIC TASK	1,766,047.13	.00	797.82	838,792.87	927,254.26	.47
560150	SHERIFF/HOMELAND SECURITY	4,797,457.36	.00	106,515.99	1,681,265.09	3,116,192.27	.35
5601513	US MARSHALS-JLEO	100,732.80	.00	.00	36,697.90	64,034.90	.36
5601521	SO-ICE-HOMELND SEC INVEST	21,585.60	.00	.00	9,878.39	11,707.21	.46
5601529	SO-K9 DIVISION	3,598.00	.00	.00	.00	3,598.00	.00
5601530	SO-OCDETF-BLUE LIGHT SPEC	3,597.60	.00	.00	346.79	3,250.81	.10
5601531	SO-OCDETF-NATL GANG SI	71,952.00	.00	.00	9,143.46	62,808.54	.13
5601561	SHERIFF/AFIS FY17	2.00	.00	.00	.00	2.00	.00
5601591	SO/HPD-HTRA TASK FRC YR1	57,471.17	.00	.00	24,624.14	32,847.03	.43
5601592	SO/HSI HUMAN TRAFFICKING	2,399.00	.00	.00	498.33	1,900.67	.21
56016	SHERIFF/COMMUNICATIONS	3,353,845.00	.00	764.22	1,494,978.83	1,858,866.17	.45
560161	SHERIFF/9-1-1 SERVICES	1,323,040.00	.00	.00	599,745.98	723,294.02	.45
560163	SHERIFF/MTG CTY RADIO SYS	1,541,952.01	.00	184,902.74	910,119.33	631,832.68	.59
5601635	S/O DISPATCH UPGRADES	51,325.00	.00	.00	51,325.00	.00	1.00
56017	SHERIFF/MAJOR CASE	2,920,971.47	.00	7,696.60	1,407,628.95	1,513,342.52	.48
560171	SHERIFF/VEHICLE MAINT	4,723,535.34	.00	1,088,179.55	3,668,538.67	1,054,996.67	.78
5601711	SHERIFF-FACILITY MAINT	2,047,043.47	.00	136,049.73	1,422,672.52	624,370.95	.69
5601712	SHERIFF - JAG FY17	48,443.00	.00	.00	48,443.00	.00	1.00
56017121	FY18 JAG - BODY CAMERAS	50,567.85	.00	.00	50,567.85	.00	1.00
5601726	SHERIFF/HIDTA GRANT YR8	9,108.83	.00	.00	.00	9,108.83	.00
5601730	SHERIFF/MOCONET	10,194.00	.00	.00	10,178.90	15.10	1.00
5601741	SHERIFF/HIDTA MOCONET YR8	667.36	.00	.00	575.00	92.36	.86
56018	SHERIFF/ACADEMY	4,097,268.31	.00	109,137.43	1,541,723.68	2,555,544.63	.38
56019	SHERIFF/CRIME LAB	1,958,167.32	.00	5,446.32	917,398.56	1,040,768.76	.47
56022	WALDEN SUB-UNIT	156,739.78	.00	.00	76,386.51	80,353.27	.49
56023	TOWN CENTER SUB-UNIT	9,256,816.00	.00	96,661.02	5,188,212.26	4,068,603.74	.56
560231	TOWN CENTER - SAFE HARBOR	92,086.40	.00	.00	43,829.63	48,256.77	.48
56024	SHERIFF/WESTWOOD MAG ID	392,459.09	.00	.00	146,925.22	245,533.87	.37
56025	SOUTH MONT CNTY MUD	601,959.00	.00	12,447.69	267,590.04	334,368.96	.44
56027	SHERIFF MUD 113	308,334.75	.00	.00	108,610.25	199,724.50	.35
56080101	MDS	42,582.40	.00	.00	8,939.12	33,643.28	.21
56080102	MOCONET	102,514.37	.00	48,200.00	74,163.49	28,350.88	.72
TOTAL	HIDTA YEAR 9	145,096.77	.00	48,200.00	83,102.61	61,994.16	.57
TOTAL	HIDTA	145,096.77	.00	48,200.00	83,102.61	61,994.16	.57
TOTAL	SHERIFF	65,704,394.71	.00	1,809,251.87	32,356,810.30	33,347,584.41	.49
5601614	SHERIFF - SAVNS	26,167.88	.00	.00	11,894.48	14,273.40	.45
TOTAL	SHERIFF	26,167.88	.00	.00	11,894.48	14,273.40	.45
5711	JUVENILE PROBATION-ADM	2,100,817.47	.00	98.95	893,490.14	1,207,327.33	.43
57111	JUV PROBATION-DETENTION	3,674,801.89	.00	5,761.32	1,701,030.94	1,973,770.95	.46

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5711133	JUV PROBATION-NSLP 18-19	32,317.29	.00	.00	21,674.40	10,642.89	.67
5711529	JJAEP SUPPLEMENTAL-GRNT W	26,722.00	.00	.00	.00	26,722.00	.00
TOTAL	JUVENILE PROBATION	5,834,658.65	.00	5,860.27	2,616,195.48	3,218,463.17	.45
572	ADULT PROBATION	8,000.00	.00	.00	6,003.06	1,996.94	.75
5721	ADULT PROBATION	21,123.00	.00	.00	6,530.61	14,592.39	.31
57221	ADULT PROBATION SUPERVISN	1,664,206.30	.00	.00	351,618.82	1,312,587.48	.21
57251	ADULT PROB/COMMNTY CORR	381,514.61	.00	.00	74,547.28	306,967.33	.20
57271	ADULT PROB/MENTAL IMPAIR	59,622.19	.00	.00	14,428.16	45,194.03	.24
57273	MENTAL HEALTH COURT SERV	349,786.43	.00	.00	167,462.39	182,324.04	.48
57281	IN-HOUSE COUNSELOR	34,216.46	.00	.00	5,880.95	28,335.51	.17
57291	PRE-TRIAL DIVERSION	61,468.57	.00	.00	13,766.56	47,702.01	.22
TOTAL	ADULT PROBATION	2,579,937.56	.00	.00	640,237.83	1,939,699.73	.25
573	DEPT PUBLIC SAFETY	119,718.00	.00	.00	57,737.79	61,980.21	.48
TOTAL	DEPT PUBLIC SAFETY	119,718.00	.00	.00	57,737.79	61,980.21	.48
TOTAL	PUBLIC SAFETY	99,959,893.78	.00	2,134,393.90	48,740,200.70	51,219,693.08	.49
6291	AIRPORT MAINTENANCE	769,503.18	.00	1,427.00	357,597.64	411,905.54	.46
629141	CUSTOMS OPERATIONS	203,450.82	.00	.00	52,368.92	151,081.90	.26
TOTAL	CUSTOMS	203,450.82	.00	.00	52,368.92	151,081.90	.26
62915	AIRPORT RESC/FIREFIGHTING	10,600.00	.00	.00	.00	10,600.00	.00
TOTAL	AIRPORT	983,554.00	.00	1,427.00	409,966.56	573,587.44	.42
TOTAL	PUBLIC TRANSPORTATION	983,554.00	.00	1,427.00	409,966.56	573,587.44	.42
695	CONTINGENCY	1,198,614.08	.00	.00	.00	1,198,614.08	.00
TOTAL	CONTINGENCY	1,198,614.08	.00	.00	.00	1,198,614.08	.00
TOTAL	MISCELLANEOUS	1,198,614.08	.00	.00	.00	1,198,614.08	.00
TOTAL	GENERAL FUND	256,120,873.05	.00	6,435,178.07	122,886,217.34	133,234,655.71	.48

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FUND - 211 - ATTY ADMINISTRATION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4352	D A HOT CHECKS	625.00	.00	.00	.00	625.00	.00
TOTAL	DISTRICT ATTORNEY	625.00	.00	.00	.00	625.00	.00
4752	CTY ATTY WORTHLESS CHECKS	41,350.00	.00	.00	15,426.33	25,923.67	.37
TOTAL	COUNTY ATTORNEY	41,350.00	.00	.00	15,426.33	25,923.67	.37
TOTAL	GENERAL ADMINISTRATION	41,975.00	.00	.00	15,426.33	26,548.67	.37
TOTAL	ATTY ADMINISTRATION	41,975.00	.00	.00	15,426.33	26,548.67	.37

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FUND - 212 - FORFEITURES

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4353	D A FORFEITURES	322,298.00	.00	.00	183,203.44	139,094.56	.57
TOTAL	DISTRICT ATTORNEY	322,298.00	.00	.00	183,203.44	139,094.56	.57
5513	CONSTBLE #1-FORFEITURES	2,000.00	.00	.00	602.00	1,398.00	.30
TOTAL	CONSTABLE PCT 1	2,000.00	.00	.00	602.00	1,398.00	.30
5522	CNSTBL 2 STATE FORFEITURE	6,600.00	.00	.00	3,629.98	2,970.02	.55
TOTAL	CONSTABLE PCT 2	6,600.00	.00	.00	3,629.98	2,970.02	.55
5532	CNSTBL # 3 FORFEITURES	13,000.00	.00	.00	1,012.44	11,987.56	.08
TOTAL	CONSTABLE PCT 3	13,000.00	.00	.00	1,012.44	11,987.56	.08
5542	CNSTBL # 4 FORFEITURES	55,000.00	.00	.00	9,273.64	45,726.36	.17
TOTAL	CONSTABLE PCT 4	55,000.00	.00	.00	9,273.64	45,726.36	.17
5552	CONSTABLE PCT 5-FORFEITUR	53,000.00	.00	.00	43,075.83	9,924.17	.81
TOTAL	CONSTABLE PCT 5	53,000.00	.00	.00	43,075.83	9,924.17	.81
5604	SHERIFF FORFEITURES	473,115.48	.00	970.75	175,560.64	297,554.84	.37
5606	SHERIFF FED FORF	650,000.00	.00	11,408.60	17,190.09	632,809.91	.03
TOTAL	SHERIFF	1,123,115.48	.00	12,379.35	192,750.73	930,364.75	.17
TOTAL	PUBLIC SAFETY	1,575,013.48	.00	12,379.35	433,548.06	1,141,465.42	.28
TOTAL	FORFEITURES	1,575,013.48	.00	12,379.35	433,548.06	1,141,465.42	.28

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SELECTION CRITERIA: ALL

FUND - 214 - FEMA DISASTER GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6491	FY16 FLOOD MITIG ASSIST	8,776,842.80	.00	432,048.00	432,048.00	8,344,794.80	.05
64922	CAT-C-ROAD & BRIDGE PW	8,320.15	.00	.00	.00	8,320.15	.00
TOTAL	FEMA-DR-4269-TX	8,320.15	.00	.00	.00	8,320.15	.00
64950	HMGP ADMINISTRATION	75,000.00	.00	75,000.00	75,000.00	.00	1.00
TOTAL	HARVEY MITIGATION PROJECT	75,000.00	.00	75,000.00	75,000.00	.00	1.00
TOTAL	FLOOD MITIGATION PROGRAMS	8,860,162.95	.00	507,048.00	507,048.00	8,353,114.95	.06
TOTAL	HEALTH AND WELFARE	8,860,162.95	.00	507,048.00	507,048.00	8,353,114.95	.06
TOTAL	FEMA DISASTER GRANTS	8,860,162.95	.00	507,048.00	507,048.00	8,353,114.95	.06

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SELECTION CRITERIA: ALL

FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	12,853.39	.00	.00	.00	12,853.39	.00
TOTAL	SPECIAL REVENUE FUNDS	12,853.39	.00	.00	.00	12,853.39	.00
TOTAL	SPECIAL REVENUE FUNDS	12,853.39	.00	.00	.00	12,853.39	.00
434	9TH DISTRICT COURT	350,526.00	.00	.00	164,947.92	185,578.08	.47
TOTAL	9TH DISTRICT COURT	350,526.00	.00	.00	164,947.92	185,578.08	.47
436	410th DISTRICT COURT	477,703.73	.00	207.44	228,210.04	249,493.69	.48
TOTAL	410th DISTRICT COURT	477,703.73	.00	207.44	228,210.04	249,493.69	.48
437	221ST DISTRICT COURT	348,509.00	.00	.00	165,285.52	183,223.48	.47
TOTAL	221ST DISTRICT COURT	348,509.00	.00	.00	165,285.52	183,223.48	.47
438	284TH DISTRICT COURT	632,580.81	.00	.00	294,664.32	337,916.49	.47
4381	284TH D C-2ND REGION CONT	110,859.00	.00	.00	52,162.20	58,696.80	.47
TOTAL	284TH DISTRICT COURT	743,439.81	.00	.00	346,826.52	396,613.29	.47
439	359TH DISTRICT COURT	406,755.00	.00	407.94	185,948.79	220,806.21	.46
TOTAL	359TH DISTRICT COURT	406,755.00	.00	407.94	185,948.79	220,806.21	.46
441	418TH DISTRICT COURT	630,238.57	.00	.00	295,625.85	334,612.72	.47
TOTAL	418TH DISTRICT COURT	630,238.57	.00	.00	295,625.85	334,612.72	.47
442	435TH DISTRICT COURT	364,508.00	.00	396.97	168,404.94	196,103.06	.46
TOTAL	435TH DISTRICT COURT	364,508.00	.00	396.97	168,404.94	196,103.06	.46
465	COURT OPERATIONS	7,577,072.80	.00	343.71	268,500.24	7,308,572.56	.04
465426	CRIM INDIGENT DEF CCL #1	.00	.00	.00	169,070.00	-169,070.00	.00
4654261	CIVIL INDIG DEF CCL #1	.00	.00	.00	4,444.12	-4,444.12	.00
4654271	CIVIL INDIG DEF CCL #2	.00	.00	.00	6,661.86	-6,661.86	.00
465429	CRIM INDIGENT DEF CCL #3	.00	.00	.00	7,612.97	-7,612.97	.00
4654291	CIVIL INDIG DEF CCL #3	.00	.00	.00	218,805.42	-218,805.42	.00
465430	CRIM INDIGENT DEF CCL #4	.00	.00	.00	325,713.36	-325,713.36	.00
4654301	CIVIL INDIG DEF CCL #4	.00	.00	.00	14,762.49	-14,762.49	.00
465431	CRIM INDIGENT DEF CCL #5	.00	.00	.00	184,350.67	-184,350.67	.00
465434	CRIM INDIGENT DEF 9TH DC	.00	.00	.00	498,400.34	-498,400.34	.00
4654341	CIVIL INDIG DEF 9TH DC	.00	.00	.00	1,435.00	-1,435.00	.00
465436	CRIM INDIG DEF 410TH DC	.00	.00	.00	5,570.24	-5,570.24	.00
4654361	CIVIL INDIG DEF 410TH DC	.00	.00	.00	130,355.39	-130,355.39	.00
465437	CRIM INDIG DEF 221ST DC	.00	.00	.00	708,308.18	-708,308.18	.00
4654371	CIVIL INDIG DEF 221ST DC	.00	.00	.00	500.00	-500.00	.00
465438	CRIM INDIG DEF 284TH DC	.00	.00	.00	295.00	-295.00	.00
4654381	CIVIL INDIG DEF 284TH DC	.00	.00	.00	1,800.00	-1,800.00	.00
465439	CRIM INDIG DEF 359TH DC	.00	.00	.00	526,143.05	-526,143.05	.00
4654391	CIVIL INDIG DEF 359TH DC	.00	.00	.00	2,002.00	-2,002.00	.00
465441	CRIM INDIG DEF 418TH DC	.00	.00	.00	50.00	-50.00	.00
4654411	CIVIL INDIG DEF 418TH DC	.00	.00	.00	242,534.55	-242,534.55	.00
465442	CRIM INDIG DEF 435TH DC	.00	.00	.00	581,258.96	-581,258.96	.00

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FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	INDIGENT DEFENSE EXPENSE	.00	.00	.00	3,630,073.60	-3,630,073.60	.00
TOTAL	COURT OPERATIONS	7,577,072.80	.00	343.71	3,898,573.84	3,678,498.96	.51
46501	INDIGENT DEFENSE	185,705.40	.00	18.31	101,549.50	84,155.90	.55
TOTAL	INDIGENT DEFENSE	185,705.40	.00	18.31	101,549.50	84,155.90	.55
4652	DRUG COURT	681,044.00	.00	2,313.00	315,368.17	365,675.83	.46
TOTAL	DRUG COURT	681,044.00	.00	2,313.00	315,368.17	365,675.83	.46
46521	DRUG COURT-DWI COURT	350,143.00	.00	5,903.50	125,585.58	224,557.42	.36
TOTAL	DRUG COURT-DWI COURT	350,143.00	.00	5,903.50	125,585.58	224,557.42	.36
4659	OFFICE OF COURT ADMIN	466,301.96	.00	.00	208,397.08	257,904.88	.45
TOTAL	OFFICE OF COURT ADMIN	466,301.96	.00	.00	208,397.08	257,904.88	.45
TOTAL	JUDICIAL	12,581,947.27	.00	9,590.87	6,204,723.75	6,377,223.52	.49
TOTAL	JURY	12,594,800.66	.00	9,590.87	6,204,723.75	6,390,076.91	.49

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SELECTION CRITERIA: ALL

FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	403,361.92	.00	.00	.00	403,361.92	.00
TOTAL	SPECIAL REVENUE FUNDS	403,361.92	.00	.00	.00	403,361.92	.00
TOTAL	SPECIAL REVENUE FUNDS	403,361.92	.00	.00	.00	403,361.92	.00
6122	RECYCLE STATION-PCT 1	307,773.00	.00	.00	134,854.20	172,918.80	.44
TOTAL	COMMISSIONER PCT 1	307,773.00	.00	.00	134,854.20	172,918.80	.44
6142	RECYCLE STATION-PCT 3	762,722.60	.00	2,075.00	375,118.85	387,603.75	.49
TOTAL	COMMISSIONER PCT 3	762,722.60	.00	2,075.00	375,118.85	387,603.75	.49
TOTAL	CONSERVATION	1,070,495.60	.00	2,075.00	509,973.05	560,522.55	.48
61380	MONT CO PCT2 PARKS	200,400.32	.00	2,013.66	69,487.27	130,913.05	.35
TOTAL	PCT 2 FACILITIES	200,400.32	.00	2,013.66	69,487.27	130,913.05	.35
TOTAL	COMMISSIONER PCT 2	200,400.32	.00	2,013.66	69,487.27	130,913.05	.35
61480	SOUTH COUNTY COMM CENTER	216,304.00	.00	.00	86,203.65	130,100.35	.40
61481	ROBINSON RD COMM CENTER	5,000.00	.00	.00	180.00	4,820.00	.04
61482	OKLAHOMA COMM CENTER	5,000.00	.00	.00	1,865.55	3,134.45	.37
61485	SPRING CREEK GREENWAY N.C	1,156,682.83	.00	604.65	112,334.53	1,044,348.30	.10
5533	GREENWAY SECURITY	.00	.00	.00	17,464.39	-17,464.39	.00
TOTAL	SPRING CREEK GREENWAY N.C	1,156,682.83	.00	604.65	129,798.92	1,026,883.91	.11
TOTAL	PCT 3 PARKS AND COMM CEN	1,382,986.83	.00	604.65	218,048.12	1,164,938.71	.16
TOTAL	COMMISSIONER PCT 3	1,382,986.83	.00	604.65	218,048.12	1,164,938.71	.16
61580	EAST MC SENIOR CENTER	11,550.00	.00	239.90	4,364.67	7,185.33	.38
61582	MONT CO PCT 4 PARKS	65,894.32	.00	1,981.22	57,011.88	8,882.44	.87
TOTAL	PCT 4 PARKS AND COMM CENT	77,444.32	.00	2,221.12	61,376.55	16,067.77	.79
TOTAL	COMMISSIONER PCT 4	77,444.32	.00	2,221.12	61,376.55	16,067.77	.79
TOTAL	FACILITIES	1,660,831.47	.00	4,839.43	348,911.94	1,311,919.53	.21
61432	VECTOR CONTROL GRANT	237,955.00	.00	45,000.00	45,000.00	192,955.00	.19
TOTAL	COMMISSIONER PCT 3	237,955.00	.00	45,000.00	45,000.00	192,955.00	.19
TOTAL	HEALTH AND WELFARE	237,955.00	.00	45,000.00	45,000.00	192,955.00	.19
600	COUNTY ENGINEER	1,882,627.00	.00	62.93	890,295.23	992,331.77	.47
TOTAL	COUNTY ENGINEER	1,882,627.00	.00	62.93	890,295.23	992,331.77	.47
612	COMMISSIONER PCT 1	8,372,808.46	.00	555,774.94	4,224,831.02	4,147,977.44	.50
61202	COMMR PCT 1-TxDOT REIMB	2,892.08	.00	.00	.00	2,892.08	.00
6121	COMMR PCT 1 - LAKE PARK	376,876.00	.00	62,108.00	135,266.32	241,609.68	.36
TOTAL	COMMISSIONER PCT 1	8,752,576.54	.00	617,882.94	4,360,097.34	4,392,479.20	.50

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FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6120	COMMR PCT 1-SUSPENSE	60,911.87	.00	.00	.00	60,911.87	.00
TOTAL	COMMR PCT 1-SUSPENSE	60,911.87	.00	.00	.00	60,911.87	.00
613	COMMISSIONER PCT 2	8,301,098.37	.00	621,275.43	3,964,319.09	4,336,779.28	.48
61302	COMMR PCT 2-TxDOT REIMB	22,254.58	.00	.00	.00	22,254.58	.00
TOTAL	COMMISSIONER PCT 2	8,323,352.95	.00	621,275.43	3,964,319.09	4,359,033.86	.48
6130	COMMR PCT 2-SUSPENSE	571,262.74	.00	.00	.00	571,262.74	.00
TOTAL	COMMR PCT 2-SUSPENSE	571,262.74	.00	.00	.00	571,262.74	.00
61301	COMMR PCT 2-SJRA PROJECT	2,482.00	.00	.00	1,450.00	1,032.00	.58
TOTAL	COMMR PCT 2-SJRA PROJECT	2,482.00	.00	.00	1,450.00	1,032.00	.58
614	COMMISSIONER PCT 3	8,320,587.57	.00	402,704.47	2,261,423.07	6,059,164.50	.27
6147	TRAFFIC OPERATIONS	1,982,413.73	.00	246,566.82	1,141,262.31	841,151.42	.58
TOTAL	COMMISSIONER PCT 3	10,303,001.30	.00	649,271.29	3,402,685.38	6,900,315.92	.33
615	COMMISSIONER PCT 4	8,581,326.98	.00	145,145.83	3,554,794.86	5,026,532.12	.41
61502	COMMR PCT 4-TxDOT REIMB	316.00	.00	.00	.00	316.00	.00
TOTAL	COMMISSIONER PCT 4	8,581,642.98	.00	145,145.83	3,554,794.86	5,026,848.12	.41
6150	COMMR PCT 4-SUSPENSE	1,675,233.82	.00	13,424.00	13,424.00	1,661,809.82	.01
TOTAL	COMMR PCT 4-SUSPENSE	1,675,233.82	.00	13,424.00	13,424.00	1,661,809.82	.01
TOTAL	PUBLIC TRANSPORTATION	40,153,091.20	.00	2,047,062.42	16,187,065.90	23,966,025.30	.40
TOTAL	ROAD AND BRIDGE	43,525,735.19	.00	2,098,976.85	17,090,950.89	26,434,784.30	.39

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FUND - 217 - SHERIFF COMMISSARY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5122	SHERIFF COMMISSARY	778,639.00	.00	11,408.60	275,918.87	502,720.13	.35
51221	SHERIFF COMMISSARY STAFF	231,514.52	.00	.00	44,085.34	187,429.18	.19
TOTAL	JAIL	1,010,153.52	.00	11,408.60	320,004.21	690,149.31	.32
TOTAL	PUBLIC SAFETY	1,010,153.52	.00	11,408.60	320,004.21	690,149.31	.32
TOTAL	SHERIFF COMMISSARY	1,010,153.52	.00	11,408.60	320,004.21	690,149.31	.32

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SELECTION CRITERIA: ALL

FUND - 218 - MEMORIAL LIBRARY - SPECIA

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
65117	MEMORIAL GIFT GENERAL	134,969.02	.00	14,137.04	37,552.94	97,416.08	.28
65118	GENEALOGY GIFT/RONALD JAC	38,230.85	.00	.00	15,107.44	23,123.41	.40
TOTAL	MEMORIAL LIBRARY	173,199.87	.00	14,137.04	52,660.38	120,539.49	.30
TOTAL	CULTURE AND RECREATION	173,199.87	.00	14,137.04	52,660.38	120,539.49	.30
TOTAL	MEMORIAL LIBRARY - SPECIA	173,199.87	.00	14,137.04	52,660.38	120,539.49	.30

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SELECTION CRITERIA: ALL

FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
642020	CDBG YR 20 ADMIN	33,106.96	.00	.00	.00	33,106.96	.00
642021	CDBG YR 20 REHAB PD	107.26	.00	.00	.00	107.26	.00
642022	CDBG YR 20 HOUSING REHAB	114,407.00	.00	2,700.00	12,700.00	101,707.00	.11
642023	CDBG YR 20 SOCIAL SERVICE	45,000.06	.00	.00	.00	45,000.06	.00
642024	CDBG YR 20 BLDG LS/PURCH	.92	.00	.00	.00	.92	.00
642025	CDBG YR 20 MCYS	1,990,500.00	.00	.00	.00	1,990,500.00	.00
642026	CDBG YR 20 PROJ CONTINGEN	75,060.60	.00	.00	.00	75,060.60	.00
TOTAL	CDBG - YEAR 20	2,258,182.80	.00	2,700.00	12,700.00	2,245,482.80	.01
642030	CDBG YR 21 ADMIN	519,596.00	.00	1,215.00	232,819.82	286,776.18	.45
642031	CDBG YR 21 SOCIAL SERVICE	389,697.00	.00	.00	79,098.12	310,598.88	.20
642032	CDBG YR 21 BLDG LS/PURCH	385,978.00	.00	.00	385,977.08	.92	1.00
642033	CDBG YR 21 PROJ CONTING	1,302,713.00	.00	.00	.00	1,302,713.00	.00
TOTAL	CDBG YEAR 21	2,597,984.00	.00	1,215.00	697,895.02	1,900,088.98	.27
642612	WILLIS BLDG-PROG INC	11,957.56	.00	.00	11,957.56	.00	1.00
6426121	LONESTAR BLDG-PROG INC	11,814.92	.00	.00	11,814.92	.00	1.00
642613	MAGNOLIA BLDG-PROG INC	2,901.00	.00	.00	2,901.00	.00	1.00
6426132	MAGNOLIA CLINIC-PROG INC	5,405.99	.00	.00	5,405.99	.00	1.00
642615	SPLENDORA BLDG-PROG INC	10,698.80	.00	.00	10,698.80	.00	1.00
64295	CDBG/\$1,956,872 - YEAR 15	3,529.85	.00	.00	.00	3,529.85	.00
64296	CDBG/\$2,118,292 - YEAR 16	10,450.44	.00	.00	10,201.40	249.04	.98
642974	CDBG YR 17 HOUSING DEMO.	8,973.98	.00	375.00	8,933.40	40.58	1.00
642975	CDBG YR 17 HOUSING REHAB	14,436.54	.00	.00	14,436.54	.00	1.00
642977	CDBG YR 17 HC DAY CENTER	38,882.54	.00	.00	.00	38,882.54	.00
TOTAL	CDBG/\$2,244,177 - YEAR 17	62,293.06	.00	375.00	23,369.94	38,923.12	.38
6429801	CDBG YR 18-MCYS	398,750.00	.00	16,515.74	137,960.00	260,790.00	.35
642986	CDBG YR 18 HOUSING DEMO	84,318.86	.00	28,729.64	33,661.64	50,657.22	.40
642988	CDBG YR 18 HOUSING REHAB	66,056.00	.00	.00	64,163.73	1,892.27	.97
642989	CDBG YR 18 HOMELESS EMPOW	10,149.96	.00	63,140.18	4,987.00	5,162.96	.49
TOTAL	CDBG/\$2,172,630 - YEAR 18	559,274.82	.00	108,385.56	240,772.37	318,502.45	.43
642990	CDBG YR 19 ADMIN	15,711.11	.00	.00	.00	15,711.11	.00
642991	CDBG YR 19 REHAB PD	176.89	.00	.00	.00	176.89	.00
642992	CDBG YR 19 DEMOLITION	50,000.00	.00	.00	.00	50,000.00	.00
642993	CDBG YR 19 HOUSTING REHAB	20,000.00	.00	400.00	17,340.53	2,659.47	.87
642994	CDBG YR 19 SOCIAL SERVICE	2.81	.00	.00	.00	2.81	.00
642995	CDBG YR 19 BLDG L/P PCT1	.92	.00	.00	.00	.92	.00
642996	CDBG YR 19 NEW DANVILLE	156,389.21	.00	125,971.80	154,545.00	1,844.21	.99
TOTAL	CDBG/\$2,301,631 - YEAR 19	242,280.94	.00	126,371.80	171,885.53	70,395.41	.71
6440400	HESG YR 5 - ADMIN	27.57	.00	.00	.00	27.57	.00
TOTAL	HESG/\$172,087 - YEAR 4	27.57	.00	.00	.00	27.57	.00
TOTAL	CDBG/\$1.7MIL-YEAR 1	5,776,801.75	.00	239,047.36	1,199,602.53	4,577,199.22	.21
643924	HOME YR 12 DOWN PMT ASST	74,012.21	.00	.00	.00	74,012.21	.00
TOTAL	HOME/\$465,806 - YEAR 12	74,012.21	.00	.00	.00	74,012.21	.00

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FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
643931	HOME YR 13 TRANSL HSG	331,562.75	.00	.00	.00	331,562.75	.00
TOTAL	HOME/\$442,085 - YEAR 13	331,562.75	.00	.00	.00	331,562.75	.00
643940	HOME YR 14 ADMIN	.45	.00	.00	.00	.45	.00
643941	HOME YR 14 ANGEL REACH	353,223.75	.00	.00	.00	353,223.75	.00
TOTAL	HOME 470,965 YEAR 14	353,224.20	.00	.00	.00	353,224.20	.00
643950	HOME YR 15 - ADMIN	2,945.52	.00	.00	.00	2,945.52	.00
643951	HOME YR 15 - ANGEL REACH	353,223.75	.00	.00	.00	353,223.75	.00
643952	HOME YR 15 - CHDO	2,368.99	.00	.00	.00	2,368.99	.00
TOTAL	HOME YEAR 15	358,538.26	.00	.00	.00	358,538.26	.00
643960	HOME YR16 ADMIN	68,862.00	.00	.00	27,694.63	41,167.37	.40
643961	HOME YR16 CHDO	150,000.00	.00	.00	.00	150,000.00	.00
643962	HOME YR16 EASTER SEALS	280,000.00	.00	.00	4,714.06	275,285.94	.02
643963	HOME YR16 CAPITAL CONTING	189,765.00	.00	.00	.00	189,765.00	.00
TOTAL	HOME YEAR 16	688,627.00	.00	.00	32,408.69	656,218.31	.05
TOTAL	HOME PROGRAM/\$750K-YR 1	1,805,964.42	.00	.00	32,408.69	1,773,555.73	.02
6436	HOME PROGRAM/\$520,649-YR7	120,000.00	.00	.00	.00	120,000.00	.00
TOTAL	HOME PROGRAM/\$520,649-YR7	120,000.00	.00	.00	.00	120,000.00	.00
6440500	ESG YR 6 ADMIN	28.32	.00	.00	.00	28.32	.00
6440501	ESG YR 6 SOCIAL SERVICES	577.42	.00	.00	.00	577.42	.00
TOTAL	HESG/\$190,017 - YEAR 5	605.74	.00	.00	.00	605.74	.00
6440600	ESG YR 7 ADMIN	3.95	.00	.00	.00	3.95	.00
TOTAL	HESG / \$195,580 - YEAR 6	3.95	.00	.00	.00	3.95	.00
644070	HESG YR 7 ADMIN	.30	.00	.00	.00	.30	.00
TOTAL	HESG YEAR 7	.30	.00	.00	.00	.30	.00
644080	HESG YR8 ADMIN	8,249.00	.00	.00	5,220.73	3,028.27	.63
644081	HESG YR8 SOCIAL SERVICES	211,748.00	.00	.00	17,341.66	194,406.34	.08
TOTAL	HESG YEAR 8	219,997.00	.00	.00	22,562.39	197,434.61	.10
TOTAL	CDBG DISASTER REC GRANT	220,606.99	.00	.00	22,562.39	198,044.60	.10
TOTAL	HEALTH AND WELFARE	7,923,373.16	.00	239,047.36	1,254,573.61	6,668,799.55	.16
TOTAL	COMMUNITY DEVELOPMENT	7,923,373.16	.00	239,047.36	1,254,573.61	6,668,799.55	.16

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FUND - 221 - LAW LIBRARY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
426221	CCL 1 - LAW LIBRARY	1,708.00	.00	.00	236.00	1,472.00	.14
TOTAL	COUNTY COURT AT LAW #1	1,708.00	.00	.00	236.00	1,472.00	.14
427221	CCL 2 - LAW LIBRARY	1,708.00	.00	.00	236.00	1,472.00	.14
TOTAL	COUNTY COURT AT LAW #2	1,708.00	.00	.00	236.00	1,472.00	.14
429221	CCL 3 - LAW LIBRARY	1,000.00	.00	.00	.00	1,000.00	.00
TOTAL	COUNTY COURT AT LAW #3	1,000.00	.00	.00	.00	1,000.00	.00
430221	CCL 4 - LAW LIBRARY	1,708.00	.00	.00	777.00	931.00	.45
TOTAL	COUNTY COURT AT LAW #4	1,708.00	.00	.00	777.00	931.00	.45
431221	CCL 5 - LAW LIBRARY	1,708.00	.00	.00	201.17	1,506.83	.12
TOTAL	COUNTY COURT AT LAW #5	1,708.00	.00	.00	201.17	1,506.83	.12
434221	9TH DIST CT - LAW LIBRARY	1,000.00	.00	.00	.00	1,000.00	.00
TOTAL	9TH DISTRICT COURT	1,000.00	.00	.00	.00	1,000.00	.00
436221	410 DIST CT - LAW LIBRARY	1,000.00	.00	.00	128.70	871.30	.13
TOTAL	410th DISTRICT COURT	1,000.00	.00	.00	128.70	871.30	.13
437221	221ST DC - LAW LIBRARY	1,564.00	.00	.00	149.00	1,415.00	.10
TOTAL	221ST DISTRICT COURT	1,564.00	.00	.00	149.00	1,415.00	.10
438221	284TH DC - LAW LIBRARY	1,708.00	.00	.00	181.87	1,526.13	.11
TOTAL	284TH DISTRICT COURT	1,708.00	.00	.00	181.87	1,526.13	.11
439221	359TH DC - LAW LIBRARY	1,708.00	.00	.00	506.00	1,202.00	.30
TOTAL	359TH DISTRICT COURT	1,708.00	.00	.00	506.00	1,202.00	.30
441221	418TH DC - LAW LIBRARY	2,128.00	.00	863.90	2,021.80	106.20	.95
TOTAL	418TH DISTRICT COURT	2,128.00	.00	863.90	2,021.80	106.20	.95
442221	435TH DC - LAW LIBRARY	1,708.00	.00	.00	118.00	1,590.00	.07
TOTAL	435TH DISTRICT COURT	1,708.00	.00	.00	118.00	1,590.00	.07
465221	CRT OPER - LAW LIBRARY	6,000.00	.00	.00	2,061.50	3,938.50	.34
TOTAL	COURT OPERATIONS	6,000.00	.00	.00	2,061.50	3,938.50	.34
476	LAW LIBRARY	270,540.00	.00	.00	127,319.22	143,220.78	.47
TOTAL	LAW LIBRARY	270,540.00	.00	.00	127,319.22	143,220.78	.47
TOTAL	LEGAL SERVICES	295,188.00	.00	863.90	133,936.26	161,251.74	.45
TOTAL	LAW LIBRARY	295,188.00	.00	863.90	133,936.26	161,251.74	.45

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FUND - 224 - JUVENILE PROBATION-STATE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5711306	FOSTER CARE TITLE IV-E/19	42,653.63	.00	.00	.00	42,653.63	.00
57114701	BASIC SUPERVISION A/19	503,995.39	.00	170.00	276,913.28	227,082.11	.55
57114702	COMMUNITY PROGRAMS A/19	620,655.59	.00	.00	326,000.49	294,655.10	.53
57114703	PRE & POST ADJ FAC A/19	255,899.00	.00	.00	185,454.41	70,444.59	.72
57114704	COMMITMENT DIVERSION A/19	223,776.00	.00	.00	123,456.03	100,319.97	.55
57114705	MENTAL HEALTH A/19	201,540.44	.00	.00	102,269.38	99,271.06	.51
TOTAL	JUV PROB/STATE AID-A/19	1,805,866.42	.00	170.00	1,014,093.59	791,772.83	.56
571155	JUV JUS ALT ED PRG-P/18	1,368.48	.00	.00	1,224.16	144.32	.89
571156	JUV JUS ALT ED PGR-P/19	1,616,219.09	.00	.00	246,118.00	1,370,101.09	.15
57117	JUVENILE PROBATION-LOCAL	95,320.58	.00	.10	9,731.70	85,588.88	.10
5711840	RDA PROG-17-D0174	8,749.24	.00	.00	.00	8,749.24	.00
5711841	RDA PRG-17-D0274	17,396.72	.00	.00	12,059.09	5,337.63	.69
5711842	RDA PRG-18-D0144	37,611.00	.00	.00	7,938.00	29,673.00	.21
5711843	RDA PRG-18-D0145	19,089.00	.00	.00	.00	19,089.00	.00
5711844	RDA PRG-18-D0153	19,656.00	.00	.00	11,340.00	8,316.00	.58
5711845	RDA PRG-18-D0154	16,254.00	.00	.00	16,254.00	.00	1.00
5711846	RDA PRG-18-D0295	18,826.80	.00	.00	18,826.80	.00	1.00
TOTAL	JUV PROB/RDA PROG	137,582.76	.00	.00	66,417.89	71,164.87	.48
TOTAL	JUVENILE PROBATION	3,699,010.96	.00	169.90	1,337,585.34	2,361,425.62	.36
TOTAL	PUBLIC SAFETY	3,699,010.96	.00	169.90	1,337,585.34	2,361,425.62	.36
TOTAL	JUVENILE PROBATION-STATE	3,699,010.96	.00	169.90	1,337,585.34	2,361,425.62	.36

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FUND - 225 - RECORDS MGMT/PRESERVATION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40311	CTY CLK/RECORDS MGMT/PRES	620,638.01	.00	90,194.01	282,273.68	338,364.33	.45
TOTAL	COUNTY CLERK	620,638.01	.00	90,194.01	282,273.68	338,364.33	.45
TOTAL	GENERAL ADMINISTRATION	620,638.01	.00	90,194.01	282,273.68	338,364.33	.45
TOTAL	RECORDS MGMT/PRESERVATION	620,638.01	.00	90,194.01	282,273.68	338,364.33	.45

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SELECTION CRITERIA: ALL

FUND - 226 - PRE-TRIAL DIVERSION FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
43513	PRE-TRIAL DIVERSION	38,732.00	.00	.00	15,474.53	23,257.47	.40
TOTAL	DISTRICT ATTORNEY	38,732.00	.00	.00	15,474.53	23,257.47	.40
TOTAL	JUDICIAL	38,732.00	.00	.00	15,474.53	23,257.47	.40
TOTAL	PRE-TRIAL DIVERSION FUND	38,732.00	.00	.00	15,474.53	23,257.47	.40

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SELECTION CRITERIA: ALL

FUND - 232 - AIRPORT GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6291323	AIRPORT-RAMP GRANT FY19	100,000.00	.00	339.80	30,189.19	69,810.81	.30
629137	1612CNROE	52.00	.00	.00	.00	52.00	.00
629138	1812CONRO	5,947,321.02	.00	.00	.00	5,947,321.02	.00
TOTAL	AIRPORT	6,047,373.02	.00	339.80	30,189.19	6,017,183.83	.00
TOTAL	PUBLIC TRANSPORTATION	6,047,373.02	.00	339.80	30,189.19	6,017,183.83	.00
TOTAL	AIRPORT GRANTS	6,047,373.02	.00	339.80	30,189.19	6,017,183.83	.00

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SELECTION CRITERIA: ALL

FUND - 233 - MENTAL HEALTH FACILITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6311	MENTAL HEALTH	15,256,015.00	.00	.00	6,320,574.72	8,935,440.28	.41
TOTAL	MENTAL HEALTH	15,256,015.00	.00	.00	6,320,574.72	8,935,440.28	.41
TOTAL	HEALTH AND WELFARE	15,256,015.00	.00	.00	6,320,574.72	8,935,440.28	.41
TOTAL	MENTAL HEALTH FACILITY	15,256,015.00	.00	.00	6,320,574.72	8,935,440.28	.41

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FUND - 234 - RECORDS MANAGEMENT COUNTY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
409310	RECORDS MNGT COUNTY	40,116.00	.00	.00	81.77	40,034.23	.00
TOTAL	NON-DEPARTMENTAL	40,116.00	.00	.00	81.77	40,034.23	.00
TOTAL	GENERAL ADMINISTRATION	40,116.00	.00	.00	81.77	40,034.23	.00
560141	SHERIFF/RECORDS MGT DIVN	630,332.06	.00	1,230.03	300,857.53	329,474.53	.48
TOTAL	SHERIFF	630,332.06	.00	1,230.03	300,857.53	329,474.53	.48
TOTAL	PUBLIC SAFETY	630,332.06	.00	1,230.03	300,857.53	329,474.53	.48
TOTAL	RECORDS MANAGEMENT COUNTY	670,448.06	.00	1,230.03	300,939.30	369,508.76	.45

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SELECTION CRITERIA: ALL

FUND - 235 - RECORDS MGMT DIST CLERK

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
450110	RECORDS MGMT DIST CLERK	80,291.00	.00	1,320.00	8,286.09	72,004.91	.10
TOTAL	DISTRICT CLERK	80,291.00	.00	1,320.00	8,286.09	72,004.91	.10
TOTAL	GENERAL ADMINISTRATION	80,291.00	.00	1,320.00	8,286.09	72,004.91	.10
TOTAL	RECORDS MGMT DIST CLERK	80,291.00	.00	1,320.00	8,286.09	72,004.91	.10

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SELECTION CRITERIA: ALL

FUND - 237 - DIST CLERK RECORDS PRESER

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
45030	DISTRICT CLERK REC PRESV	170,000.00	.00	.00	169,442.50	557.50	1.00
TOTAL	DISTRICT CLERK	170,000.00	.00	.00	169,442.50	557.50	1.00
TOTAL	JUDICIAL	170,000.00	.00	.00	169,442.50	557.50	1.00
TOTAL	DIST CLERK RECORDS PRESER	170,000.00	.00	.00	169,442.50	557.50	1.00

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SELECTION CRITERIA: ALL

FUND - 238 - COURT GUARDIANSHIP

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40933	COURT GUARDIANSHIP	32,000.00	.00	.00	12,178.62	19,821.38	.38
TOTAL	NON-DEPARTMENTAL	32,000.00	.00	.00	12,178.62	19,821.38	.38
TOTAL	JUDICIAL	32,000.00	.00	.00	12,178.62	19,821.38	.38
TOTAL	COURT GUARDIANSHIP	32,000.00	.00	.00	12,178.62	19,821.38	.38

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SELECTION CRITERIA: ALL

FUND - 239 - COURT REPORTER SVC FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4269	COURT REPORTER CCL 1	3,650.00	.00	.00	369.00	3,281.00	.10
TOTAL	COURT REPORTER CCL 1	3,650.00	.00	.00	369.00	3,281.00	.10
4279	COURT REPORTER CCL 2	5,100.00	.00	.00	433.12	4,666.88	.08
TOTAL	COURT REPORTER CCL 2	5,100.00	.00	.00	433.12	4,666.88	.08
4299	COURT REPORTER CCL 3	12,714.00	.00	.00	8,082.10	4,631.90	.64
TOTAL	COURT REPORTER CCL 3	12,714.00	.00	.00	8,082.10	4,631.90	.64
4309	COURT REPORTER CCL 4	4,600.00	.00	.00	1,173.00	3,427.00	.26
TOTAL	COURT REPORTER CCL 4	4,600.00	.00	.00	1,173.00	3,427.00	.26
4319	COURT REPORTER CCL 5	3,900.00	.00	.00	1,074.05	2,825.95	.28
TOTAL	COURT REPORTER CCL 5	3,900.00	.00	.00	1,074.05	2,825.95	.28
4349	COURT REPORTER 9TH DC	4,450.00	.00	.00	1,508.00	2,942.00	.34
TOTAL	COURT REPORTER 9TH DC	4,450.00	.00	.00	1,508.00	2,942.00	.34
4369	COURT REPORTER 410 DC	10,300.00	.00	.00	3,794.02	6,505.98	.37
TOTAL	COURT REPORTER 410 DC	10,300.00	.00	.00	3,794.02	6,505.98	.37
4379	COURT REPORTER 221 DC	4,000.00	.00	.00	.00	4,000.00	.00
TOTAL	COURT REPORTER 221 DC	4,000.00	.00	.00	.00	4,000.00	.00
4389	COURT REPORTER 284 DC	9,500.00	.00	.00	9,245.21	254.79	.97
TOTAL	COURT REPORTER 284 DC	9,500.00	.00	.00	9,245.21	254.79	.97
4399	COURT REPORTER 359 DC	9,501.00	.00	.00	7,685.00	1,816.00	.81
TOTAL	COURT REPORTER 359 DC	9,501.00	.00	.00	7,685.00	1,816.00	.81
4419	COURT REPORTER 418 DC	10,852.00	.00	.00	.00	10,852.00	.00
TOTAL	COURT REPORTER 418 DC	10,852.00	.00	.00	.00	10,852.00	.00
4429	COURT REPORTER 435 DC	19,550.00	.00	.00	12,344.54	7,205.46	.63
TOTAL	COURT REPORTER 435 DC	19,550.00	.00	.00	12,344.54	7,205.46	.63
465239	COURT REPORTER CT OPS	36,731.00	.00	.00	23,319.18	13,411.82	.63
TOTAL	COURT REPORTER CT OPS	36,731.00	.00	.00	23,319.18	13,411.82	.63
TOTAL	JUDICIAL	134,848.00	.00	.00	69,027.22	65,820.78	.51
TOTAL	COURT REPORTER SVC FUND	134,848.00	.00	.00	69,027.22	65,820.78	.51

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FUND - 240 - COURTHOUSE SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5121240	COURTHOUSE SECURITY	372,678.96	.00	23,402.34	164,358.64	208,320.32	.44
TOTAL	JAIL	372,678.96	.00	23,402.34	164,358.64	208,320.32	.44
TOTAL	PUBLIC SAFETY	372,678.96	.00	23,402.34	164,358.64	208,320.32	.44
TOTAL	COURTHOUSE SECURITY	372,678.96	.00	23,402.34	164,358.64	208,320.32	.44

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SELECTION CRITERIA: ALL

FUND - 241 - COURT TECHNOLOGY CNTY/DIS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
426241	CCL 1-CITY/DIST CT TECH	1,312.00	.00	37.99	151.96	1,160.04	.12
TOTAL	COUNTY COURT AT LAW #1	1,312.00	.00	37.99	151.96	1,160.04	.12
427241	CCL 2-CITY/DIST CT TECH	3,868.90	.00	.00	2,466.33	1,402.57	.64
TOTAL	COUNTY COURT AT LAW #2	3,868.90	.00	.00	2,466.33	1,402.57	.64
429241	CCL 3-CITY/DIST CT TECH	1,624.00	.00	.00	121.00	1,503.00	.07
TOTAL	COUNTY COURT AT LAW #3	1,624.00	.00	.00	121.00	1,503.00	.07
430241	CCL 4-CITY/DIST CT TECH	1,503.75	.00	.00	503.75	1,000.00	.33
TOTAL	COUNTY COURT AT LAW #4	1,503.75	.00	.00	503.75	1,000.00	.33
431241	CCL 5-CITY/DIST CT TECH	1,356.00	.00	.00	189.95	1,166.05	.14
TOTAL	COUNTY COURT AT LAW #5	1,356.00	.00	.00	189.95	1,166.05	.14
434241	9TH DC-CITY/DIST CT TECH	1,356.00	.00	37.99	580.64	775.36	.43
TOTAL	9TH DISTRICT COURT	1,356.00	.00	37.99	580.64	775.36	.43
436241	410TH DC-CITY/DIST CT TECH	1,000.00	.00	.00	1,000.00	.00	1.00
TOTAL	410th DISTRICT COURT	1,000.00	.00	.00	1,000.00	.00	1.00
437241	221ST DC-CITY/DIST CT TECH	1,312.00	.00	.00	129.50	1,182.50	.10
TOTAL	221ST DISTRICT COURT	1,312.00	.00	.00	129.50	1,182.50	.10
438241	284TH DC-CITY/DIST CT TECH	1,312.00	.00	.00	454.80	857.20	.35
TOTAL	284TH DISTRICT COURT	1,312.00	.00	.00	454.80	857.20	.35
439241	359TH DC-CITY/DIST CT TECH	1,312.00	.00	22.20	133.20	1,178.80	.10
TOTAL	359TH DISTRICT COURT	1,312.00	.00	22.20	133.20	1,178.80	.10
441241	418TH DC-CITY/DIST CT TECH	624.00	.00	.00	103.60	520.40	.17
TOTAL	418TH DISTRICT COURT	624.00	.00	.00	103.60	520.40	.17
442241	435TH DC-CITY/DIST CT TECH	1,456.00	.00	.00	227.94	1,228.06	.16
TOTAL	435TH DISTRICT COURT	1,456.00	.00	.00	227.94	1,228.06	.16
4659241	CT OPNS-CITY/DIST CT TECH	4,314.16	.00	.00	3,113.16	1,201.00	.72
TOTAL	COURT OPERATIONS	4,314.16	.00	.00	3,113.16	1,201.00	.72
TOTAL	JUDICIAL	22,350.81	.00	98.18	9,175.83	13,174.98	.41
TOTAL	COURT TECHNOLOGY CNTY/DIS	22,350.81	.00	98.18	9,175.83	13,174.98	.41

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SELECTION CRITERIA: ALL

FUND - 243 - JUSTICE CRT TECHNOLOGY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
455243	JP 1 JUSTICE CT TECH	44,096.62	.00	.00	5,117.25	38,979.37	.12
TOTAL	JUSTICE OF PEACE PCT 1	44,096.62	.00	.00	5,117.25	38,979.37	.12
456243	JP 2 JUSTICE CT TECH	5,540.00	.00	.00	5,119.00	421.00	.92
TOTAL	JUSTICE OF PEACE PCT 2	5,540.00	.00	.00	5,119.00	421.00	.92
457243	JP 3 JUSTICE CT TECH	12,848.67	.00	1,423.10	8,844.75	4,003.92	.69
TOTAL	JUSTICE OF PEACE PCT 3	12,848.67	.00	1,423.10	8,844.75	4,003.92	.69
458243	JP 4 JUSTICE CT TECH	39,700.00	.00	12,128.00	20,646.05	19,053.95	.52
TOTAL	JUSTICE OF PEACE PCT 4	39,700.00	.00	12,128.00	20,646.05	19,053.95	.52
459243	JP 5 JUSTICE CT TECH	5,000.00	.00	.00	5,000.00	.00	1.00
TOTAL	JUSTICE OF PEACE PCT 5	5,000.00	.00	.00	5,000.00	.00	1.00
TOTAL	JUDICIAL	107,185.29	.00	13,551.10	44,727.05	62,458.24	.42
TOTAL	JUSTICE CRT TECHNOLOGY	107,185.29	.00	13,551.10	44,727.05	62,458.24	.42

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SELECTION CRITERIA: ALL

FUND - 244 - JUVENILE CASE MANAGER

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
45512	JP 1-JUVENILE CASE DIV	123,021.00	.00	.00	31,130.93	91,890.07	.25
TOTAL	JUSTICE OF PEACE PCT 1	123,021.00	.00	.00	31,130.93	91,890.07	.25
45612	JP 2-JUVENILE CASE DIV	53,293.00	.00	.00	27,159.21	26,133.79	.51
TOTAL	JUSTICE OF PEACE PCT 2	53,293.00	.00	.00	27,159.21	26,133.79	.51
45712	JP 3-JUVENILE CASE DIV	65,496.00	.00	.00	33,458.32	32,037.68	.51
TOTAL	JUSTICE OF PEACE PCT 3	65,496.00	.00	.00	33,458.32	32,037.68	.51
45812	JP 4-JUVENILE CASE DIV	63,971.00	.00	.00	27,807.39	36,163.61	.43
TOTAL	JUSTICE OF PEACE PCT 4	63,971.00	.00	.00	27,807.39	36,163.61	.43
TOTAL	JUDICIAL	305,781.00	.00	.00	119,555.85	186,225.15	.39
TOTAL	JUVENILE CASE MANAGER	305,781.00	.00	.00	119,555.85	186,225.15	.39

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SELECTION CRITERIA: ALL

FUND - 246 - BOND SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
5728	BOND SUPERVISION	590,640.00	.00	.00	265,968.64	324,671.36	.45
TOTAL	ADULT PROBATION	590,640.00	.00	.00	265,968.64	324,671.36	.45
TOTAL	PUBLIC SAFETY	590,640.00	.00	.00	265,968.64	324,671.36	.45
TOTAL	BOND SUPERVISION	590,640.00	.00	.00	265,968.64	324,671.36	.45

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SELECTION CRITERIA: ALL

FUND - 247 - BASIC SUPERVISION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	10,000.00	-10,000.00	.00
572221	BASIC SUPERVISION 18-19	250.00	.00	.00	.00	250.00	.00
572222	AP - BASIC SUPERVIS FY19	1,186,654.17	.00	.00	1,186,654.17	.00	1.00
TOTAL	ADULT PROBATION	1,186,904.17	.00	.00	1,186,654.17	250.00	1.00
TOTAL	PUBLIC SAFETY	1,186,904.17	.00	.00	1,186,654.17	250.00	1.00
TOTAL	BASIC SUPERVISION	1,186,904.17	.00	.00	1,196,654.17	-9,750.00	1.01

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FUND - 248 - COMMUNITY CORRECTIONS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
572522	AP - COMM CORRECT FY19	255,835.08	.00	.00	255,835.08	.00	1.00
TOTAL	ADULT PROBATION	255,835.08	.00	.00	255,835.08	.00	1.00
TOTAL	PUBLIC SAFETY	255,835.08	.00	.00	255,835.08	.00	1.00
TOTAL	COMMUNITY CORRECTIONS	255,835.08	.00	.00	255,835.08	.00	1.00

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FUND - 249 - MENTAL IMPAIRMENTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
572722	AP - MENTAL IMPARI FY19	50,921.42	.00	.00	50,921.42	.00	1.00
572822	AP - IN-HOUSE COUNSL FY19	20,748.18	.00	.00	20,748.18	.00	1.00
572922	AP - PRE-TRIAL DVRSN FY19	29,446.00	.00	.00	29,446.00	.00	1.00
TOTAL	ADULT PROBATION	101,115.60	.00	.00	101,115.60	.00	1.00
TOTAL	PUBLIC SAFETY	101,115.60	.00	.00	101,115.60	.00	1.00
TOTAL	MENTAL IMPAIRMENTS	101,115.60	.00	.00	101,115.60	.00	1.00

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FUND - 254 - CONTRACT ELECTION SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
49041	CONTRACT ELEC DIRECT PAID	.00	.00	.00	90,738.08	-90,738.08	.00
49042	CONTRACT ELECT PAYROLL	.00	.00	175.00	81,890.53	-81,890.53	.00
TOTAL	ELECTIONS	.00	.00	175.00	172,628.61	-172,628.61	.00
TOTAL	ELECTIONS	.00	.00	175.00	172,628.61	-172,628.61	.00
TOTAL	CONTRACT ELECTION SERVICE	.00	.00	175.00	172,628.61	-172,628.61	.00

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SELECTION CRITERIA: ALL

FUND - 256 - MOCO GRANTS

ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40670101	UASI 17-COM PREP/REG PLAN	181,526.80	.00	170.44	73,876.89	107,649.91	.41
40670102	UASI 18-COM PREP & REG PL	392,767.00	.00	9,443.34	50,242.23	342,524.77	.13
TOTAL	COM PREP & REGIONAL PLAN	574,293.80	.00	9,613.78	124,119.12	450,174.68	.22
40670301	UASI 17-EOC/REG TECH SUST	169,207.67	.00	30,831.22	43,346.28	125,861.39	.26
40670302	UASI 18-EOC/REG TECH SUST	162,955.00	.00	33,979.94	77,220.78	85,734.22	.47
TOTAL	EOC/REG TECH SUSTAINMENT	332,162.67	.00	64,811.16	120,567.06	211,595.61	.36
40670401	UASI 17-M & A	67,403.16	.00	.00	8,276.64	59,126.52	.12
40670402	UASI 18-M & A	92,172.29	.00	.00	6,149.87	86,022.42	.07
TOTAL	M & A	159,575.45	.00	.00	14,426.51	145,148.94	.09
40670502	UASI 18-EOC ENHANCEMENTS	150,685.00	.00	.00	177.14	150,507.86	.00
TOTAL	EOC ENHANCEMENTS	150,685.00	.00	.00	177.14	150,507.86	.00
40670601	UASI 17-1ST RESP FC SPEC	470,300.00	.00	1,560.00	32,987.34	437,312.66	.07
40670602	UASI 18-FR FC SPEC TEAM	333,000.00	.00	.00	.00	333,000.00	.00
TOTAL	1ST RESP FC SPEC TEAM SUS	803,300.00	.00	1,560.00	32,987.34	770,312.66	.04
40670701	UASI 17-1ST RESP LE SP RS	421,011.68	.00	.00	2,253.98	418,757.70	.01
40670702	UASI 18-FR LE SPEC RESPON	511,866.50	.00	.00	.00	511,866.50	.00
TOTAL	1ST RESP LE SPEC RESPONSE	932,878.18	.00	.00	2,253.98	930,624.20	.00
40670801	UASI 18- PUB SAFETY VIDEO	200,000.00	.00	.00	.00	200,000.00	.00
TOTAL	PUBLIC SAFETY VIDEO INIT	200,000.00	.00	.00	.00	200,000.00	.00
40670901	UASI 18-LE SWAT SUSTAIN	78,000.00	.00	31,120.00	31,120.00	46,880.00	.40
TOTAL	LE SWAT SUSTAINMENT	78,000.00	.00	31,120.00	31,120.00	46,880.00	.40
TOTAL	HSGP GRANTS	3,230,895.10	.00	107,104.94	325,651.15	2,905,243.95	.10
TOTAL	EMERGENCY MANAGEMENT	3,230,895.10	.00	107,104.94	325,651.15	2,905,243.95	.10
TOTAL	PUBLIC SAFETY	3,230,895.10	.00	107,104.94	325,651.15	2,905,243.95	.10
TOTAL	MOCO GRANTS	3,230,895.10	.00	107,104.94	325,651.15	2,905,243.95	.10

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FUND - 260 - FEDERAL ARRA GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
60007	BRINSAP	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	COUNTY ENGINEER	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	PUBLIC TRANSPORTATION	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	FEDERAL ARRA GRANTS	500,000.00	.00	.00	.00	500,000.00	.00

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FUND - 261 - CC VITAL RECORDS PRES FND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
403261	VITAL RECORDS PRES	18,500.00	.00	.00	13,546.38	4,953.62	.73
TOTAL	COUNTY CLERK	18,500.00	.00	.00	13,546.38	4,953.62	.73
TOTAL	GENERAL ADMINISTRATION	18,500.00	.00	.00	13,546.38	4,953.62	.73
TOTAL	CC VITAL RECORDS PRES FND	18,500.00	.00	.00	13,546.38	4,953.62	.73

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SELECTION CRITERIA: ALL

FUND - 358 - MONTG CO DEBT SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6915	ROAD BONDS SER 06B-65MIL	500.00	.00	.00	500.00	.00	1.00
TOTAL	ROAD BONDS SER 06B-65MIL	500.00	.00	.00	500.00	.00	1.00
6925	REFUNDING BOND 2010-63.75	352,125.00	.00	.00	.00	352,125.00	.00
TOTAL	REFUNDING BOND 2010-63.75	352,125.00	.00	.00	.00	352,125.00	.00
6926	CERT OBLIGN 2010A-\$9.055M	929,775.00	.00	.00	910,800.00	18,975.00	.98
TOTAL	CERT OBLIGN 2010A-\$9.055M	929,775.00	.00	.00	910,800.00	18,975.00	.98
6927	C/O 2010B BABS-\$23.395 M	1,218,239.00	.00	.00	608,311.89	609,927.11	.50
TOTAL	C/O 2010B BABS-\$23.395 M	1,218,239.00	.00	.00	608,311.89	609,927.11	.50
6929	REFUNDING BOND 2012-\$35	2,801,525.00	.00	.00	2,303,177.50	498,347.50	.82
TOTAL	REFUNDING BOND 2012-\$35	2,801,525.00	.00	.00	2,303,177.50	498,347.50	.82
6932	C/O 2012-\$14.5	974,332.00	.00	.00	775,430.64	198,901.36	.80
TOTAL	C/O 2012-\$14.5	974,332.00	.00	.00	775,430.64	198,901.36	.80
6933	C/O 2012A-\$13,350,000	794,125.00	.00	.00	534,425.00	259,700.00	.67
TOTAL	C/O 2012A-\$13,350,000	794,125.00	.00	.00	534,425.00	259,700.00	.67
6935	REFUNDING BONDS 2014	6,806,469.00	.00	.00	6,749,012.50	57,456.50	.99
TOTAL	REFUNDING BONDS 2014	6,806,469.00	.00	.00	6,749,012.50	57,456.50	.99
6936	L/T REFUND 2014A 73510000	7,600,625.00	.00	.00	5,985,375.00	1,615,250.00	.79
TOTAL	L/T REFUND 2014A 73510000	7,600,625.00	.00	.00	5,985,375.00	1,615,250.00	.79
6937	REFUNDING BONDS 2016	2,945,350.00	.00	.00	1,472,623.75	1,472,726.25	.50
TOTAL	REFUNDING BONDS 2016	2,945,350.00	.00	.00	1,472,623.75	1,472,726.25	.50
6938	ROAD BONDS 2016-\$53.14MIL	2,713,600.00	.00	.00	1,486,798.75	1,226,801.25	.55
TOTAL	ROAD BONDS 2016-\$53.14MIL	2,713,600.00	.00	.00	1,486,798.75	1,226,801.25	.55
6939	REFUNDING BONDS 2016A	2,071,588.00	.00	.00	1,035,742.50	1,035,845.50	.50
TOTAL	REFUNDING BONDS 2016A	2,071,588.00	.00	.00	1,035,742.50	1,035,845.50	.50
6940	ROAD BONDS 2016A	4,298,700.00	.00	.00	2,564,948.75	1,733,751.25	.60
TOTAL	ROAD BONDS 2016A	4,298,700.00	.00	.00	2,564,948.75	1,733,751.25	.60
6942	ROAD BONDS, SERIES 2018	3,408,725.00	.00	.00	2,364,868.75	1,043,856.25	.69
TOTAL	ROAD BONDS, SERIES 2018	3,408,725.00	.00	.00	2,364,868.75	1,043,856.25	.69
6943	REF BONDS, SERIES 2018	29,696,307.95	.00	.00	29,152,919.38	543,388.57	.98
TOTAL	REF BONDS, SERIES 2018	29,696,307.95	.00	.00	29,152,919.38	543,388.57	.98
6944	ROAD BONDS, SERIES 2018B	3,700,164.75	.00	.00	1,751,537.51	1,948,627.24	.47
TOTAL	ROAD BONDS, SERIES 2018B	3,700,164.75	.00	.00	1,751,537.51	1,948,627.24	.47
TOTAL	DEBT SERVICE	70,312,150.70	.00	.00	57,696,471.92	12,615,678.78	.82

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FUND - 358 - MONTG CO DEBT SERVICE

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	MONTG CO DEBT SERVICE	70,312,150.70	.00	.00	57,696,471.92	12,615,678.78	.82

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SELECTION CRITERIA: ALL

FUND - 40012 - C/P-CERT OBLIGN 2012

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
406121	SECURITY CAM REPL-CT HSE	200,000.00	.00	.00	.00	200,000.00	.00
TOTAL	MAJOR PROJ 2012-EMER MGMT	200,000.00	.00	.00	.00	200,000.00	.00
503121	NETWK CLOSET ACCESS-CJIS	400,000.00	.00	11,335.64	11,335.64	388,664.36	.03
TOTAL	MAJOR PROJ 2012 - IT	400,000.00	.00	11,335.64	11,335.64	388,664.36	.03
510120	COUNTY WIDE ROOF PROJECT	1,304,250.00	.00	393,217.85	773,845.00	530,405.00	.59
510121	AC NEW SECURITY IT ROOMS	150,000.00	.00	.00	.00	150,000.00	.00
510122	JP3 CARPET INSTALL	60,000.00	.00	828.61	57,438.93	2,561.07	.96
510123	VETERANS REMODEL	10,000.00	.00	.00	6,623.54	3,376.46	.66
510124	HVAC CONTROLS-JUV/BLD MNT	195,750.00	.00	182,536.87	195,750.00	.00	1.00
TOTAL	MAJOR PRO 2012-BLD MNT	1,720,000.00	.00	576,583.33	1,033,657.47	686,342.53	.60
512121	A/C UNIT - JAIL	80,000.00	.00	30,871.64	43,354.50	36,645.50	.54
TOTAL	CAPITAL PROJ 2012 - JAIL	80,000.00	.00	30,871.64	43,354.50	36,645.50	.54
TOTAL	CAPITAL PROJECTS	2,400,000.00	.00	618,790.61	1,088,347.61	1,311,652.39	.45
TOTAL	C/P-CERT OBLIGN 2012	2,400,000.00	.00	618,790.61	1,088,347.61	1,311,652.39	.45

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FUND - 40013 - C/P-C/O 2012A-\$15,880,000

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124013	COMMISSIONER PCT 1	525,376.66	.00	.00	359,091.05	166,285.61	.68
TOTAL	COMMISSIONER PCT 1	525,376.66	.00	.00	359,091.05	166,285.61	.68
TOTAL	CAPITAL PROJECTS	525,376.66	.00	.00	359,091.05	166,285.61	.68
TOTAL	C/P-C/O 2012A-\$15,880,000	525,376.66	.00	.00	359,091.05	166,285.61	.68

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SELECTION CRITERIA: ALL

FUND - 40014 - C/P P-T TOLL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
61340214	COMMISSIONER PCT 2	5,336,976.50	.00	.00	.00	5,336,976.50	.00
TOTAL	COMMISSIONER PCT 2	5,336,976.50	.00	.00	.00	5,336,976.50	.00
61540214	COMMISSIONER PCT 4	5,336,976.54	.00	.00	.00	5,336,976.54	.00
TOTAL	COMMISSIONER PCT 4	5,336,976.54	.00	.00	.00	5,336,976.54	.00
TOTAL	PUBLIC TRANSPORTATION	10,673,953.04	.00	.00	.00	10,673,953.04	.00
TOTAL	C/P P-T TOLL PROJECTS	10,673,953.04	.00	.00	.00	10,673,953.04	.00

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FUND - 40017 - LOCAL CAPITAL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4066001	EM - SECURITY SYSTEM	200,000.00	.00	.00	10,000.00	190,000.00	.05
4066002	EM - RENOVATIONS	30,000.00	.00	.00	.00	30,000.00	.00
TOTAL	CAPITAL PROJ-EMERG MGMT	230,000.00	.00	.00	10,000.00	220,000.00	.04
40912	402 W PHILLIPS PURCHASE	11,000.00	.00	.00	1,000.00	10,000.00	.09
TOTAL	NON-DEPARTMENTAL	11,000.00	.00	.00	1,000.00	10,000.00	.09
43860001	284TH ADA REMODEL	41,000.00	.00	.00	.00	41,000.00	.00
TOTAL	CAPITAL PROJ-294TH DC	41,000.00	.00	.00	.00	41,000.00	.00
46560001	REFLECTIVE TINT (CT HSE)	50,000.00	.00	.00	.00	50,000.00	.00
46560002	BULLETPROOF GLASS/REINFOR	175,000.00	.00	.00	.00	175,000.00	.00
TOTAL	CAPITAL PROJ-COURT OPER	225,000.00	.00	.00	.00	225,000.00	.00
49760001	TREASURER EEQUIPMENT	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	CAPITAL PROJ-TREASURER	10,000.00	.00	.00	.00	10,000.00	.00
4996001	TAX OFFICE CIP	198,709.03	.00	.00	.00	198,709.03	.00
TOTAL	CAPITAL PROJ-TAX OFFICE	198,709.03	.00	.00	.00	198,709.03	.00
50360001	ICAC EVIDENCE STORAGE	495,000.00	.00	23,476.30	485,627.21	9,372.79	.98
50360002	COMPELLANT STORAGE-LOCAL	232,461.00	.00	159,414.28	159,414.28	73,046.72	.69
TOTAL	CAPITAL PROJ-IT	727,461.00	.00	182,890.58	645,041.49	82,419.51	.89
51080	FAIRGROUNDS FACILITY	63,668.24	.00	.00	.00	63,668.24	.00
51083	DISTRICT 2 SHERIFF BLDG	1,573,828.97	.00	2,925.00	2,925.00	1,570,903.97	.00
51084	SPRING CREEK REMODEL PCT3	250,000.00	.00	128,554.21	240,447.24	9,552.76	.96
51089	EXTENSION OFFICE PARKING	747,227.45	.00	739,995.95	747,227.45	.00	1.00
TOTAL	BLDG MAINT/CONSTRUCTION	2,634,724.66	.00	871,475.16	990,599.69	1,644,124.97	.38
51060006	ELECTIONS REMODEL	97,285.41	.00	.78	58,332.04	38,953.37	.60
51060011	COUNTY WIDE ROOF MGMT	150,557.60	.00	54,160.40	50,237.60	100,320.00	.33
51060012	HVAC CTRLS CDBG/LIBRARIES	215,094.92	.00	151,749.59	215,094.92	.00	1.00
51060013	ERP BUILD OUT	894.92	.00	.00	350.14	544.78	.39
51060015	COUNTY ATTORNEY BUILD OUT	30,118.34	.00	.00	18,635.76	11,482.58	.62
51060016	COUNTY WIDE ROOF PROJECT	95,750.00	.00	.00	.00	95,750.00	.00
56060001	RADIO TOWER	2,936,689.54	.00	102,499.55	453,473.55	2,483,215.99	.15
TOTAL	CAPITAL PROJ-BLDG MAINT	3,526,390.73	.00	308,410.32	796,124.01	2,730,266.72	.23
5136001	LONE STAR FLOOR/PARTITION	50,000.00	.00	.00	.00	50,000.00	.00
TOTAL	CIVIC CENTER CAPITAL IMPR	50,000.00	.00	.00	.00	50,000.00	.00
51360001	EXPO/EQUESTRIAN AUDIO UPG	234,000.00	.00	.00	.00	234,000.00	.00
TOTAL	CAPITAL PROJ-CIVIC CENTER	234,000.00	.00	.00	.00	234,000.00	.00
55160001	GENERATOR W/MAINTENANCE	28,884.00	.00	.00	28,884.00	.00	1.00
TOTAL	CAPITAL PROJ-CONSTABLE 1	28,884.00	.00	.00	28,884.00	.00	1.00
63060001	FORENSICS CENTER	4,100,000.00	.00	52,961.25	70,615.00	4,029,385.00	.02

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FUND - 40017 - LOCAL CAPITAL PROJECTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	CAPITAL PROJ-FORENSICS	4,100,000.00	.00	52,961.25	70,615.00	4,029,385.00	.02
TOTAL	CAPITAL PROJECTS	12,017,169.42	.00	1,415,737.31	2,542,264.19	9,474,905.23	.21
TOTAL	LOCAL CAPITAL PROJECTS	12,017,169.42	.00	1,415,737.31	2,542,264.19	9,474,905.23	.21

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FUND - 40018 - C/P ROAD BONDS 2016, \$60M

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124014	COMMISSIONER PCT 1	763,590.74	.00	533,877.76	675,639.13	87,951.61	.88
TOTAL	COMMISSIONER PCT 1	763,590.74	.00	533,877.76	675,639.13	87,951.61	.88
6134014	COMMISSIONER PCT 2	2,043,644.99	.00	1,305,103.27	2,043,644.99	.00	1.00
TOTAL	COMMISSIONER PCT 2	2,043,644.99	.00	1,305,103.27	2,043,644.99	.00	1.00
6144014	COMMISSIONER PCT 3	1,395,495.77	.00	132,432.04	708,795.46	686,700.31	.51
TOTAL	COMMISSIONER PCT 3	1,395,495.77	.00	132,432.04	708,795.46	686,700.31	.51
6154014	COMMISSIONER PCT 4	4,889,703.71	.00	3,665,196.68	4,886,818.59	2,885.12	1.00
TOTAL	COMMISSIONER PCT 4	4,889,703.71	.00	3,665,196.68	4,886,818.59	2,885.12	1.00
TOTAL	CAPITAL PROJECTS	9,092,435.21	.00	5,636,609.75	8,314,898.17	777,537.04	.91
TOTAL	C/P ROAD BONDS 2016, \$60M	9,092,435.21	.00	5,636,609.75	8,314,898.17	777,537.04	.91

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SELECTION CRITERIA: ALL

FUND - 40019 - C/P ROAD BONDS 2016A

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124015	COMMISSIONER PCT1	724,836.42	.00	568,864.31	710,485.25	14,351.17	.98
TOTAL	COMMISSIONER PCT1	724,836.42	.00	568,864.31	710,485.25	14,351.17	.98
6134015	COMMISSIONER PCT 2	4,456,263.36	.00	3,934,436.40	3,961,862.00	494,401.36	.89
TOTAL	COMMISSIONER PCT 2	4,456,263.36	.00	3,934,436.40	3,961,862.00	494,401.36	.89
6144015	COMMISSIONER PCT 3	23,030,032.01	.00	19,125,649.01	23,009,463.06	20,568.95	1.00
TOTAL	COMMISSIONER PCT 3	23,030,032.01	.00	19,125,649.01	23,009,463.06	20,568.95	1.00
6154015	COMMISSIONER PCT 4	9,765,149.49	.00	3,247,943.50	4,479,650.29	5,285,499.20	.46
TOTAL	COMMISSIONER PCT 4	9,765,149.49	.00	3,247,943.50	4,479,650.29	5,285,499.20	.46
TOTAL	CAPITAL PROJECTS	37,976,281.28	.00	26,876,893.22	32,161,460.60	5,814,820.68	.85
TOTAL	C/P ROAD BONDS 2016A	37,976,281.28	.00	26,876,893.22	32,161,460.60	5,814,820.68	.85

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FUND - 40020 - C/P ROAD BONDS 2018

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124016	COMMISSIONER PCT1	11,857,141.22	.00	7,399,103.18	11,488,524.54	368,616.68	.97
TOTAL	COMMISSIONER PCT1	11,857,141.22	.00	7,399,103.18	11,488,524.54	368,616.68	.97
6134016	COMMISSIONER PCT 2	8,762,187.66	.00	4,107,947.59	6,025,855.70	2,736,331.96	.69
TOTAL	COMMISSIONER PCT 2	8,762,187.66	.00	4,107,947.59	6,025,855.70	2,736,331.96	.69
6144016	COMMISSIONER PCT3	14,992,847.85	.00	1,424,971.32	1,832,343.81	13,160,504.04	.12
TOTAL	COMMISSIONER PCT3	14,992,847.85	.00	1,424,971.32	1,832,343.81	13,160,504.04	.12
6154016	COMMISSIONER PCT4	5,000,000.00	.00	.00	.00	5,000,000.00	.00
TOTAL	COMMISSIONER PCT4	5,000,000.00	.00	.00	.00	5,000,000.00	.00
TOTAL	CAPITAL PROJECTS	40,612,176.73	.00	12,932,022.09	19,346,724.05	21,265,452.68	.48
TOTAL	C/P ROAD BONDS 2018	40,612,176.73	.00	12,932,022.09	19,346,724.05	21,265,452.68	.48

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FUND - 40021 - C/P ROAD BONDS 2018B

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
6124017	COMMISSIONER PCT 1	19,000,000.00	.00	3,199,532.38	3,199,532.38	15,800,467.62	.17
TOTAL	COMMISSIONER PCT 1	19,000,000.00	.00	3,199,532.38	3,199,532.38	15,800,467.62	.17
6134017	COMMISSIONER PCT 2	24,000,000.00	.00	.00	.00	24,000,000.00	.00
TOTAL	COMMISSIONER PCT 2	24,000,000.00	.00	.00	.00	24,000,000.00	.00
6144017	COMMISSIONER PCT 3	3,600,000.00	.00	.00	.00	3,600,000.00	.00
TOTAL	COMMISSIONER PCT 3	3,600,000.00	.00	.00	.00	3,600,000.00	.00
6154017	COMMISSIONER PCT 4	43,000,000.00	.00	48,849.50	48,849.50	42,951,150.50	.00
TOTAL	COMMISSIONER PCT 4	43,000,000.00	.00	48,849.50	48,849.50	42,951,150.50	.00
TOTAL	CAPITAL PROJECTS	89,600,000.00	.00	3,248,381.88	3,248,381.88	86,351,618.12	.04
TOTAL	C/P ROAD BONDS 2018B	89,600,000.00	.00	3,248,381.88	3,248,381.88	86,351,618.12	.04

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FUND - 500 - TOLL ROAD AUTHORITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
50002	249 TOLL PROJECT	73,416,931.06	.00	45,210,278.29	66,660,392.39	6,756,538.67	.91
500020	WETLANDS MITIGATION	87,300.00	.00	.00	.00	87,300.00	.00
TOTAL	249 TOLL PROJECT	73,504,231.06	.00	45,210,278.29	66,660,392.39	6,843,838.67	.91
50003	242 TOLL PROJECT	283,436.78	.00	.00	99,909.70	183,527.08	.35
TOTAL	242 TOLL PROJECT	283,436.78	.00	.00	99,909.70	183,527.08	.35
TOTAL	PUBLIC TRANSPORTATION	73,787,667.84	.00	45,210,278.29	66,760,302.09	7,027,365.75	.90
TOTAL	TOLL ROAD AUTHORITY	73,787,667.84	.00	45,210,278.29	66,760,302.09	7,027,365.75	.90

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SELECTION CRITERIA: ALL

FUND - 501 - MCTRA DEBT SERVICE FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
50101	SR LIEN REV BONDS 2018	4,467,157.53	.00	.00	2,192,000.00	2,275,157.53	.49
TOTAL	SR LIEN REV BONDS 2018	4,467,157.53	.00	.00	2,192,000.00	2,275,157.53	.49
TOTAL	DEBT SERVICE FUNDS	4,467,157.53	.00	.00	2,192,000.00	2,275,157.53	.49
TOTAL	MCTRA DEBT SERVICE FUND	4,467,157.53	.00	.00	2,192,000.00	2,275,157.53	.49

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FUND - 670 - SELF INSURANCE MEDICAL FD

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4023	EMPLOYEE HEALTH	.00	.00	.00	16,339,969.61	-16,339,969.61	.00
4024	RETIREE HEALTH	.00	.00	.00	1,746,252.20	-1,746,252.20	.00
4025	OPTIONAL BENEFITS	.00	.00	.00	761,468.90	-761,468.90	.00
4028	COBRA COVERAGE	.00	.00	.00	48,305.49	-48,305.49	.00
4029	EMPLOYEE LIFE	.00	.00	.00	73,110.52	-73,110.52	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	18,969,106.72	-18,969,106.72	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	18,969,106.72	-18,969,106.72	.00
TOTAL	SELF INSURANCE MEDICAL FD	.00	.00	.00	18,969,106.72	-18,969,106.72	.00

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FUND - 671 - SELF INSURANCE W/C FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40210	RISK MGT-WORKERS COMP	.00	.00	.00	493,620.97	-493,620.97	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	493,620.97	-493,620.97	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	493,620.97	-493,620.97	.00
TOTAL	SELF INSURANCE W/C FUND	.00	.00	.00	493,620.97	-493,620.97	.00

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FUND - 672 - SELF INS ACIDENT AND LIAB

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40220	RISK MGT-PROP/CASLTY/LIAB	.00	.00	50,753.63	916,093.86	-916,093.86	.00
TOTAL	RISK MANAGEMENT	.00	.00	50,753.63	916,093.86	-916,093.86	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	50,753.63	916,093.86	-916,093.86	.00
6	INTERNAL SERVICE FUND	26,967.00	.00	.00	.00	26,967.00	.00
TOTAL	INTERNAL SERVICE FUND	26,967.00	.00	.00	.00	26,967.00	.00
TOTAL	INTERNAL SERVICE FUND	26,967.00	.00	.00	.00	26,967.00	.00
TOTAL	SELF INS ACIDENT AND LIAB	26,967.00	.00	50,753.63	916,093.86	-889,126.86	33.97

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SELECTION CRITERIA: ALL

FUND - 673 - WELLNESS CLINIC

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
4026	WELLNESS CLINIC	.00	.00	.00	748,516.66	-748,516.66	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	748,516.66	-748,516.66	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	748,516.66	-748,516.66	.00
TOTAL	WELLNESS CLINIC	.00	.00	.00	748,516.66	-748,516.66	.00
TOTAL REPORT		717,053,052.35	.00	105,555,682.12	374,951,556.79	342,101,495.56	.52