

2019 JUL 23 AM 8:20

# PAYROLL CHANGE REQUEST FORM

**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**

Court Packet #

35

MONTGOMERY COUNTY, TX.

SECTION A: TO BE COMPLETED BY THE REQUESTING DEPARTMENT. Fill out all areas in Section A		
EMPLOYEE NAME:	Jacqueline Fitzsimmons	EMPLOYEE NO:
REQUESTOR (PRINT NAME):	Angela Blocker	EFFECTIVE DATE:
AUTHORIZED SIGNATURE:		
	FROM	TO
DEPARTMENT # - JOB CLASS # - POSITION #	495.4308.5	495.4308.5
DEPARTMENT NAME	County Auditor	County Auditor
JOB TITLE	Accts Payable Asst	Accts Payable Asst
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 checked="" type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME <input checked="" 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:	1398.65	0
SALARY SUPPLEMENT:		
TOTAL BASE PAY:	1398.65	
BI-WEEKLY: LONGEVITY		
BI-WEEKLY: CERTIFICATION		
BI-WEEKLY: STIPEND		
TOTAL PAY:	\$0.00	\$0.00
BI-WEEKLY: CELL PHONE ALLOWANCE		
<input type="checkbox"/> REPLACEMENT FOR _____ OR <input type="checkbox"/> NEW POSITION		
REASON FOR CHANGE(S):		
<input 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 checked="" type="checkbox"/> UNPAID LEAVE OF ABSENCE <input type="checkbox"/> RETURN FROM UNPAID LEAVE OF ABSENCE <input checked="" 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		
Maternity Leave		
SECTION B: TO BE COMPLETED BY THE COUNTY BUDGET OFFICER		
CURRENT FY BUDGETED SALARY	\$36,364.83	SALARY ANNUALIZED
		ANNUAL BUDGETED HOURS
FY		BUDGET WILL INCREASE BY
SOURCE OF FUNDING:		
BUDGET AMENDMENT WILL BE NEEDED IN THE AMOUNT OF		REVIEWED BY BUDGET OFFICER
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 type="checkbox"/> YES <input checked="" type="checkbox"/> NO		
SECTION C: TO BE COMPLETED BY HUMAN RESOURCES		
DATE OF HIRE	01-04-18	JOB GRADE
MINIMUM		MIDPOINT
LOCATOR CODES	EE-1.11. AUD	MAXIMUM
<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) 07-30-19 Consent

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

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MONTGOMERY COUNTY



2019 JUL 23 PM 4:33

# PAYROLL CHANGE REQUEST FORM

Court Packet #

36

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

MONTGOMERY COUNTY, TX.

SECTION A: TO BE COMPLETED BY THE REQUESTING DEPARTMENT. Fill out all areas in Section A			
EMPLOYEE NAME: Jacqueline Fitzsimmons		EMPLOYEE NO: 013503	
REQUESTOR (PRINT NAME): Angela Blocker		EFFECTIVE DATE: 7/22/19 - 6/20/19	
AUTHORIZED SIGNATURE: <i>Angela Blocker</i>		per Angie Blocker	
FROM		TO	
DEPARTMENT # - JOB CLASS # - POSITION #		495.4308.5	
DEPARTMENT NAME		County Auditor	
JOB TITLE		Accts Payable Asst	
EMPLOYEE STATUS		<input checked="" type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME <input type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> TEMP <input type="checkbox"/> SEASONAL <input 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:		0 <input type="checkbox"/> HOURLY <input checked="" type="checkbox"/> BI-WEEKLY	
SALARY SUPPLEMENT:		0 <input type="checkbox"/> HOURLY <input type="checkbox"/> BI-WEEKLY	
TOTAL BASE PAY:		0 <input type="checkbox"/> HOURLY <input checked="" type="checkbox"/> BI-WEEKLY	
BI-WEEKLY: LONGEVITY			
BI-WEEKLY: CERTIFICATION			
BI-WEEKLY: STIPEND			
TOTAL PAY:		\$0.00	
BI-WEEKLY: CELL PHONE ALLOWANCE			
<input type="checkbox"/> REPLACEMENT FOR _____ OR <input type="checkbox"/> NEW POSITION			
REASON FOR CHANGE(S): <input type="checkbox"/> HIRED <input type="checkbox"/> RE-HIRED <input type="checkbox"/> PROMOTED <input type="checkbox"/> DEMOTED <input type="checkbox"/> TRANSFERRED <input checked="" 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 \$36,364.83		SALARY ANNUALIZED <input checked="" type="checkbox"/> ANNUAL BUDGETED HOURS 2080	
FY _____ BUDGET WILL INCREASE BY _____			
SOURCE OF FUNDING: _____			
BUDGET AMENDMENT WILL BE NEEDED IN THE AMOUNT OF _____		REVIEWED BY BUDGET OFFICER <i>AB</i>	
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 type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
SECTION C: TO BE COMPLETED BY HUMAN RESOURCES			
DATE OF HIRE 01-04-18		JOB GRADE _____ COMPA-RATIO _____ %	
MINIMUM _____ MIDPOINT _____		MAXIMUM _____	
LOCATOR CODES _____		HOURS DUE AT SEPARATION	
<input type="checkbox"/> POSITION NOT COVERED BY CIVIL SERVICE <input type="checkbox"/> POSITION COVERED BY CIVIL SERVICE EFFECTIVE _____		<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 checked="" type="checkbox"/> NO BENEFITS DUE	

DATE APPROVED BY COMMISSIONERS COURT: (if needed) 07-30-19 consent

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

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MONTGOMERY COUNTY

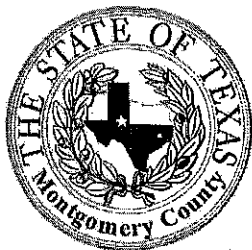
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# Project status

Indicator	Prior Period	Current Period	Next Period	Comments
Project Overall Status	Green	Green	Green	
Scope	Green	Green	Green	
Budget	Green	Green	Green	
Schedule	Green	Green	Green	
Resources	Green	Green	Green	
Governance	Green	Green	Green	
Other Concerns	Green	Green	Green	

Green	Concerns are identified, understood, managed and on track to meet objectives.
Yellow	Moderate issues exist, but remedies are in place with a reasonable chance of resolving them.
Red	Significant issues exist and immediate attention is required.



# 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  
1<sup>st</sup> Assistant County Auditor

Date: July 9, 2019

To: Commissioners' Court

From: Rakesh Pandey, County Auditor *RP*

Re: Financial Report – Emergency Services District #1

The attached annual audit was submitted, in compliance with §775.082, Texas Health and Safety Code, and received on June 24, 2019. The report includes the following information:

Independent Audit Report	Brookswatson & Co., PLLC
Present fairly yes/no	Yes
FY 2018 Net Position	\$9,858,584
increase/(decrease) from prior year	\$1,677,422
Revenues increase/(decrease)	\$238,773
Reason	Increased property taxes and sales taxes.
Expenditures increase/(decrease)	\$879,662
Reason	Increase in salaries and benefits.
Material Weakness	None
If yes, explain	
Significant Deficiencies	None
If yes, explain	

The district ceased operations and merged with ESD 12 as of January 31, 2018. This resulted in a 4 month audited period. In order to provide comparable information, they calculated the 2017 figures as 33% of the 12 month fiscal year.

RP/mo

cc: File



***ANNUAL FINANCIAL REPORT***

of the

**Montgomery County Emergency Services District No. 1**

**For the Period Beginning October 1, 2017 and  
Ending January 31, 2018**

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# Montgomery County Emergency Services District No. 1

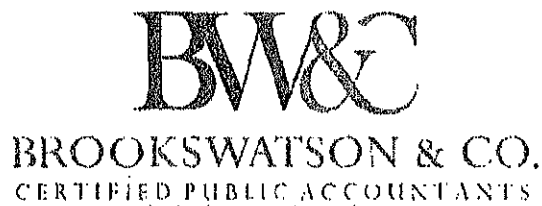
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January 31, 2018

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## ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Commissioners of the  
Montgomery County Emergency Services District No. 1:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of the Montgomery County Emergency Services District No. 1 (the "District"), as of January 31, 2018 and for the period from October 1, 2017 through January 31, 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***

The District's 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. 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 opinion.

#### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund as of January 31, 2018, and the respective changes in financial position for the period from October 1, 2017 through January 31, 2018 in accordance with accounting principles generally accepted in the United States of America.

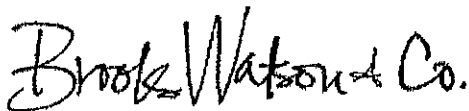
#### *Emphasis of Matter*

As discussed in Note V.F. to the financial statements, due to a prior year accounting error, the District restated its beginning net position within governmental activities. Our opinion was not modified with respect to this matter.

#### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and 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.



BrooksWatson & Co., PLLC  
Certified Public Accountants  
Houston, Texas  
June 17, 2019



***MANAGEMENT'S DISCUSSION  
AND ANALYSIS***

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# Montgomery County Emergency Services District No. 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Period from October 1, 2017 through January 31, 2018

The purpose of the Management's Discussion and Analysis (the "MD&A") is to give the readers an objective and easily readable analysis of the financial activities of the Montgomery County Emergency Services District No. 1 (the "District") for the period from October 1, 2017 through January 31, 2018 (the "period"). The District consolidated their operations with Montgomery County Emergency Services District No. 12 ("District No. 12") on February 1, 2018 (the "merger date"). A new entity was formed on the merger date under the new name Montgomery County ESD 1, and all assets and liabilities were transferred to the new entity. The District was discontinued upon the merger and transfer to the new entity. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the District's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Governmental Accounting Standards Board (GASB) Statement No. 34 establishes the content of the minimum requirements for MD&A. Please read the MD&A in conjunction with the District's financial statements, which follow this section.

### THE STRUCTURE OF OUR ANNUAL REPORT

The annual financial report is presented as compliant with the financial reporting model in effect pursuant to GASB Statement No. 34. The financial reporting model requires governments to present certain basic financial statements as well as a Management's Discussion and Analysis (MD&A) and certain other Required Supplementary Information (RSI). The basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements.

#### Government-Wide Statements

The government-wide statements report information for the District as a whole. These statements include transactions and balances relating to all assets, including capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the District as an economic entity. The Statement of Net Position and the Statement of Activities report information on the District's activities that enable the reader to understand the financial condition of the District. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the District's assets and liabilities. The difference between the two is 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 is improving or deteriorating. Other non-financial factors, such as the District's operating performance need to be considered to assess the overall health of the District.



# Montgomery County Emergency Services District No. 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period from October 1, 2017 through January 31, 2018

The Statement of Activities presents information showing how the District's net position changed during the most recent year. All changes in the net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities present the District using one class of activity:

1. Governmental Activities – The District's emergency service operations are reported here.

The government-wide financial statements can be found after the MD&A within this report.

### FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the District. They are usually segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The District's operations are reported using governmental funds.

#### **Governmental Funds**

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

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

The District maintains one governmental fund, the general fund.

The general fund is used to report the District's activities. The District adopts an annual unappropriated budget for its general fund. A budgetary comparison schedule has been provided to demonstrate compliance with this budget.

# Montgomery County Emergency Services District No. 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period from October 1, 2017 through January 31, 2018

### Notes to Financial Statements

The 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. The notes can be found after the financial statements within this report.

### Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information ("RSI"). The RSI that GASB Statement No. 34 requires includes a budgetary comparison schedule for the general fund and schedules covering the District's pension. The RSI can be found after the notes to the financial statements within this report.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the District's financial position. For the District, assets exceeded liabilities by \$9,858,584 as of January 31, 2018. Unrestricted net position, \$6,694,173, may be used to meet the District's ongoing emergency service operations.

# Montgomery County Emergency Services District No. 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period from October 1, 2017 through January 31, 2018

### Statement of Net Position:

The following table reflects the condensed Statement of Net Position as of January 31, 2018 and September 30, 2017:

	Governmental Activities 1/31/18	Governmental Activities 9/30/17
Current and other assets	\$ 7,752,202	\$ 5,614,702
Capital assets, net	7,027,079	6,747,423
<b>Total Assets</b>	<b>14,779,281</b>	<b>12,362,125</b>
 <b>Deferred Outflows of Resources</b>	 <b>178,894</b>	 <b>613,344</b>
Current liabilities	1,420,753	1,007,576
Long-term liabilities	3,525,507	3,728,910
<b>Total Liabilities</b>	<b>4,946,260</b>	<b>4,736,486</b>
 <b>Deferred Inflows of Resources</b>	 <b>153,331</b>	 <b>57,821</b>
 Net Position:		
Invested in capital assets, net of related debt	3,164,411	3,102,093
Restricted for net pension liability	-	183,642
Unrestricted	6,694,173	4,895,427
<b>Total Net Position</b>	<b>\$ 9,858,584</b>	<b>\$ 8,181,162</b>



# Montgomery County Emergency Services District No. 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period from October 1, 2017 through January 31, 2018

### Statement of Activities:

The following table provides a summary of the District's changes in net position from October 1, 2017 through January 31, 2018 and the estimated comparable period in 2017:

	Governmental Activities 2018	Governmental Activities 2017
<b><u>Expenses</u></b>		
Public safety - fire protection		
Administration	\$ 511,400	\$ 547,696 <sup>1</sup>
Salaries and benefits	2,530,300	1,634,649 <sup>1</sup>
Depreciation	163,992	168,593 <sup>1</sup>
Interest	51,594	26,686 <sup>1</sup>
<b>Total Expenses</b>	<b>3,257,286</b>	<b>2,377,624</b>
<b><u>Program revenues</u></b>		
Charges for services	315,000	372,788 <sup>1</sup>
<b>Net Program Expense</b>	<b>2,942,286</b>	<b>2,004,836</b>
<b><u>General Revenue</u></b>		
Property taxes	3,239,618	3,009,677 <sup>2</sup>
Sales taxes	1,345,462	1,281,831 <sup>1</sup>
Other revenues	24,315	24,783 <sup>1</sup>
Contributions and donations	753	1,050 <sup>1</sup>
Investment income	9,560	5,806 <sup>1</sup>
<b>Total General Revenues</b>	<b>4,619,708</b>	<b>4,323,147</b>
<b>Change in Net Position</b>	<b>\$ 1,677,422</b>	<b>\$ 2,318,311 <sup>3</sup></b>

- (1) The District merged with ESD 1 and ceased operations, effective January 31, 2018. This resulted in a 4-month audited period beginning 10/1/2017 and ending 1/31/2018. In order to provide comparable information to the year ended 1/31/2018, the 2017 figures above were calculated as 33% of the 12-month fiscal year period.
- (2) This represents all property tax revenue for the year ended 9/30/17 since the majority of the taxes were collected during the period 10/1/16 – 1/31/17.
- (3) This represents the net of these adjusted figures and does not reflect a specific change in net position for the period ended 1/31/17.

# Montgomery County Emergency Services District No. 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period from October 1, 2017 through January 31, 2018

The increase in salaries and benefits is primarily due to increase in pension expense, number of employees, and salaries in the current period.

The District reported an increase in overall net position of \$1,677,422.

### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

**Governmental Funds** – The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the year. The unassigned fund balance was \$7,120,599.

The District's general fund reflects a total fund balance of \$7,175,480. There was an increase in the fund balance of \$1,940,710 over the prior year. This increase is primarily attributed to property tax revenues recognized during the period.

### CAPITAL ASSETS

As of the end of the year, the District had invested \$7,027,079 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles and equipment. Major capital asset events during the period include the following:

- The District invested an additional \$425,953 in Station 95 construction costs.
- The District purchased new equipment for \$17,695.

### LONG-TERM DEBT

The District's total outstanding debt obligations and compensated balances increased by \$522,367 or 13% during the year. The total long-term debt outstanding at the close of the year was \$4,473,807.

### GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were under the final budgeted revenues by \$3,637,330 for the period. General fund expenditures were under the final budget by \$5,171,037, primarily due to public safety expenditures being under budget. Loan proceeds of \$254,729 were not budgeted

# Montgomery County Emergency Services District No. 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS *(Continued)*

For the Period from October 1, 2017 through January 31, 2018

for. These variances were the reason for a net positive overall variance of \$1,788,436 over the final budgeted amounts.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District is located in Montgomery County, Texas. The continued development within the District will continue to fuel increased sales and property tax receipts in the coming year for the newly formed district.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. Questions concerning this report or requests for additional financial information should be directed to Montgomery County ESD 1 at 310 N. Danville Street, Suite A, Willis, Texas 77378.

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## *FINANCIAL STATEMENTS*

**Montgomery County**  
**Emergency Services District No. 1**

*STATEMENT OF NET POSITION (Page 1 of 2)*

January 31, 2018

	<u>Governmental Activities</u>
<b><u>Assets</u></b>	
<b>Current Assets</b>	
Cash	\$ 6,089,766
Prepaid expenses	6,996
Receivables:	
Property taxes	856,981
Sales taxes	792,677
Other	5,782
<b>Total Current Assets</b>	<u>7,752,202</u>
<b>Non-Current Assets</b>	
Capital assets, net of accumulated depreciation	
Capital assets - non-depreciable	2,785,281
Capital assets - net depreciable	4,241,798
<b>Total Noncurrent Assets</b>	<u>7,027,079</u>
<b>Total Assets</b>	<u>14,779,281</u>
<b>Deferred Outflows of Resources</b>	
Pension contributions	55,144
Pension assumptions	123,750
<b>Total Deferred Outflows of Resources</b>	<u>\$ 178,894</u>

See notes to Financial Statements

**Montgomery County**  
**Emergency Services District No. 1**  
*STATEMENT OF NET POSITION (Page 2 of 2)*  
January 31, 2018

**Liabilities**

**Current Liabilities**

Accounts payable and accrued expenses	\$ 318,525
Current portion of long-term debt	1,102,228
<b>Total Current Liabilities</b>	<b>1,420,753</b>

**Long-Term Liabilities**

Net pension liability	153,928
Debt due in more than one year	3,371,579
<b>Total Liabilities</b>	<b>4,946,260</b>

**Deferred Inflows of Resources**

Pension actual vs. expected experience	106,662
Pension investment gains	46,669
<b>Total Deferred Inflows of Resources</b>	<b>153,331</b>

**Net Position**

Net investment in capital assets	3,164,411
Unrestricted	6,694,173
<b>Total Net Position</b>	<b>\$ 9,858,584</b>

See Notes to Financial Statements.

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# Montgomery County Emergency Services District No. 1

## STATEMENT OF ACTIVITIES

For the period from October 1, 2017 through January 31, 2018

	<u>Governmental Activities</u>
<b><u>Expenses</u></b>	
Public safety - fire protection	
Administration	\$ 511,400
Salaries and benefits	2,530,300
Depreciation	163,992
Interest	51,594
Total Program Expenses	<u>3,257,286</u>
<b><u>Program revenues</u></b>	
Charges for services	315,000
Net Program Expense	<u>2,942,286</u>
<b><u>General Revenue</u></b>	
Property taxes	3,239,618
Sales taxes	1,345,462
Other revenues	24,315
Contributions and donations	753
Investment income	9,560
Total General Revenues	<u>4,619,708</u>
Change in Net Position	<u>1,677,422</u>
Beginning Net Position	<u>8,181,162</u>
Ending Net Position	<u><u>\$ 9,858,584</u></u>

See Notes to Financial Statements.

# Montgomery County Emergency Services District No. 1

## BALANCE SHEET

January 31, 2018

	<u>General Fund</u>
<b><u>Assets</u></b>	
Cash	\$ 6,089,766
Prepaid expenses	54,881
Receivables:	
Property taxes	856,981
Sales taxes	792,677
Other	5,782
Total Assets	<u>\$ 7,800,087</u>
<b><u>Liabilities</u></b>	
Accounts payable and accrued expenses	\$ 289,225
Total Liabilities	<u>289,225</u>
<b><u>Deferred Inflows of Resources</u></b>	
Unavailable revenue - property taxes	335,382
Total Deferred Inflows of Resources	<u>335,382</u>
<b><u>Fund Balance</u></b>	
Nonspendable - prepaids	54,881
Unassigned	7,120,599
Total Fund Balance	<u>\$ 7,175,480</u>

See Notes to Financial Statements

**Montgomery County**  
**Emergency Services District No. 1**  
**RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET**  
**POSITION**  
**January 31, 2018**

Total fund balance \$ 7,175,480

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

Prepaid expenses within governmental funds due to paying long term debt prior to due date, and therefore reported as a prepaid expense in governmental funds, and reduction of debt in government wide statements.

Prepaid expenses - principal portion of payments	(46,277)
Prepaid expenses - interest portion of payments	(1,608)

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Capital assets, non-depreciable	2,785,281
Capital assets, net depreciable	4,241,798

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

Property taxes receivable	335,382
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Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expense/ expenditure) until then.

Pension contributions	55,144
Pension assumptions	123,750

Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time

Pension actual vs. expected experience	(106,662)
Pension investment gains	(46,669)

capital leases, and compensated absences) and, therefore, are not reported as liabilities in the government funds

Accrued interest	(29,300)
Net pension liability	(153,928)
Compensated absences	(768,041)
Non-current liabilities due in one year	(410,991)
Non-current liabilities due in more than one year	(3,294,775)

<b>Net Position of Governmental Activities</b>	<b>\$ 9,858,584</b>
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See Notes to Financial Statements.

# Montgomery County

## Emergency Services District No. 1

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

For the period from October 1, 2017 through January 31, 2018

	General Fund
<b>Revenues</b>	
Property taxes	\$ 3,081,614
Sales taxes	1,345,462
Charges for services	315,000
Other revenues	24,315
Contributions and donations	753
Investment income	9,560
<b>Total Revenues</b>	<u>4,776,704</u>
<b>Expenditures</b>	
Public safety	2,305,544
Capital outlay	503,987
Debt service:	
Principal	223,739
Interest	57,453
<b>Total Expenditures</b>	<u>3,090,723</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,685,981</u>
<b>Other Financing Sources (Uses)</b>	
Loan proceeds	254,729
<b>Total Other Financing Sources (Uses)</b>	<u>254,729</u>
<b>Net Change in Fund Balance</b>	1,940,710
<b>Beginning Fund Balance</b>	<u>5,234,770</u>
<b>Ending Fund Balance</b>	<u><u>\$ 7,175,480</u></u>

See Notes to Financial Statements.

# Montgomery County

## Emergency Services District No. 1

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

For the period from October 1, 2017 through January 31, 2018

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

Net change in fund balance	\$	1,940,710
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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.

Capital outlay		443,648
Depreciation		(163,992)

Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the funds.		158,004
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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.

Accrued interest		(21,336)
Pension (expense)/income		(312,007)
Compensated absences		(363,810)

The issuance of long-term debt provide 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. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments		96,172
Debt payments treated as prepaid expense in governmental funds		154,762
Loan proceeds		(254,729)

	Change in Net Position	\$ <u>1,677,422</u>
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See Notes to Financial Statements.

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# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS

January 31, 2018

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Government-Wide Financial Statements and Reporting Entity

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

Montgomery County Emergency Services District No. 1 (the "District") operates under Chapter 775, "Emergency Services Districts" of V.T.C.A, Health and Safety Code. The District was converted from a Rural Fire Prevention District on January 1, 1996. The District is a duly organized emergency services district, created to protect life and property from fire and to conserve natural and human resources. The District consolidated their operations with Montgomery County Emergency Services District No. 12 ("District No. 12") on February 1, 2018 (the "merger date"). A new entity was formed on the merger date under the new name Montgomery County ESD 1, and all assets and liabilities were transferred to the new entity. The District was discontinued upon the merger and transfer to the new entity.

As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the District's financial reporting entity. The District has adopted Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. No other entities have been included in the District's reporting entity. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the District's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the District is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the District's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

### B. Basis of Presentation Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information about the District as a whole. These statements include all activities of the primary government. Governmental activities are normally supported by property and sales taxes and intergovernmental revenues.

The Statement of Activities presents a comparison between general government expenses and general revenues of the District's governmental activities. Expenses, such as those used to fund the principal operations of the District, are presented as general government expenses. Revenues, such as taxes and investment earnings, are presented as general revenues.

The fund financial statements provide information about the government's funds. Separate statements for each fund category are presented.

The government reports the following governmental funds:

#### Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed.

##### **General Fund**

The general fund is used to account for the operations of the District's emergency service operations and all other financial transactions not properly includable in other funds. The principal sources of revenue are related to property taxes and sales taxes. Expenditures include all costs associated with the daily operations and contractual obligations of the District.

### C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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



# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The 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 of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

### **D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

#### **1. Cash and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the District reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940 are reported using the pools' share price.

The District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the District is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Statewide investment pools

### 2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the District.

### 3. Capital Assets

Capital assets, which include property, plant, equipment, and vehicle assets (e.g., fire trucks, building, fire apparatus, and similar items) are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years.

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	5 years
Furniture and equipment	5 to 15 years
Buildings and improvements	30 years

#### 4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

#### 5. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

### 6. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### 7. Fund Balance

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (board of commissioners) has by resolution authorized the treasurer to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

### 8. Compensated Absences

The liability for compensated absences reported in the government-wide fund statements consist of unpaid, accumulated vacation balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Vested or accumulated vacation leave and compensated leave of government-wide and proprietary funds are recognized as an expense and liability of those funds as the benefits accrue to employees. It is the District's policy to liquidate compensated absences with currently available expendable resources. Accordingly, the District's governmental funds recognize accrued compensated absences when it is paid.

### 9. Long-Term Obligations

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

### 10. 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

### 11. 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 & 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

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

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.

### II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.**

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term assets, such as property tax receivable, are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, "Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the funds."

### III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. The budget is prepared using the same method of accounting as for financial reporting and serves as a planning tool. Encumbrance accounting is not utilized. An unappropriated budget is prepared by fund and function. Appropriations lapse at the end of the year. Actual expenditures did not exceed budgeted expenditures for the period.

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

### IV. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

As of January 31, 2018, the primary government had the following investments:

Investments Type	Carrying Value	Weighted Average Maturity (Years)
External investment pools	2,449,435	0.07
Total carrying value	<u>\$ 2,449,435</u>	
Portfolio weighted average maturity		0.07

Applicable state laws and regulations allow the District to invest its funds in direct or indirect obligations of the United States, the State, or any county, city, school district, or other political subdivision of the State. Funds may also be placed in certificates of deposit of state or national banks or savings and loan associations (depository institutions) domiciled within the State. Related state statutes and provisions included in the District's bond resolutions require that all funds invested in depository institutions be guaranteed by federal depository insurance and/or be secured in the manner provided by law for the security of public funds.

*Custodial Credit Risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District requires funds on deposit at the depository bank to be collateralized by securities when in excess of FDIC coverage. As of January 31, 2018, checking deposits were entirely insured by FDIC coverage.

The District invests in TexPool. At September 30, 2018, the carrying value of TexPool investments was \$2,449,435. TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAm. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts, for review.

TexPool operates in a manner consistent with the SEC's rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net position to

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of their shares. There were no limitation or restrictions on withdrawals.

### B. Receivables

The following comprise receivable balances of the primary government at January 31, 2018:

	General
	Fund
Property taxes	\$ 856,981
Sales taxes	792,677
Other	5,782
Total \$	<u>1,655,440</u>

### C. Prepaid Expenses

Prior to January 31, 2018, the District paid \$47,885 for principal and accrued interest owed on a long-term lease liability. The payment wasn't due until the following fiscal year. The modified accrual basis of accounting requires recognition of debt service expenses when the amounts are due rather than when they are incurred or paid. As a result, this amount was recorded as a prepaid expense within the governmental funds balance sheet. This balance was applied toward the principal and accrued interest balances within the government wide statement of net position based on the accrual method. The remainder of the prepaid expense of \$6,996, related to expenses paid before being incurred.



# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

### D. Capital Assets

The following is a summary of changes in capital assets for the period from October 1, 2017 through January 31, 2018:

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	\$ 1,670,912	\$ -	\$ -	\$ 1,670,912
Construction in progress	688,416	425,953	-	1,114,369
Total capital assets not being depreciated	<u>2,359,328</u>	<u>425,953</u>	<u>-</u>	<u>2,785,281</u>
Capital assets, being depreciated:				
Buildings	2,921,271	-	-	2,921,271
Vehicles and equipment	5,902,538	17,695	-	5,920,233
Total capital assets being depreciated	<u>8,823,809</u>	<u>17,695</u>	<u>-</u>	<u>8,841,504</u>
Less accumulated depreciation				
Buildings	(832,725)	(33,002)	-	(865,727)
Vehicles and equipment	(3,602,989)	(130,990)	-	(3,733,979)
Total accumulated depreciation	<u>(4,435,714)</u>	<u>(163,992)</u>	<u>-</u>	<u>(4,599,706)</u>
Net capital assets being depreciated	<u>4,388,095</u>	<u>(146,297)</u>	<u>-</u>	<u>4,241,798</u>
Total capital assets	<u>\$ 6,747,423</u>	<u>\$ 279,656</u>	<u>\$ -</u>	<u>\$ 7,027,079</u>

Depreciation expense was \$163,992 during the period from October 1, 2017 through January 31, 2018.

The book value of leased capital assets as of January 31, 2018 was \$983,495.

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

### E. Long-Term Obligations

The following is a summary of long-term obligations for the period from October 1, 2017 through January 31, 2018:

Description	Balance at 9/30/2017	Increases	Decreases	Balance at 1/31/2018	Due within a year
Houston Community Bank lease - Two trucks through 2023, interest at 2.03%	\$ 616,339	\$ -	\$ -	\$ 616,339	\$ 118,381
Santander lease - Truck through 2019, interest at 2.29%	140,428	-	(46,278)	94,150	94,150
US Bank lease - Truck through 2024, interest at 2.58%	452,907	-	-	452,907	59,720
First Financial note - fire station construction through 2033, interest at 2.40%	1,856,823	-	(49,894)	1,806,929	101,011
First Financial note - fire station construction through 2024, interest at 2.88%	480,712	254,729	-	735,441	37,729
Compensated Balances	404,231	363,810	-	768,041	691,237
	<u>\$ 3,951,440</u>	<u>\$ 618,539</u>	<u>\$ (96,172)</u>	<u>\$ 4,473,807</u>	<u>\$ 1,102,228</u>
Due in more than one year				<u>\$ 3,371,579</u>	

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

The annual requirements to amortize capital leases outstanding as of January 31, 2018 were as follows:

Calendar Year After 31-Jan-18	Houston Community Bank		Santander Leasing		US Bank		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 118,381	\$ 12,501	\$ 94,150	\$ 1,242	\$ 59,720	\$ 12,044	\$ 272,251	\$ 25,787
2020	120,782	10,100	-	-	61,308	10,456	182,090	20,556
2021	123,232	7,650	-	-	62,938	8,826	186,170	16,476
2022	125,731	5,151	-	-	64,612	7,152	190,343	12,303
2023	128,213	2,602	-	-	66,330	5,434	194,543	8,036
2024	-	-	-	-	68,094	3,670	68,094	3,670
2025	-	-	-	-	69,905	1,859	69,905	1,859
<b>Total</b>	<u>\$ 616,339</u>	<u>\$ 38,004</u>	<u>\$ 94,150</u>	<u>\$ 1,242</u>	<u>\$ 452,907</u>	<u>\$ 49,441</u>	<u>\$ 1,163,396</u>	<u>\$ 88,687</u>

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

The annual requirements to amortize the notes payable outstanding at January 31, 2018 were as follows:

Calendar Year After January 31, 2018,	First Financial Bank	
	Principal	Interest
2019	\$ 138,740	\$ 15,684
2020	171,739	62,038
2021	176,104	57,674
2022	180,894	53,967
2023	185,654	48,123
2024	190,543	43,235
2025	195,459	38,319
2026	200,708	33,070
2027	205,995	27,783
2028	205,939	22,356
2029	127,043	17,626
2030	130,199	14,469
2031	133,387	11,282
2032	136,652	8,016
2033	139,987	4,681
2034	28,327	1,061
Total	<u>\$ 2,547,370</u>	<u>\$ 459,384</u>

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

### V. OTHER INFORMATION

#### A. Dissolution of Montgomery County Emergency Services Districts No. 1 and 12

All assets and liabilities of the District were transferred to the newly formed entity, Montgomery County ESD 1 (the "New District"), upon the merger on February 1, 2018. The District discontinued operations with the transfer to the New District. The New District began operations on February 1, 2018, and was formed from the merger of Montgomery County Emergency Services District No. 12 and Montgomery County Emergency Services District No. 1 (old entity) to take advantage of the cost efficiencies based on the elimination of redundant services pursuant to the citizens' approval in the November 2017 election. The initial opening balances of the New District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position, as of February 1, 2018, were transferred according to the carrying values reported in the separate financial statements of Montgomery County Emergency Services District No. 12 and Montgomery County Emergency Services District No. 1 (old entity) as of January 31, 2018, as follows:

	ESD 1	ESD 12	Combined
	Governmental	Governmental	Governmental
	Activities	Activities	Activities
<b><u>Assets</u></b>			
Current assets	\$ 7,752,202	\$ 1,130,495	\$ 8,882,697
Capital assets	7,027,079	1,133,377	8,160,456
<b>Total assets</b>	<b>14,779,281</b>	<b>2,263,872</b>	<b>17,043,153</b>
<b><u>Deferred Outflows/Inflows</u></b>			
Deferred outflows/inflows	25,563	-	25,563
<b>Total deferred outflows/inflows</b>	<b>25,563</b>	<b>-</b>	<b>25,563</b>
<b><u>Liabilities</u></b>			
Current liabilities	318,525	224	318,749
Noncurrent liabilities	4,627,735	-	4,627,735
<b>Total liabilities</b>	<b>4,946,260</b>	<b>224</b>	<b>4,946,484</b>
<b><u>Net Position</u></b>			
Net investment in capital assets	3,164,411	1,133,377	4,297,788
Unrestricted	6,694,173	1,130,271	7,824,444
<b>Total Net Position</b>	<b>\$ 9,858,584</b>	<b>\$ 2,263,648</b>	<b>\$ 12,122,232</b>

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

### B. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

### C. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amounts of payouts, and other economic and social factors.

### D. Defined Benefit Pension Plan

#### 1. Plan Description

The District provides retirement, disability, and death benefits for all its eligible employees through a nontraditional defined benefit pension plan in the statewide Texas County & District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 656 nontraditional defined contribution benefit plans. TCDRS, in the aggregate, issues a comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

#### 2. Benefits Provided

The plan provisions are adopted by the District within the options available in Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, 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

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

### 3. Funding Policy

The District has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The District contributed using the ADCR of 12.42% for calendar year 2018 (through January 31, 2018) and 12.62% for calendar year 2017.

The District adopted the rate of 7% as the contribution rate payable by the employee members for calendar years 2018 & 2017. The District may change the employee contribution rate and the employer contribution rate within the options available in the TCDRS Act.

### 4. Contributions

	12/31/2017	12/31/2016	12/31/2015
Annual Determined Contribution Cost	\$ 453,742	\$ 388,339	\$ 331,629
Actual Contributions Made	\$ (453,742)	\$ (388,339)	\$ (331,629)
Percentage of APC Made	100%	100%	100%
Contribution deficiency (excess)	\$ -	\$ -	\$ -

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

The required contribution rates for fiscal year 2018 were determined as part of the December 31, 2017 actuarial valuation. Additional information as of the three latest actuarial valuations also follows:

Valuation Date	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>
Actuarial Cost Method	Entry Age	Entry Age	Entry Age
Amortization Method	Level Percent of payroll, closed	Level Percent of payroll, closed	Level Percent of payroll, closed
Amortization Period in years	20 years	15.1 years	15.1 years
Asset Valuation Method	10-year Smoothed Fund	5-year Smoothed Fund	5-year Smoothed Fund
Actuarial Assumptions:			
Investment Rate of Return *	8.0%	8.1%	8.1%
Projected Salary Increases *	5.3%	4.90%	4.90%
* Includes Inflation at stated-rate	3.0%	3.0%	3.0%
Cost-of Living Adjustments	0.0%	0.0%	0.0%

### Employees covered by benefit terms

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	78
Active employees	80
Total	158

### 5. Net Pension Liability

The District's Net Pension Liability (NPL) was measured as of December 31, 2017, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

### Actuarial assumptions:

The Total Pension Liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	0 - 5.25% per year depending on experience
Investment Rate of Return	8.1%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table.

Actuarial assumptions used in the December 31, 2017, valuation were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 8.1% gross of administrative expenses. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

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



# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(3)</sup>	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
International Equities – Developed	MSCI World Ex USA (net)	11.00%	4.55%
International Equities – Emerging	MSCI World Ex USA (net)	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(4)</sup>	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(5)</sup>	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

(1) Target asset allocation adopted at the April 2018 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.95%, per Cliffwater's 2018 capital market assumptions.

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

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

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

### Discount Rate:

The discount rate used to measure the Total Pension Liability was 8.10%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

### Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/16	\$ 4,915,520	\$ 4,543,639	\$ 371,881
Changes for the year:			
Service Cost	646,050	-	646,050
Interest on total pension liability <sup>(1)</sup>	449,975	-	449,975
Effect of economic/demographic gains or losses	(64,041)	-	(64,041)
Effect of assumptions changes or inputs	135,145		
Refund of contributions	(12,900)	(12,900)	-
Administrative expense	-	(3,934)	3,934
Member contributions	-	251,679	(251,679)
Net investment income	-	674,351	(674,351)
Employer contributions	-	453,742	(453,742)
Other <sup>(2)</sup>	-	9,244	(9,244)
Net changes	1,154,229	1,372,182	(217,953)
Balance at 12/31/17	\$ 6,069,749	\$ 5,915,821	\$ 153,928

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

(2) Relates to allocation of system-wide items.

### Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the District, calculated using the discount rate of 8.10%, as well as what the District'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 Single Rate Assumption 8.10%	1% Increase 9.10%
\$ 1,463,381	\$ 153,928	\$ (883,813)

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

### Pension Plan Fiduciary Net Position:

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the internet at [www.tcdrs.com](http://www.tcdrs.com).

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

For the period ended January 31, 2018, the District recognized pension expense of \$478,669

At January 31, 2018, the District reported deferred inflows of resources and deferred outflows of resources related to pensions from the following sources:

	Deferred (Inflows) of Resources	Deferred Outflows of Resources
Difference between expected and actual economic experience	\$ (106,662)	\$ -
Changes of assumptions	-	123,750
Differences between projected and investment earnings	(46,669)	-
Contributions subsequent to the measurement date	-	55,144
<b>Total</b>	<b>\$ (153,331)</b>	<b>\$ 178,894</b>

The District reported \$55,144 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the subsequent year.

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

### Year ended December 31:

2018	\$ 35,379
2019	24,991
2020	(43,489)
2021	(53,111)
2022	2,610
Thereafter	4,039
	<b>\$ (29,581)</b>

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

### E. Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code, Section 457. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until retirement, termination, death, or unforeseeable emergencies.

Federal law requires all assets and income of Section 457 plans to be held in trust, custodial accounts, or annuity contracts for the exclusive benefit of the participants and their beneficiaries. The District's deferred compensation plan is administered by a private corporation under contract with the District. The District contributed approximately \$83,955 to the plan in the current year.

### F. Restatement

The District restated beginning net position within governmental activities due to a prior year accounting error relating to long-term debt. The restatement of beginning net position is as follows:

	<u>Governmental Activities</u>
Prior year ending net position, as reported	\$ 8,173,295
Correction to prior year:	
To correct long-term debt	<u>7,867</u>
Restated beginning net position	<u>\$ 8,181,162</u>

### G. Subsequent Events

Through the election held in November of 2017, residents of ESD 1 and ESD 12 approved merger of these districts, effective February 1, 2018. As a result, the former ESD 1 and ESD 12 ceased to exist as of February 1, 2018, and the new ESD 1 assumed all assets and liabilities from these districts. The net assets assumed from the old ESD 1 was \$9,858,584, and from ESD 12 was \$2,174,938.

After January 31, 2018, the District borrowed \$254,729 for continued construction costs on station #95.

On November 14, 2018, the District acquired two new fire engines for a total cost of \$1,532,016.

# Montgomery County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

On March 27, 2019, the District financed the acquisition of an apparatus for \$1,214,914 bearing interest at 3.24% annually, and to be repaid in annual installments over a 6.5 year term.

There were no other material subsequent events outside of typical operations through June 17, 2019, the date the financial statements were available to be issued.

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## ***REQUIRED SUPPLEMENTARY INFORMATION***

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**Montgomery County**  
**Emergency Services District No. 1**  
*BUDGETARY COMPARISON SCHEDULE - GENERAL FUND*  
For the period from October 1, 2017 through January 31, 2018

	Original & Final Budget <sup>2</sup>	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property taxes	\$ 3,274,539	\$ 3,081,614	\$ (192,925)
Sales tax	3,837,000	1,345,462	(2,491,538)
Charges for services	1,260,000	315,000	(945,000)
Other revenues	38,566	24,315	(14,251)
Contributions and donations	2,726	753	(1,973)
Investment earnings	1,203	9,560	8,357
<b>Total Revenues</b>	<u>8,414,034</u>	<u>4,776,704</u>	<u>(3,637,330)</u>
<b>Expenditures</b>			
Public safety	6,895,090	2,305,544	4,589,546
Capital outlay	838,585	503,987	334,598
Debt service - principal	470,632	223,739	246,893
Debt service - interest	57,453	57,453	-
<b>Total Expenditures</b>	<u>8,261,760</u>	<u>3,090,723</u>	<u>5,171,037</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>152,274</u>	<u>1,685,981</u>	<u>1,533,707</u>
<b>Other Financing Sources</b>			
Loan proceeds	-	254,729	254,729
<b>Net Change in Fund Balance</b>	<u>\$ 152,274</u>	<u>1,940,710</u>	<u>\$ 1,788,436</u>
<b>Beginning Fund Balance</b>		<u>5,234,770</u>	
<b>Ending Fund Balance</b>		<u>\$ 7,175,480</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. The District adopted a budget for 12 months beginning 10/1/17.

# Montgomery County

## Emergency Services District No. 1

### SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended

	12/31/2017	12/31/2016	12/31/2015	12/31/2014 <sup>1</sup>
<b>Total pension liability</b>				
Service cost	\$ 646,050	\$ 496,455	\$ 445,499	\$ 405,612
Interest (on the Total Pension Liability)	449,975	349,077	302,270	245,883
Changes in benefit terms	-	-	(104,684)	-
Differences between expected and actual experience	(64,041)	4,007	(145,010)	76,984
Changes of assumptions	135,145	-	8,246	-
Benefit payments, including refunds of participant contributions	(12,900)	(421)	(1,016)	(8,070)
<b>Net change in total pension liability</b>	<u>1,154,229</u>	<u>849,118</u>	<u>505,305</u>	<u>720,409</u>
<b>Total pension liability - beginning</b>	<u>4,915,520</u>	<u>4,066,402</u>	<u>3,561,097</u>	<u>2,840,688</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 6,069,749</u>	<u>\$ 4,915,520</u>	<u>\$ 4,066,402</u>	<u>\$ 3,561,097</u>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 453,742	\$ 388,339	\$ 331,629	\$ 289,924
Contributions - members	251,679	217,298	182,789	166,762
Net investment income (loss)	674,351	271,044	(62,673)	174,685
Benefit payments, including refunds of participant contributions	(12,900)	(421)	(1,016)	(8,070)
Administrative expenses	(3,934)	(2,947)	(2,472)	(2,222)
Other	9,244	49,824	(296)	(160)
<b>Net change in plan fiduciary net position</b>	<u>1,372,182</u>	<u>923,137</u>	<u>447,961</u>	<u>620,919</u>
<b>Plan fiduciary net position - beginning</b>	<u>4,543,639</u>	<u>3,620,502</u>	<u>3,172,541</u>	<u>2,551,622</u>
<b>Plan fiduciary net position - ending (a) - (b)</b>	<u>\$ 5,915,821</u>	<u>\$ 4,543,639</u>	<u>\$ 3,620,502</u>	<u>\$ 3,172,541</u>
<b>Fund's net pension liability - ending (a) - (b)</b>	<u>\$ 153,928</u>	<u>\$ 371,881</u>	<u>\$ 445,900</u>	<u>\$ 388,556</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	97.46%	92.43%	89.03%	89.09%
<b>Covered payroll</b>	\$ 3,595,412	\$ 3,104,251	\$ 2,797,748	\$ 2,382,319
<b>Fund's net position as a percentage of covered payroll</b>	4.28%	11.98%	15.94%	16.31%

**Notes to schedule:**

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

**Montgomery County**  
**Emergency Services District No. 1**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN**  
For the Period from 10/1/17 through 1/31/18 and years ended 9/30

	<u>1/31/2018</u>	<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u> <sup>1</sup>
Actuarially determined employer contributions	\$ 166,660	\$ 459,901	\$ 351,203	\$ 319,382
Contributions in relation to the actuarially determined cont.	\$ 166,660	\$ 459,901	\$ 351,203	\$ 319,382
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Annual covered employee payroll	\$ 1,327,641	\$ 3,652,421	\$ 2,797,748	\$ 2,538,233
Employer contributions as a % of covered employee payroll	12.55%	12.59%	12.55%	12.58%

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

**NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN**

**Valuation Date:**

Notes

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

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Amortization Period	16.0 years
Asset Valuation Method	5 years, smoothed value
Inflation	2.75%
Salary Increases	4.9%
Investment Rate of Return	8.0%
Retirement Age	The average age at service retirement for recent retirees is 61.

Mortality

RP2000 table projected with Scale AA to 2014

**Other Information:**

Notes

New Annuity Purchase Rates were reflected for benefits earned after 2017.

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## Oughton, Melissa

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**From:** Sutton, Kimberly  
**Sent:** Monday, June 24, 2019 4:45 PM  
**To:** Oughton, Melissa  
**Cc:** Millsaps, Jason  
**Subject:** ESD 1  
**Attachments:** COJ.COP@mctx.gov\_20190624\_135858.pdf

Melissa,

Please see this ESD 1 report for October. We will put it on the July 9 Court agenda.

Kimberly Sutton

-----Original Message-----

From: COJ.COP@mctx.gov <COJ.COP@mctx.gov>  
Sent: Monday, June 24, 2019 1:59 PM  
To: Sutton, Kimberly <kimberly.sutton@mctx.org>  
Subject: Scanned image from MX-3071

Reply to: COJ.COP@mctx.gov <COJ.COP@mctx.gov> Device Name: Not Set Device Model: MX-3071  
Location: Not Set

File Format: PDF MMR(G4)  
Resolution: 200dpi x 200dpi

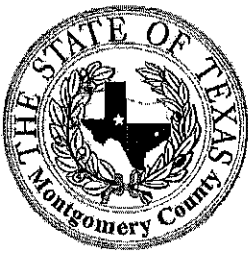
Attached file is scanned image in PDF format.

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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  
1<sup>st</sup> Assistant County Auditor

Date: July 9, 2019  
To: Commissioners' Court  
From: Rakesh Pandey, County Auditor *RP*  
Re: Financial Report – Emergency Services District #1

The attached annual audit was submitted, in compliance with §775.082, Texas Health and Safety Code, and received on June 24, 2019. The report includes the following information:

Independent Audit Report	Brookswatson & Co., PLLC
Present fairly yes/no	Yes
FY 2018 Net Position	\$9,808,307
increase/(decrease) from prior year	(\$52,858)
Revenues increase/(decrease)	\$12,110,812
Reason	Increased contributions and donations from predecessor ESD's.
Expenditures increase/(decrease)	\$672,983
Reason	Increase in expenses salaries and benefits.
Material Weakness	None
If yes, explain	
Significant Deficiencies	None
If yes, explain	

The district was created on February 1, 2018 from a merger of ESD 1 and ESD 12, resulting in an 8 month audited period beginning February 1, 2018 through September 30, 2018. In order to provide comparable information, the 2017 figures were calculated as 66% of the 12 month fiscal year for ESD 1 and 12.

RP/mo

cc: File

---

***ANNUAL FINANCIAL REPORT***

of the

**Montgomery County ESD 1**

**For the Period from February 1, 2018 through  
September 30, 2018**

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# Montgomery County ESD 1

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## ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Commissioners of the  
Montgomery County ESD 1:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of the Montgomery County ESD 1 (the "District"), as of September 30, 2018 and for the period beginning February 1, 2018 through 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***

The District's 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. 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 opinion.

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund as of September 30, 2018, and the respective changes in financial position for the period from February 1, 2018 through September 30, 2018 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 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.

*Brooks Watson & Co.*

Brooks Watson & Co., PLLC ✓  
Certified Public Accountants  
Houston, Texas  
June 17, 2019

***MANAGEMENT'S DISCUSSION  
AND ANALYSIS***

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# Montgomery County ESD 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Period from February 1, 2018 through September 30, 2018

The purpose of the Management's Discussion and Analysis (the "MD&A") is to give the readers an objective and easily readable analysis of the financial activities of the Montgomery County ESD 1 (the "District") for the period from February 1, 2018 through September 30, 2018. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the District's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Governmental Accounting Standards Board (GASB) Statement No. 34 establishes the content of the minimum requirements for MD&A. Please read the MD&A in conjunction with the District's financial statements, which follow this section.

### THE STRUCTURE OF OUR ANNUAL REPORT

The annual financial report is presented as compliant with the financial reporting model in effect pursuant to GASB Statement No. 34. The financial reporting model requires governments to present certain basic financial statements as well as a Management's Discussion and Analysis (MD&A) and certain other Required Supplementary Information (RSI). The basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements.

#### Government-Wide Statements

The government-wide statements report information for the District as a whole. These statements include transactions and balances relating to all assets, including capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the District as an economic entity. The Statement of Net Position and the Statement of Activities report information on the District's activities that enable the reader to understand the financial condition of the District. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the District's assets and liabilities. The difference between the two is 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 is improving or deteriorating. Other non-financial factors, such as the District's operating performance need to be considered to assess the overall health of the District.

The Statement of Activities presents information showing how the District's net position changed during the most recent year. All changes in the net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

# Montgomery County ESD 1 MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period from February 1, 2018 through September 30, 2018

The Statement of Net Position and the Statement of Activities present the District using one class of activity:

1. Governmental Activities – The District's emergency service operations are reported here.

The government-wide financial statements can be found after the MD&A within this report.

## FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the District. They are usually segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The District's operations are reported using governmental funds.

### **Governmental Funds**

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

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

The District maintains one governmental fund, the general fund.

The general fund is used to report the District's activities. The District adopts an annual unappropriated budget for its general fund. A budgetary comparison schedule has been provided to demonstrate compliance with this budget.



# **Montgomery County ESD 1 MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**For the Period from February 1, 2018 through September 30, 2018**

## **Notes to Financial Statements**

The 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. The notes can be found after the financial statements within this report.

## **Other Information**

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information ("RSI"). The RSI that GASB Statement No. 34 requires includes a budgetary comparison schedule for the general fund and schedules covering the District's pension. The RSI can be found after the notes to the financial statements within this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of the District's financial position. For the District, assets exceeded liabilities by \$9,808,307 as of yearend. Unrestricted net position, \$4,820,108, may be used to meet the District's ongoing emergency service operations.

# Montgomery County ESD 1 MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period from February 1, 2018 through September 30, 2018

## Statement of Net Position:

The following table reflects the condensed Statement of Net Position as of September 30:

	Governmental Activities		1
	2018	2017	
Current and other assets	\$ 6,185,219	\$ 6,718,838	
Capital assets, net	8,471,541	7,927,291	
<b>Total Assets</b>	<b>14,656,760</b>	<b>14,646,129</b>	
Deferred outflows of resources - pension	568,309	613,344	
<b>Total Deferred Outflows of Resources</b>	<b>568,309</b>	<b>613,344</b>	
Current liabilities	830,446	428,630	
Net pension liability	153,928	371,881	
Long-term liabilities	4,279,057	4,539,976	
<b>Total Liabilities</b>	<b>5,263,431</b>	<b>5,340,487</b>	
Pension - actual vs. expected experience	153,331	57,821	
<b>Total Deferred Inflows of Resources</b>	<b>153,331</b>	<b>57,821</b>	
Net Position:			
Net investment in capital assets	4,727,149	3,693,425	
Restricted for net pension liability	261,050	183,642	
Unrestricted	4,820,108	5,984,098	
<b>Total Net Position</b>	<b>\$ 9,808,307</b>	<b>\$ 9,861,165</b>	

(1) The September 30, 2017 balances are the combined balances from Montgomery County Emergency Services Districts No. 1 and 12.

# Montgomery County ESD 1 *MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)*

For the Period from February 1, 2018 through September 30, 2018

## Statement of Activities:

The following table provides a summary of the District's changes in net position for the period from February 1, 2018 through September 30, 2018 and combined ESD 12 and 1 for 66% of the year ended September 30, 2017:

		<u>Governmental Activities</u>	
		<u>2018</u>	<u>2017</u>
<b>Revenues</b>			
<b>General revenues:</b>			
Property taxes	\$	40,245	\$ - <sup>1</sup>
Sales taxes		3,098,484	3,181,356 <sup>2</sup>
Other		52,061	63,615 <sup>2</sup>
Contributions and donations		12,129,289	2,099 <sup>2</sup>
Investment income		49,681	11,878 <sup>2</sup>
<b>Total Revenues</b>		<u>15,369,760</u>	<u>3,258,948</u>
<b>Expenses</b>			
Administration		703,247	1,112,407 <sup>2</sup>
Salaries and benefits		4,355,887	3,269,298 <sup>2</sup>
Depreciation		436,182	436,427 <sup>2</sup>
Interest		66,137	70,338 <sup>2</sup>
<b>Total Expenses</b>		<u>5,561,453</u>	<u>4,888,470</u>
<b>Change in Net Position</b>		<u>9,808,307</u>	<u>(1,629,522) <sup>3</sup></u>

- (2) The District was created on 2/1/18 from a merger of ESD 1 and ESD 12. This resulted in an 8-month audited period beginning 2/1/2018 and ending 9/30/2018. In order to provide comparable information to this period ended 9/30/2018, the 2017 figures above were calculated as 66% of the 12-month fiscal year period.
- (3) This represents none of the property tax revenue for the year ended 9/30/17 since the majority of the taxes were collected during the period 10/1/16 – 1/31/17.
- (4) This represents the net of these adjusted figures and does not reflect a specific change in net position for the period ended 9/30/17.

The District reported an increase in overall net position of \$9,808,307 prior year. The increase was primarily due to the contributions received from the predecessor emergency services districts.

# Montgomery County ESD 1 *MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)*

For the Period from February 1, 2018 through September 30, 2018

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

**Governmental Funds** – The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the year. The unassigned fund balance was \$5,113,107 or 77% of annual expenditures. The District's general fund reflects a fund balance of \$5,335,253. There was an increase in the fund balance of \$5,335,253 over the prior year. This increase is mainly attributed to the contributions received from the predecessor emergency services districts.

## CAPITAL ASSETS

As of the end of the year, the District had invested \$8,471,541 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles and equipment. The District's total investment in capital assets increased approximately \$8,471,541, excluding depreciation expense. Major capital asset events during the current year include the following:

- The District purchased new equipment and vehicles for \$148,115.
- The District spent \$553,282 in construction expenses for the development of a new fire station.

## LONG-TERM DEBT

The total long-term debt outstanding at the close of the year was 3,744,393 excluding compensated absences.

## GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were under the final budgeted revenues by \$1,390,542 during the period. General fund expenditures were over the final budget by \$966,225, primarily due to capital outlay expenditures being over budget. Other financing sources of \$8,563,777 were not budgeted for. These variances were the reason for a net positive overall variance of \$6,207,010 over the final budgeted amounts.

# **Montgomery County ESD 1 *MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)***

**For the Period from February 1, 2018 through September 30, 2018**

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The District is located in Montgomery County, Texas. The District's appointed officials and citizens considered many factors when setting the 2018 fiscal year budget. The economy, employment growth, traffic patterns, and other factors were all a part of their considerations. In fiscal year 2018, the District merged with Montgomery County Emergency Services District Number 12. Since the District was already servicing this jurisdiction and billing the former ESD for services during fiscal year 2017, this is not expected to significantly impact operations or finances of the District. However, as a part of the merger, the new District did assume all the assets and liabilities of the former ESD number 12, and formed a new legal entity, Montgomery County ESD 1.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances. Questions concerning this report or requests for additional financial information should be directed to Montgomery County ESD 1 at 310 N. Danville Street, Suite A, Willis, Texas 77378.

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## ***FINANCIAL STATEMENTS***

# Montgomery County Emergency Services District 1

## STATEMENT OF NET POSITION (Page 1 of 2)

September 30, 2018

	<u>Governmental Activities</u>
<b><u>Assets</u></b>	
<b>Current Assets</b>	
Cash	\$ 5,102,575
Prepaid expenses	19,498
Receivables:	
Property taxes	252,379
Sales taxes	750,439
Other	60,328
<b>Total Current Assets</b>	<u>6,185,219</u>
<b>Non-Current Assets</b>	
Capital assets, net of accumulated depreciation	
Capital assets - non-depreciable	1,801,535
Capital assets - net depreciable	6,670,006
<b>Total Non-Current Assets</b>	<u>8,471,541</u>
<b>Total Assets</b>	<u><u>14,656,760</u></u>
<b>Deferred Outflows of Resources</b>	
Pension contributions	444,559
Pension assumptions	123,750
<b>Total Deferred Outflows of Resources</b>	<u>\$ 568,309</u>

See notes to Financial Statements



**Montgomery County**  
**Emergency Services District 1**  
*STATEMENT OF NET POSITION (Page 2 of 2)*  
September 30, 2018

**Liabilities**

**Current Liabilities**

Accounts payable	\$ 528,620
Accrued expenses	301,826
Current portion of long-term debt	691,535
<b>Total Current Liabilities</b>	<b><u>1,521,981</u></b>

**Long-Term Liabilities**

Net pension liability	153,928
Debt due in more than one year	3,587,522
<b>Total Liabilities</b>	<b><u>5,263,431</u></b>

**Deferred Inflows of Resources**

Pension actual vs. expected experience	106,662
Pension gains	46,669
<b>Total Deferred Inflows of Resources</b>	<b><u>153,331</u></b>

**Net Position**

Net investment in capital assets	4,727,149
Restricted for pension	261,050
Unrestricted	4,820,108
<b>Total Net Position</b>	<b><u>\$ 9,808,307</u></b>

See Notes to Financial Statements.

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# Montgomery County Emergency Services District 1

## STATEMENT OF ACTIVITIES

For the Period Beginning February 1, 2018 Through September 30, 2018

	<u>Governmental Activities</u>
<b><u>Expenses</u></b>	
Public safety - fire protection	
Administration	\$ 703,247
Salaries and benefits	4,355,887
Depreciation	436,182
Interest	66,137
Total Program Expenses	<u>5,561,453</u>
<b><u>General Revenue</u></b>	
Property taxes	40,245
Sales taxes	3,098,484
Other revenues	52,061
Contributions and donations	7,057
Investment income	49,681
- Contributions from predecessor ESD's-	12,122,232
Total General Revenues	<u>15,369,760</u>
Change in Net Position	<u>9,808,307</u>
Beginning Net Position	<u>-</u>
Ending Net Position	<u>\$ 9,808,307</u>

See Notes to Financial Statements.

# Montgomery County Emergency Services District 1

## BALANCE SHEET

September 30, 2018

	<u>General Fund</u>
<b><u>Assets</u></b>	
Cash	\$ 5,102,575
Prepaid expenses	222,146
Receivables:	
Property taxes	252,379
Sales taxes	750,439
Other	60,328
<b>Total Assets</b>	<u><u>\$ 6,387,867</u></u>
<b><u>Liabilities</u></b>	
Accounts payable	\$ 528,620
Accrued expenses	271,615
<b>Total Liabilities</b>	<u><u>800,235</u></u>
<b><u>Deferred Inflows of Resources</u></b>	
Unavailable revenue - property taxes	252,379
<b>Total Deferred Inflows of Resources</b>	<u><u>252,379</u></u>
<b><u>Fund Balance</u></b>	
Nonspendable - prepaids	222,146
Unassigned	5,113,107
<b>Total Fund Balance</b>	<u><u>\$ 5,335,253</u></u>

See Notes to Financial Statements

**Montgomery County**  
**Emergency Services District 1**  
**RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET**  
**POSITION**  
**September 30, 2018**

Total fund balance	\$	5,335,253
--------------------	----	-----------

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

Prepaid expenses within governmental funds due to paying long term debt prior to due date, and therefore reported as a prepaid expense in governmental funds, and reduction of debt in government wide statements.

Prepaid expenses - principal portion of payments	(174,201)	
Prepaid expenses - interest portion of payments	(28,447)	

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Capital assets, non-depreciable	1,801,535	
Capital assets, net depreciable	6,670,006	

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

Property taxes receivable	252,379	
---------------------------	---------	--

Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expense/ expenditure) until then.

Pension contributions	444,559	
Pension investment losses (gains)	(46,669)	
Pension assumptions	123,750	

Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time

Pension actual vs. expected experience	(106,662)	
--	-----------	--

capital leases, and compensated absences) and, therefore, are not reported as liabilities in the government funds

Accrued interest	(30,211)	
Net pension liability	(153,928)	
Non-current liabilities due in one year	(691,535)	
Non-current liabilities due in more than one year	(3,587,522)	

<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b>9,808,307</b>
--	-----------	------------------

See Notes to Financial Statements.

# Montgomery County

## Emergency Services District 1

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

For the Period Beginning February 1, 2018 Through September 30, 2018

	<u>General Fund</u>
<b>Revenues</b>	
Property taxes	\$ 209,181
Sales taxes	3,098,484
Other revenues	52,061
Contributions and donations	7,057
Investment income	49,681
<b>Total Revenues</b>	<u>3,416,464</u>
<b>Expenditures</b>	
Public safety	5,364,874
Capital outlay	1,064,319
Debt service:	
Principal	171,326
Interest	44,469
<b>Total Expenditures</b>	<u>6,644,988</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(3,228,524)</u>
<b>Other Financing Sources (Uses)</b>	
Loan proceeds	343,735
Contributions from predecessor emergency service districts	8,220,042
<b>Total Other Financing Sources (Uses)</b>	<u>8,563,777</u>
<b>Net Change in Fund Balance</b>	5,335,253
<b>Beginning Fund Balance</b>	<u>-</u>
<b>Ending Fund Balance</b>	<u><u>\$ 5,335,253</u></u>

See Notes to Financial Statements.

# Montgomery County

## Emergency Services District 1

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2018

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

Net change in fund balance	\$ 5,335,253
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.	
Capital outlay	747,267
Depreciation	(436,182)
Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the funds.	(168,936)
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.	
Accrued interest	(687)
Pension (expense)/income	389,415
Compensated absences	233,377
The issuance of long-term debt provide 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. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Net long term assets/liabilities contributed from ESD's	3,902,190
Principal payments made in current year	305,108
Prepaid principal payments applied toward note balance in prior period	(133,782)
Interest payments treated as prepaid expense in governmental funds	(20,981)
Loan proceeds	(343,735)
<b>Change in Net Position</b>	<u><u>\$ 9,808,307</u></u>

See Notes to Financial Statements.

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# Montgomery County ESD 1

## NOTES TO FINANCIAL STATEMENTS

September 30, 2018

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Government-Wide Financial Statements and Reporting Entity

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

Montgomery County ESD 1 (the "District") operates under Chapter 775, "Emergency Services Districts" of V.T.C.A., Health and Safety Code. The District is a duly organized emergency services district, created to protect life and property from fire and to conserve natural and human resources. The District consolidated their operations, Montgomery County Emergency Services District No. 1 ("District No. 1") with Montgomery County Emergency Services District No. 12 ("District No. 12") on February 1, 2018 (the "merger date"). A new entity was formed on the merger date under the new name Montgomery County ESD 1 (the "District"), and all assets and liabilities were transferred to the new entity. The Districts No. 1 and No. 12 were discontinued upon the merger and transfer to the new entity.

As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the District's financial reporting entity. The District has adopted Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. No other entities have been included in the District's reporting entity. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the District's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the District is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the District's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

**B. Basis of Presentation Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information about the District as a whole. These statements include all activities of the primary government. Governmental activities are normally supported by property and sales taxes and intergovernmental revenues.

The Statement of Activities presents a comparison between general government expenses and general revenues of the District's governmental activities. Expenses, such as those used to fund the principal operations of the District, are presented as general government expenses. Revenues, such as taxes and investment earnings, are presented as general revenues.

The fund financial statements provide information about the government's funds. Separate statements for each fund category are presented.

The government reports the following governmental funds:

**Governmental Funds**

Governmental funds are those funds through which most governmental functions are typically financed.

**General Fund**

The general fund is used to account for the operations of the District's emergency service operations and all other financial transactions not properly includable in other funds. The principal sources of revenue are related to property taxes and sales taxes. Expenditures include all costs associated with the daily operations and contractual obligations of the District.

**C. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The 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 of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

**1. Cash and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the District reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940 are reported using the pools' share price.

The District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the District is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Statewide investment pools

**2. Property Taxes**

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the District.

**3. Capital Assets**

Capital assets, which include property, plant, equipment, and vehicle assets (e.g., fire trucks, building, fire apparatus, and similar items) are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years.

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	5 years
Furniture and equipment	5 to 15 years
Buildings and improvements	30 years

**4. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

**5. Net Position Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

**6. Fund Balance Flow Assumptions**

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**7. Fund Balance**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (board of commissioners) has by resolution authorized the treasurer to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**8. Compensated Absences**

The liability for compensated absences reported in the government-wide fund statements consist of unpaid, accumulated vacation balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to

# **Montgomery County ESD 1**

## **NOTES TO FINANCIAL STATEMENTS, *Continued***

**September 30, 2018**

receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Vested or accumulated vacation leave and compensated leave of government-wide and proprietary funds are recognized as an expense and liability of those funds as the benefits accrue to employees.

It is the District's policy to liquidate compensated absences with currently available expendable resources. Accordingly, the District's governmental funds recognize accrued compensated absences when it is paid.

### **9. Long-Term Obligations**

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

### **10. 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **11. 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 & District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

same basis as they are reported by TCDRS. 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.

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.**

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term assets, such as property tax receivable, are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, "Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the funds."

**III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. The budget is prepared using the same method of accounting as for financial reporting and serves as a planning tool. Encumbrance accounting is not utilized. An unappropriated budget is prepared by fund and function. Appropriations lapse at the end of the year. Actual expenditures exceeded budgeted expenditures by \$966,225 for the period from February 1, 2018 through September 30, 2018.



**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of September 30, 2018, the primary government had the following investments:

<u>Investments Type</u>	<u>Carrying Value</u>	<u>Weighted Average Maturity (Years)</u>
External investment pools	2,477,777	0.08
Total carrying value	<u>\$ 2,477,777</u>	
Portfolio weighted average maturity		0.08

Applicable state laws and regulations allow the District to invest its funds in direct or indirect obligations of the United States, the State, or any county, city, school district, or other political subdivision of the State. Funds may also be placed in certificates of deposit of state or national banks or savings and loan associations (depository institutions) domiciled within the State. Related state statutes and provisions included in the District's bond resolutions require that all funds invested in depository institutions be guaranteed by federal depository insurance and/or be secured in the manner provided by law for the security of public funds.

*Custodial Credit Risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District requires funds on deposit at the depository bank to be collateralized by securities when in excess of FDIC coverage. As of September 30, 2018, checking deposits were entirely insured by FDIC coverage.

The District invests in TexPool. At year end, the carrying value of TexPool investments was \$2,477,777. TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAm. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts, for review.

TexPool operates in a manner consistent with the SEC's rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net position to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of their shares.

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

**B. Receivables**

The following comprise receivable balances of the primary government at year end:

	<b>General Fund</b>
Property taxes	\$ 252,379
Sales taxes	750,439
Other	60,328
<b>Total \$</b>	<b>1,063,146</b>

**C. Prepaid Expenses**

Prior to September 30, 2018, the District paid \$202,646 for principal and accrued interest owed on a long-term lease liability. The payment wasn't due until the following fiscal year. The modified accrual basis of accounting requires recognition of debt service expenses when the amounts are due rather than when they are incurred or paid. As a result, this amount was recorded as a prepaid expense within the governmental funds balance sheet. This balance was applied toward the principal and accrued interest balances within the government wide statement of net position based on the accrual method. The remainder of the prepaid expense of \$19,500, related to expenses paid before being incurred.

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
September 30, 2018

**D. Capital Assets**

The following is a summary of changes in capital assets for the period from February 1, 2018 through September 30, 2018:

	Beginning Balances	Contributed from ESD 12 and 1	Increases	Transfers	Ending Balances
Capital assets, not being depreciated:					
Land	\$ -	\$ 1,695,911	\$ -	\$ -	\$ 1,695,911
Construction in progress	-	1,114,369	553,282	(1,562,027)	105,624
Total capital assets not being depreciated	-	2,810,280	553,282	(1,562,027)	1,801,535
Capital assets, being depreciated:					
Buildings	-	3,700,595	45,870	1,562,027	5,308,492
Vehicles and equipment	-	7,655,905	148,115	-	7,804,020
Total capital assets being depreciated	-	11,356,500	193,985	1,562,027	13,112,512
Less accumulated depreciation					
Buildings	-	(1,153,747)	(94,315)	-	(1,248,062)
Vehicles and equipment	-	(4,852,577)	(341,867)	-	(5,194,444)
Total accumulated depreciation	-	(6,006,324)	(436,182)	-	(6,442,506)
Net capital assets being depreciated	-	5,350,176	(242,197)	1,562,027	6,670,006
Total capital assets	\$ -	\$ 8,160,456	\$ 311,085	\$ -	\$ 8,471,541

Depreciation expense was \$436,182 for the period from February 1, 2018 through September 30, 2018.

The book value of leased capital assets as of September 30, 2018 was \$895,103.

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
September 30, 2018

**E. Long-Term Obligations**

The following is a summary of long-term obligations for the period from February 1, 2018 through September 30, 2018:

Description	Beginning Balances	Contributions from ESD 12 & 1	Increases	Decreases	Ending Balances	Due within a year
Houston Community Bank lease - 2 trucks \$ through 2023, interest at 2.03%	-	\$ 616,339	\$ -	\$ (118,381)	\$ 497,958	\$ -
Santander lease - Truck through 2019, interest at 2.29%	-	94,151	-	(46,807)	47,344	47,344
US Bank lease - Truck through 2024, interest at 2.58%	-	452,907	-	(59,720)	393,187	-
First Financial note - fire station through 2033, interest at 3.00%	-	735,440	343,735	(30,233)	1,048,942	60,760
First Financial note - fire station through 2033, interest at 2.88%	-	1,806,929	-	(49,967)	1,756,962	102,233
Compensated Balances	-	768,041	-	(233,377)	534,664	481,198
	<u>\$ -</u>	<u>\$ 4,473,807</u>	<u>\$ 343,735</u>	<u>\$ (538,485)</u>	<u>\$ 4,279,057</u>	<u>\$ 691,535</u>
Due in more than one year					<u>\$ 3,587,522</u>	

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

The annual requirements to amortize capital leases outstanding as of September 30, 2018 were as follows:

Year ending September 30,	Houston Community Bank		Santander Leasing		US Bank		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ -	\$ -	\$ 47,344	\$ 542	\$ -	\$ -	\$ 47,344	\$ 542
2020	120,782	10,100	-	-	61,308	10,456	182,090	20,556
2021	123,232	7,650	-	-	62,938	8,826	186,170	16,476
2022	125,731	5,151	-	-	64,612	7,152	190,343	12,303
2023	128,213	2,602	-	-	66,330	5,434	194,543	8,036
2024	-	-	-	-	68,094	3,670	68,094	3,670
2025	-	-	-	-	69,905	1,859	69,905	1,859
Total	\$ 497,958	\$ 25,503	\$ 47,344	\$ 542	\$ 393,187	\$ 37,397	\$ 938,489	\$ 63,442

The annual requirements to amortize the notes payable outstanding at September 30, 2018 were as follows:

Year ending September 30,	First Financial Bank		Total	
	Principal	Interest	Principal	Interest
2019	\$ 162,993	\$ 70,784	\$ 162,993	\$ 70,784
2020	165,633	68,145	165,633	68,145
2021	170,148	63,630	170,148	63,630
2022	174,597	59,180	174,597	59,180
2023	179,165	54,613	179,165	54,613
2024	183,718	50,060	183,718	50,060
2025	188,659	45,119	188,659	45,119
2026	193,597	40,181	193,597	40,181
2027	198,665	35,113	198,665	35,113
2028	203,787	29,990	203,787	29,990
2029	209,202	24,576	209,202	24,576
2030	214,681	19,097	214,681	19,097
2031	220,305	13,473	220,305	13,473
2032	226,060	7,718	226,060	7,718
2033	114,694	1,646	114,694	1,646
Total	\$ 2,805,904	\$ 583,325	\$ 2,805,904	\$ 583,325

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
September 30, 2018

**V. OTHER INFORMATION**

**A. Contributions of Net Assets from Predecessor Districts - Montgomery County Emergency Services Districts No. 1 and 12**

All assets and liabilities of the preceding Districts No. 1 and 12 were transferred to the newly formed entity, Montgomery County ESD 1 (the "District"), upon the merger on February 1, 2018. The New District began operations on February 1, 2018, and was formed from the merger of Montgomery County Emergency Services District No. 12 and Montgomery County Emergency Services District No. 1 (old entity) to take advantage of the cost efficiencies based on the elimination of redundant services pursuant to the citizens' approval in the November 2017 election. The initial opening balances of the District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position, as of February 1, 2018, were transferred according to the carrying values reported in the separate financial statements of Montgomery County Emergency Services District No. 12 and Montgomery County Emergency Services District No. 1 (old entity) as of January 31, 2018, as follows:

	ESD 1 Governmental Activities	ESD 12 Governmental Activities	Combined Governmental Activities
<b><u>Assets</u></b>			
Current assets	\$ 7,752,202	\$ 1,130,495	\$ 8,882,697
Capital assets	7,027,079	1,133,377	8,160,456
<b>Total assets</b>	<u>14,779,281</u>	<u>2,263,872</u>	<u>17,043,153</u>
<b><u>Deferred Outflows/Inflows</u></b>			
Deferred outflows/inflows	25,563	-	25,563
<b>Total deferred outflows/inflows</b>	<u>25,563</u>	<u>-</u>	<u>25,563</u>
<b><u>Liabilities</u></b>			
Current liabilities	318,525	224	318,749
Noncurrent liabilities	4,627,735	-	4,627,735
<b>Total liabilities</b>	<u>4,946,260</u>	<u>224</u>	<u>4,946,484</u>
<b><u>Net Position</u></b>			
Net investment in capital assets	3,164,411	1,133,377	4,297,788
Unrestricted	6,694,173	1,130,271	7,824,444
<b>Total Net Position</b>	<u>\$ 9,858,584</u>	<u>\$ 2,263,648</u>	<u>\$ 12,122,232</u>

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

**B. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

**C. Contingent Liabilities**

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amounts of payouts, and other economic and social factors.

**D. Defined Benefit Pension Plan**

**1. Plan Description**

The District provides retirement, disability, and death benefits for all its eligible employees through a nontraditional defined benefit pension plan in the statewide Texas County & District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 656 nontraditional defined contribution benefit plans. TCDRS, in the aggregate, issues a comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

**2. Benefits Provided**

The plan provisions are adopted by the District within the options available in Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, 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

# Montgomery County ESD 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2018

benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

### 3. Funding Policy

The District has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The District contributed using the ADCR of 12.42% for calendar year 2018 and 12.62% for calendar year 2017.

The District adopted the rate of 7% as the contribution rate payable by the employee members for calendar years 2018 & 2017. The District may change the employee contribution rate and the employer contribution rate within the options available in the TCDRS Act.

### 4. Contributions

	12/31/2017	12/31/2016	12/31/2015
Annual Determined Contribution Cost	\$ 453,742	\$ 388,342	\$ 331,629
Actual Contributions Made	\$ (453,742)	\$ (388,342)	\$ (331,629)
Percentage of APC Made	100%	100%	100%
Contribution deficiency (excess)	\$ -	\$ -	\$ -



# Montgomery County ESD 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

### September 30, 2018

The required contribution rates for fiscal year 2018 were determined as part of the December 31, 2016 and 2017 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2017, also follows:

Valuation Date	<u>12/31/15</u>	<u>12/31/16</u>	<u>12/31/17</u>
Actuarial Cost Method	Entry Age	Entry Age	Entry Age
Amortization Method	Level Percent of payroll, closed	Level Percent of payroll, closed	Level Percent of payroll, closed
Amortization Period in years	18 years	17.5 years	16.0 years
Asset Valuation Method	5-year Smoothed Fund	5-year Smoothed Fund	5-year Smoothed Fund
Actuarial Assumptions:			
Investment Rate of Return *	8%	8%	8%
Projected Salary Increases *	4.9%	4.9%	4.9%
* Includes Inflation at stated-rate	3.0%	3.0%	3.0%
Cost-of Living Adjustments	0.0%	0.0%	0.0%

#### Employees covered by benefit terms

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	78
Active employees	80
Total	158

#### 5. Net Pension Liability

The District's Net Pension Liability (NPL) was measured as of December 31, 2017, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

**Actuarial assumptions:**

The Total Pension Liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	0 - 5.25% per year depending on experience
Investment Rate of Return	8.1%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table.

Actuarial assumptions used in the December 31, 2017, valuation were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 8.1% gross of administrative expenses. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

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

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(3)</sup>	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
International Equities – Developed	MSCI World Ex USA (net)	11.00%	4.55%
International Equities – Emerging	MSCI World Ex USA (net)	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(4)</sup>	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(5)</sup>	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

(1) Target asset allocation adopted at the April 2018 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.95%, per Cliffwater's 2018 capital market assumptions.

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

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

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

**Discount Rate:**

The discount rate used to measure the Total Pension Liability was 8.10%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

**Changes in the Net Pension Liability:**

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/16	\$ 4,915,519	\$ 4,543,638	\$ 371,881
Changes for the year:			
Service Cost	646,050	-	646,050
Interest on total pension liability <sup>(1)</sup>	449,975	-	449,975
Effect of plan changes <sup>(2)</sup>	-	-	-
Effect of economic/demographic gains or losses	(64,041)	-	(64,041)
Effect of assumptions changes or inputs	135,145		
Refund of contributions	(12,900)	(12,900)	-
Administrative expense	-	(3,934)	3,934
Member contributions	-	251,679	(251,679)
Net investment income	-	674,351	(674,351)
Employer contributions		453,742	(453,742)
Other <sup>(3)</sup>	-	9,244	(9,244)
Net changes	1,154,229	1,372,182	(217,953)
Balance at 12/31/17	\$ 6,069,748	\$ 5,915,820	\$ 153,928

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

(2) No plan changes valued.

(3) Relates to allocation of system-wide items.

**Sensitivity of the net pension liability to changes in the discount rate**

The following presents the net pension liability of the District, calculated using the discount rate of 8.10%, as well as what the District'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 Single Rate Assumption 8.10%	1% Increase 9.10%
\$ 1,463,381	\$ 153,928	\$ (883,813)

# Montgomery County ESD 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

### September 30, 2018

#### Pension Plan Fiduciary Net Position:

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the internet at [www.tcdrs.com](http://www.tcdrs.com).

#### 5. Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At September 30, 2018, the District reported deferred inflows of resources and deferred outflows of resources related to pensions from the following sources:

	Deferred (Inflows) of Resources	Deferred Outflows of Resources
Difference between expected and actual economic experience	\$ (106,662)	\$ -
Changes of assumptions	-	123,750
Differences between projected and investment earnings	(46,669)	-
Contributions subsequent to the measurement date	-	444,559
<b>Total</b>	<u>\$ (153,331)</u>	<u>\$ 568,309</u>

The District reported \$444,559 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2019.

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

<b>Year ended December 31:</b>		
2018	\$	35,379
2019		24,991
2020		(43,489)
2021		(53,111)
2022		2,610
Thereafter		4,039
	<u>\$</u>	<u>(29,581)</u>

**Montgomery County ESD 1**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2018**

**E. Deferred Compensation Plan**

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code, Section 457. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until retirement, termination, death, or unforeseeable emergencies.

Federal law requires all assets and income of Section 457 plans to be held in trust, custodial accounts, or annuity contracts for the exclusive benefit of the participants and their beneficiaries. The District's deferred compensation plan is administered by a private corporation under contract with the District. The District contributed approximately \$206,646 to the plan in the current period.

**F. Operating Lease**

The District entered into an operating lease agreement for their administrative headquarters. The lease term is from February 1, 2017 through January 31, 2022. Monthly rent expense is \$6,500 for years 1 through 3, and \$7,000 for years 4 and 5.

Future minimum payments for the lease as of September 30, 2018 were as follows:

Year ending September 30,	Amount
2019	\$ 78,000
2020	82,000
2021	84,000
2022	28,000
2023	-
Thereafter	-
Total	\$ 272,000

**G. Subsequent Events**

On November 14, 2018, the District acquired two new fire engines for a total cost of \$1,532,016.

On March 27, 2019, the District financed the acquisition of an apparatus for \$1,214,914 bearing interest at 3.24% annually, and to be repaid in annual installments over a 6.5 year term.

There were no other material subsequent events outside of typical operations through June 17, 2019, the date the financial statements were available to be issued.

## ***REQUIRED SUPPLEMENTARY INFORMATION***

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# Montgomery County

## Emergency Services District 1

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**For the Period Beginning February 1, 2018 Through September 30, 2018**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 1,191,636	\$ 1,191,636	\$ 209,181	\$ (982,455)
Sales tax	3,572,600	3,572,600	3,098,484	(474,116)
Charges for services	315,000	-	-	-
Other revenues	29,200	29,200	52,061	22,861
Contributions and donations	7,994	7,994	7,057	(937)
Investment earnings	5,576	5,576	49,681	44,105
<b>Total Revenues</b>	<u>5,122,006</u>	<u>4,807,006</u>	<u>3,416,464</u>	<u>(1,390,542)</u>
<b>Expenditures</b>				
Public safety	5,008,743	5,008,743	5,364,874	(356,131)
Capital outlay	298,812	298,812	1,064,319	(765,507)
Debt service - principal	327,747	327,747	171,326	156,421
Debt service - interest	43,461	43,461	44,469	(1,008)
<b>Total Expenditures</b>	<u>5,678,763</u>	<u>5,678,763</u>	<u>6,644,988</u>	<u>(966,225) *</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(556,757)</u>	<u>(871,757)</u>	<u>(3,228,524)</u>	<u>(2,356,767)</u>
<b>Other Financing Sources</b>				
Contributions from ESD's	-	-	8,220,042	8,220,042
Loan proceeds	-	-	343,735	343,735
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>8,563,777</u>	<u>8,563,777</u>
<b>Net Change in Fund Balance</b>	<u>\$ (556,757)</u>	<u>\$ (871,757)</u>	<u>5,335,253</u>	<u>\$ 6,207,010</u>
<b>Beginning Fund Balance</b>			<u>-</u>	
<b>Ending Fund Balance</b>			<u>\$ 5,335,253</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

\* Expenditures exceeded appropriations at the legal level of control.

# Montgomery County Emergency Services District 1

## SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended

	12/31/2017	12/31/2016	12/31/2015
<b>Total pension liability</b>			
Service cost	\$ 646,050	\$ 496,455	\$ 445,499
Interest (on the Total Pension Liability)	449,975	349,077	302,270
Changes in benefit terms	-	-	(104,684)
Differences between expected and actual experience	(64,041)	4,007	(145,010)
Changes of assumptions	135,145	-	8,246
Benefit payments, including refunds of participant contributions	(12,900)	(421)	(1,016)
<b>Net change in total pension liability</b>	<u>1,154,229</u>	<u>849,118</u>	<u>505,305</u>
<b>Total pension liability - beginning</b>	<u>4,915,520</u>	<u>4,066,402</u>	<u>3,561,097</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 6,069,749</u>	<u>\$ 4,915,520</u>	<u>\$ 4,066,402</u>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 453,742	\$ 388,339	\$ 331,629
Contributions - members	251,679	217,298	182,789
Net investment income (loss)	674,351	271,044	(62,673)
Benefit payments, including refunds of participant contributions	(12,900)	(421)	(1,016)
Administrative expenses	(3,934)	(2,947)	(2,472)
Other	9,244	49,824	(296)
<b>Net change in plan fiduciary net position</b>	<u>1,372,182</u>	<u>923,137</u>	<u>447,961</u>
<b>Plan fiduciary net position - beginning</b>	<u>4,543,639</u>	<u>3,620,502</u>	<u>3,172,541</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 5,915,821</u>	<u>\$ 4,543,639</u>	<u>\$ 3,620,502</u>
<b>Fund's net pension liability - ending (a) - (b)</b>	<u>\$ 153,928</u>	<u>\$ 371,881</u>	<u>\$ 445,900</u>
 <b>Plan fiduciary net position as a percentage of the total pension liability</b>	 97.46%	 92.43%	 89.03%
<b>Covered employee payroll</b>	<b>\$ 3,595,412</b>	<b>\$ 3,104,251</b>	<b>\$ 2,797,748</b>
<b>Fund's net position as a percentage of covered employee payroll</b>	<b>4.28%</b>	<b>11.98%</b>	<b>15.94%</b>

### Notes to schedule:

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

12/31/2014 <sup>1</sup>

\$ 405,612  
245,883

-

76,984

-

(8,070)

720,409

2,840,688

\$ 3,561,097

\$ 289,924

166,762

174,685

(8,070)

(2,222)

(160)

620,919

2,551,622

\$ 3,172,541

\$ 388,556

89.09%

\$ 2,382,319

16.31%

# Montgomery County Emergency Services District 1

## SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Fiscal Years Ended

	9/30/2018	9/30/2017	9/30/2016
Actuarially determined employer contributions	\$ 556,075	\$ 459,901	\$ 351,203
Contributions in relation to the actuarially determined cont.	\$ 556,075	\$ 459,901	\$ 351,203
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Annual covered employee payroll	\$ 4,463,026	\$ 3,652,421	\$ 2,797,748
Employer contributions as a % of covered employee payroll	12.46%	12.59%	12.55%

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

### NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

**Valuation Date:**

Notes

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

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Amortization Period	16.0 years
Asset Valuation Method	5 years, smoothed value
Inflation	3.0%
Salary Increases	4.9%
Investment Rate of Return	8.0%
Retirement Age	The average age at service retirement for recent retirees is 61.

Mortality

RP2000 table projected with Scale AA to 2014

**Other Information:**

Notes

There were no benefit changes during the year.

9/30/2015 <sup>1</sup>  
\$ 319,382

\$ 319,382

\$ -

\$ 2,538,233

12.58%

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## Oughton, Melissa

---

**From:** Sutton, Kimberly  
**Sent:** Monday, June 24, 2019 4:44 PM  
**To:** Millsaps, Jason; Oughton, Melissa  
**Subject:** ESD 1  
**Attachments:** COJ.COP@mctx.gov\_20190624\_135743.pdf

Melissa,  
Please see this ESD 1 Financial Report.  
We plan to put it on the July 9 Commissioners Court.

Thank you,  
Kimberly Sutton  
Administrative Assistant II

Office of County Judge Mark J. Keough  
501 N. Thompson, Suite 401  
Conroe, Texas 77301  
Conroe: 936-539-7812  
Houston: 281-364-4285  
kimberly.sutton@mctx.org

-----Original Message-----

From: COJ.COP@mctx.gov <COJ.COP@mctx.gov>  
Sent: Monday, June 24, 2019 1:58 PM  
To: Sutton, Kimberly <kimberly.sutton@mctx.org>  
Subject: Scanned image from MX-3071

Reply to: COJ.COP@mctx.gov <COJ.COP@mctx.gov> Device Name: Not Set Device Model: MX-3071  
Location: Not Set

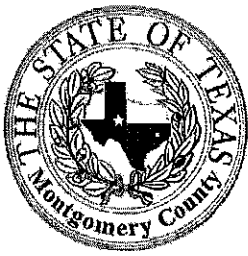
File Format: PDF MMR(G4)  
Resolution: 200dpi x 200dpi

Attached file is scanned image in PDF format.  
Use Acrobat(R)Reader(R) or Adobe(R)Reader(R) of Adobe Systems Incorporated to view the document.  
Adobe(R)Reader(R) can be downloaded from the following URL:  
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<https://gcc01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.adobe.com%2F&data=02%7C01%7Ckimberly.sutton%40mctx.org%7C47eb58b412d542a7754d08d6f8de2563%7C7a605285cfe64adb89b5fe5eebecb18>

8%7C0%7C1%7C636970030341378783&data=%2FQEnsodfbTxVKGEI3dJZh%2BzIK298UcKTZYwYcl%2F30DA%3D&amp;reserved=0





**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  
1<sup>st</sup> Assistant County Auditor

Date: July 9, 2019  
To: Commissioners' Court  
From: Rakesh Pandey, County Auditor *RP*  
Re: Financial Report – Emergency Services District #12

The attached annual audit was submitted, in compliance with §775.082, Texas Health and Safety Code, and received on June 24, 2019. The report includes the following information:

Independent Audit Report	Brookswatson & Co., PLLC
Present fairly yes/no	Yes
FY 2018 Net Position	\$2,263,648
increase/(decrease) from prior year	\$672,355 .
Revenues increase/(decrease)	\$181,489
Reason	Increased property taxes and sales taxes.
Expenditures increase/(decrease)	(\$38,711)
Reason	Decrease in public safety expense.
Material Weakness	None
If yes, explain	
Significant Deficiencies	None
If yes, explain	

The district ceased operations and merged with ESD 1 as of January 31, 2018. This resulted in a 4 month audited period. In order to provide comparable information, they calculated the 2017 figures as 33% of the 12 month fiscal year.

RP/mo

cc: File

# **Annual Financial Report**

of the

## **Montgomery County Emergency Services District No. 12**

**For the Period Beginning October 1, 2017 and  
Ending January 31, 2018**

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# Montgomery County Emergency Services District No. 12

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## ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Commissioners of the  
Montgomery County Emergency Services District No. 12:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of the Montgomery County Emergency Services District No. 12 (the "District"), as of January 31, 2018, and for the period beginning October 1, 2017 and ending January 31, 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***

The District's 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. 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 and the major fund as of January 31, 2018, and the respective changes in financial position for the period from October 1, 2017 through January 31, 2018 in accordance with accounting principles generally accepted in the United States of America.

### *Emphasis of Matter*

As discussed in Note V.F. to the financial statements, due to a prior year accounting error, the District restated its beginning net position within governmental activities. Our opinion was not modified with respect to this matter.

### *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and 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.

*Brooks Watson & Co.*

Brooks Watson & Co., PLLC  
Certified Public Accountants  
Houston, Texas  
June 17, 2019

***MANAGEMENT'S DISCUSSION  
AND ANALYSIS***



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# **Montgomery County Emergency Services District No. 12**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**For the Period From October 1, 2017 Through January 31, 2018**

The purpose of the Management's Discussion and Analysis (the "MD&A") is to give the readers an objective and easily readable analysis of the financial activities of the Montgomery County Emergency Services District No. 12 (the "District") for the period from October 1, 2017 through January 31, 2018.

The District entered into an Interlocal Agreement with Montgomery County Emergency Services District No. 1 ("ESD 1"), effective October 1, 2016. Under the terms of this agreement, the District continues to operate as a political subdivision but no longer employs emergency services personnel. In September 2016, the Board of Commissioners of ESD 1 and ESD 12 believed it was in the best interest of its residents and its staff to have ESD 1 assume the day-to-day management of emergency service operations of the District. As of September 24, 2016, the District ceased to employ emergency services personnel. Certain employees of the District were transferred to ESD 1 on September 24, 2016.

Through the election held in November of 2017, residents of ESD 1 and ESD 12 approved merger of the districts, effective February 1, 2018. The final date of operations for ESD 12 was January 31, 2018.

The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the District's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Governmental Accounting Standards Board (GASB) Statement No. 34 establishes the content of the minimum requirements for MD&A. Please read the MD&A in conjunction with the District's financial statements, which follow this section.

### **THE STRUCTURE OF OUR ANNUAL REPORT**

The annual financial report is presented as compliant with the financial reporting model in effect pursuant to GASB Statement No. 34. The financial reporting model requires governments to present certain basic financial statements as well as a Management's Discussion and Analysis (MD&A) and certain other Required Supplementary Information (RSI). The basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements.

#### **Government-Wide Statements**

The government-wide statements report information for the District as a whole. These statements include transactions and balances relating to all assets, including capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the District as an economic entity. The Statement of Net Position and the Statement of Activities report information on the District's activities that enable the reader

# Montgomery County Emergency Services District No. 12

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period From October 1, 2017 Through January 31, 2018

to understand the financial condition of the District. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the District's assets and liabilities. The difference between the two is 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 is improving or deteriorating. Other non-financial factors, such as the District's operating performance need to be considered to assess the overall health of the District.

The Statement of Activities presents information showing how the District's net position changed during the most recent year. All changes in the net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows -- the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities present the District using one class of activity:

1. Governmental Activities -- The District's emergency service operations are reported here.

The government-wide financial statements can be found after the MD&A within this report.

### FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the District. They are usually segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The District's operations are reported using governmental funds.

#### **Governmental Funds**

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

# Montgomery County Emergency Services District No. 12

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period From October 1, 2017 Through January 31, 2018

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

The District maintains one governmental fund; the general fund. The general fund is used to report the District's activities.

The District adopts an annual budget for its general fund. A budgetary comparison schedule has been provided to demonstrate compliance with this budget.

### Notes to Financial Statements

The 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. The notes can be found after the financial statements within this report.

### Other Information

In addition to the basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information ("RSI"). The RSI that GASB Statement No. 34 requires includes a budgetary comparison schedule for the general fund. The RSI can be found after the notes to the financial statements within this report.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. For the District, assets exceed liabilities by \$2,263,648 as of January 31, 2018. Unrestricted net position, \$1,130,271, may be used to meet the District's ongoing emergency service operations.

# Montgomery County Emergency Services District No. 12

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period From October 1, 2017 Through January 31, 2018

### Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

		Governmental Activities	
		1/31/2018	9/30/2017
Current and other assets		\$ 1,130,495	\$ 1,104,136
Capital assets, net		1,133,377	1,179,868
<b>Total Assets</b>		<b>2,263,872</b>	<b>2,284,004</b>
Other liabilities		224	15,465
Long-term liabilities		-	677,246
<b>Total Liabilities</b>		<b>224</b>	<b>692,711</b>
Net Position:			
Net investment in capital assets		1,133,377	502,622
Unrestricted		1,130,271	1,088,671
<b>Total Net Position</b>		<b>\$ 2,263,648</b>	<b>\$ 1,591,293</b>

Other liabilities decreased primarily as a result of greater accrued interest of outstanding the end of the prior year. Long-term liabilities decreased as a result of principal payments occurring in the current year.

# Montgomery County Emergency Services District No. 12

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Period From October 1, 2017 Through January 31, 2018

### Statement of Activities:

The following table provides a summary of the District's changes in net position from 10/1 – 1/31:

	Governmental Activities		
	2018	2017 (Estimated)	
<b>Revenues</b>			
General revenues:			
Sales taxes	\$ 434,950	\$ 308,847	1
Property taxes	541,284	486,839	3
Other	7,985	7,025	1
Investment income	114	133	1
<b>Total Revenues</b>	<b>984,333</b>	<b>802,844</b>	
<b>Expenses</b>			
Public safety	393,997	430,916	1
Interest and fiscal charges	6,691	8,483	1
<b>Total Expenses</b>	<b>400,688</b>	<b>439,399</b>	
<b>Change in Net Position</b>	<b>\$ 583,645</b>	<b>\$ 363,445</b>	2

- (1) The District merged with ESD 1 and ceased operations, effective January 31, 2018. This resulted in a 4-month audited period beginning 10/1/2017 and ending 1/31/2018. In order to provide comparable information to the year ended 1/31/2018, the 2017 figures above were calculated as 33% of the 12-month fiscal year period.
- (2) This represents the net of these adjusted figures and does not reflect a specific change in net position for the period ended 1/31/17.
- (3) This represents all property taxes for the year ended 9/30/17 since the majority of the taxes were collected during the period from 10/1/16 – 1/31/17.

The District reported an increase in overall net position of \$583,645. Sales tax increased as a result of economic growth within the District. Property taxes increased due to an increase in the property tax rate and the overall appraised property tax value within the District. Public safety expenses decreased primarily as a result of the decrease interlocal service expenses charged by ESD 1 in the current year.

# **Montgomery County Emergency Services District No. 12**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**For the Period From October 1, 2017 Through January 31, 2018**

### **FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

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

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

The District's general fund reflects a fund balance of \$1,044,562. There was a decrease in the fund balance of \$7,373 over the prior year. This decrease is mainly attributed to debts paid off during the related period.

### **CAPITAL ASSETS**

As of the end of the year, the District had invested \$1,133,377 in a variety of capital assets and net of accumulated depreciation. This investment in capital assets includes buildings, vehicles and equipment. The District's total investment in capital assets decreased approximately \$46,491, as result of current year depreciation. There were no new capital asset investments during the year.

### **LONG-TERM DEBT**

The District's outstanding long-term debt decreased by \$588,536 during the fiscal year.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual general fund revenues were less than final budgeted revenues by \$435,306 during the year. Actual general fund expenditures were less than the final budget by \$427,933. These variances were the reason for a net negative overall variance of \$7,373 over the final budgeted amounts.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances. Questions concerning this report or requests for additional financial information should be directed to the District Accounting Administrator at 310 North Danville Street, Suite A, Willis, Texas, 77378.

## ***FINANCIAL STATEMENTS***



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# Montgomery County Emergency Services District No. 12

## STATEMENT OF NET POSITION

January 31, 2018

	<u>Governmental Activities</u>
<b><u>Assets</u></b>	
<b>Current Assets</b>	
Cash	\$ 726,198
Receivables:	
Property taxes	192,654
Sales taxes	211,643
<b>Total Assets</b>	<u>1,130,495</u>
<b>Non-Current Assets</b>	
Capital assets	
Capital assets - non-depreciable	25,000
Capital assets - net depreciable	1,108,377
<b>Total Non-Current Assets</b>	<u>1,133,377</u>
<b>Total Assets</b>	<u>2,263,872</u>
<b><u>Liabilities</u></b>	
<b>Current Liabilities</b>	
Accrued interest on debt	224
<b>Total Current Liabilities</b>	<u>224</u>
<b>Total Liabilities</b>	<u>224</u>
<b><u>Net Position</u></b>	
Net investment in capital assets	1,133,377
Unrestricted	1,130,271
<b>Total Net Position</b>	<u>\$ 2,263,648</u>

See Notes to Financial Statements.

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# Montgomery County

## Emergency Services District No. 12

### STATEMENT OF ACTIVITIES

For the Period Beginning October 1, 2017 Through January 31, 2018

	<u>Governmental Activities</u>
<b><u>Program Expenses</u></b>	
Public safety	\$ 393,997
Interest and fiscal charges	6,691
<b>Total Program Expenses</b>	<u>400,688</u>
 <b><u>General Revenue</u></b>	
Sales taxes	434,950
Property taxes	541,284
Other revenues	7,985
Investment income	114
<b>Total Revenues</b>	<u>984,333</u>
<b>Change in Net Position</b>	<u>583,645</u>
<b>Beginning Net Position</b>	<u>1,680,003</u>
<b>Ending Net Position</b>	<u><u>\$ 2,263,648</u></u>

See Notes to Financial Statements.

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# Montgomery County

## Emergency Services District No. 12

### BALANCE SHEET AND RECONCILIATION TO THE STATEMENT OF NET POSITION

January 31, 2018

	General Fund
<b><u>Assets</u></b>	
Cash	\$ 726,198
Receivables:	
Property taxes	192,654
Sales taxes	211,643
<b>Total Assets</b>	<b>1,130,495</b>
<b><u>Deferred Inflows of Resources</u></b>	
Unavailable revenue - property taxes	85,933
<b>Total Deferred Inflows of Resources</b>	<b>85,933</b>
<b><u>Fund Balance</u></b>	
Fund Balance:	
Unassigned	1,044,562
<b>Total Fund Balance</b>	<b>\$ 1,044,562</b>
Amounts reported for governmental activities in the statement of net position:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets, non-depreciable	25,000
Capital assets, net depreciable	1,108,377
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	
Unavailable revenue - property taxes	85,933
Long-term liabilities are not due and payable in the current period (i.e. note payables, capital leases, and compensated balances) and, therefore, are not reported as liabilities in the government funds	
Accrued interest	(224)
<b>Net Position of Governmental Activities</b>	<b>\$ 2,263,648</b>

See Notes to Financial Statements.

# Montgomery County

## Emergency Services District No. 12

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

For the Period Beginning October 1, 2017 Through January 31, 2018

	<u>General Fund</u>
<b>Revenues</b>	
Sales taxes	\$ 434,950
Property Taxes	507,552
Other revenues	7,985
Investment income	<u>114</u>
<b>Total Revenues</b>	<u>950,601</u>
 <b>Expenditures</b>	
Public safety	347,506
Debt service:	
Principal	588,536
Interest	<u>21,932</u>
<b>Total Expenditures</b>	<u>957,974</u>
<b>Net Change in Fund Balance</b>	(7,373)
 Beginning Fund Balance	<u>1,051,935</u>
<b>Ending Fund Balance</b>	<u><u>\$ 1,044,562</u></u>

See Notes to Financial Statements.

# Montgomery County

## Emergency Services District No. 12

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

For the Period Beginning October 1, 2017 Through January 31, 2018

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

Net change in fund balance	\$	(7,373)
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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.

Depreciation		(46,491)
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Revenue in the statement of activities does not provide current financial resources are not reported as revenue in the funds.		33,732
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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.

Accrued interest		15,241
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The issuance of long-term debt 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. This  
amount is the net effect of these differences in the treatment of  
long-term debt and related items.

Principal payments		588,536
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	\$	583,645
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See Notes to Financial Statements.



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# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS

January 31, 2018

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Government-Wide Financial Statements and Reporting Entity

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

Montgomery County Emergency Services District No. 12 (the "District") operates under Chapter 775, "Emergency Services Districts" of V.T.C.A., Health and Safety Code. The District was converted from a Rural Fire Prevention District on January 1, 1996. The District is a duly organized emergency services district, created to protect life and property from fire and to conserve natural and human resources. The District is funded by property taxes and sales taxes as paid to it by its citizens and visitors. The District provides firefighting facilities, fire suppression and rescue services, and emergency medical services for its citizens.

The District entered into an Interlocal Agreement with Montgomery County Emergency Services District No. 1 ("ESD 1"), effective October 1, 2016. Under the terms of this agreement, the District continues to operate as a political subdivision but no longer employs emergency services personnel. In September 2016, the Board of Commissioners of ESD 1 and ESD 12 believed it was in the best interest of its residents and its staff to assume the day-to-day management of administrative and emergency services operations of the District. As of September 24, 2016, the District ceased to employ administrative personnel. Certain employees of the District were transferred to ESD 1 on September 24, 2016.

Through the election held in November of 2017, residents of ESD 1 and ESD 12 approved merger of the districts, effective February 1, 2018. The final date of operations for ESD 12 was January 31, 2018.

As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the District's financial reporting entity. The District has adopted Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. No other entities have been included in the District's reporting entity. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the District's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the District is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the District's financial reporting entity status is that of a primary government are that it has a

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

### **B. Basis of Presentation Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information about the District as a whole. These statements include all activities of the primary government. Governmental activities are normally supported by property and sales taxes.

The Statement of Activities presents a comparison between general government expenses and general revenues of the District's governmental activities. Expenses, such as those used to fund the principal operations of District, are presented as public safety expenses. Revenues, such as taxes and investment earnings, are presented as general revenues.

The fund financial statements provide information about the government's funds. Separate statements for each fund category are presented.

The government reports the following governmental funds:

#### **Governmental Funds**

Governmental funds are those funds through which most governmental functions are typically financed.

##### **General Fund**

The general fund is used to account for the operations of the District's emergency service operations and all other financial transactions not properly includable in other funds. The principal sources of revenue are related to property taxes and sales taxes. Expenditures include all costs associated with the daily operations and contractual obligations of the District.

### **C. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

accounting indicates the timing of transactions or events for recognition in the financial statements.

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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The 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 of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

### **D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

#### **1. Cash and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the District reports all investments at fair value, except for

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

"money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940 are reported using the pools' share price.

The District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the District is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Statewide investment pools

### 2. Fair Value

The District has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

### 3. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the District.

### 4. Capital Assets

Capital assets, which include property, plant, equipment, and vehicle assets (e.g., fire trucks, building, fire apparatus, and similar items) are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years.

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	5-20 years
Furniture and equipment	5-10 years
Buildings and improvements	30 years

### 5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

### 6. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted -- net position and unrestricted -- net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted -- net position to have been depleted before unrestricted -- net position is applied.

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

### 7. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### 8. Fund Balance

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (board of commissioners) has by resolution authorized the treasurer to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

### 9. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated vacation and sick time balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Vested or

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

accumulated vacation leave and compensated leave at the government-wide level are recognized as an expense and liability of those funds as the benefits accrue to employees.

It is the District's policy to liquidate compensated absences with currently available expendable resources. Accordingly, the District's governmental funds recognize accrued compensated absences when it is paid.

### **10. Long-Term Obligations**

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

### **11. 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

## **II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

### **A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.**

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term assets, such as property tax receivable, are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.



# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, *Continued*

January 31, 2018

- B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, "Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the funds."

### III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. The budget is prepared using the same method of accounting as for financial reporting and serves as a planning tool. Encumbrance accounting is not utilized.

A budget is prepared by fund and function. Appropriations lapse at the end of the year.

### IV. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

Applicable state laws and regulations allow the District to invest its funds in direct or indirect obligations of the United States, the State, or any county, city, school district, or other political subdivision of the State. Funds may also be placed in certificates of deposit of state or national banks or savings and loan associations (depository institutions) domiciled within the State. Related state statutes and provisions included in the District's bond resolutions require that all funds invested in depository institutions be guaranteed by federal depository insurance and/or be secured in the manner provided by law for the security of public funds.

*Custodial Credit Risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District requires funds on deposit at the depository bank to be collateralized by securities when in excess of FDIC coverage. As of January 31, 2018, deposits were fully insured or collateralized for any amounts exceeding FDIC coverage.

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

### B. Receivables

The following comprise receivable balances of the primary government at January 31, 2018:

	General Fund
Property taxes	\$ 192,654
Sales taxes	211,643
<b>Total</b>	<b>\$ 404,297</b>

### C. Capital Assets

The following is a summary of changes in capital assets for the period from October 1, 2017 through January 31, 2018:

	Beginning Balances	Increases	Ending Balances
Capital assets, not being depreciated:			
Land	\$ 25,000	\$ -	\$ 25,000
Total capital assets not being depreciated	25,000	-	25,000
Capital assets, being depreciated:			
Buildings	779,324	-	779,324
Vehicles	1,448,941	-	1,448,941
Equipment	286,730	-	286,730
Total capital assets being depreciated	2,514,995	-	2,514,995
Less accumulated depreciation			
Buildings	(278,968)	(9,053)	(288,021)
Vehicles	(830,151)	(29,516)	(859,667)
Equipment	(251,008)	(7,922)	(258,930)
Total accumulated depreciation	(1,360,127)	(46,491)	(1,406,618)
Net capital assets being depreciated	1,154,868	(46,491)	1,108,377
<b>Total capital assets</b>	<b>\$ 1,179,868</b>	<b>\$ (46,491)</b>	<b>\$ 1,133,377</b>

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

### D. Long-Term Obligations

The following is a summary of long-term obligations for the period beginning October 1, 2017 through January 31, 2018:

Description	Balance at 9/30/2017	Increases	Decreases	Balance at 1/31/2018	Due within a year
Notes Payable:					
Spirit Bank of TX, due in annual installments through 2023, interest at 2.98%	\$ 222,341	-	\$ (222,341)	\$ -	\$ -
Government Capital, due in annual installments through 2025, interest at 3.67%	366,195	-	(366,195)	-	-
	<u>\$ 588,536</u>	<u>\$ -</u>	<u>\$ (588,536)</u>	<u>\$ -</u>	<u>\$ -</u>
			Due in more than one year	<u>\$ -</u>	

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

### V. OTHER INFORMATION

#### A. Dissolution of Montgomery County Emergency Services Districts No. 1 and 12

All assets and liabilities of the District were transferred to the newly formed entity, Montgomery County ESD 1 (the "New District"), upon the merger on February 1, 2018. The District discontinued operations with the transfer to the New District. The New District began operations on February 1, 2018, and was formed from the merger of Montgomery County Emergency Services District No. 12 and Montgomery County Emergency Services District No. 1 (old entity) to take advantage of the cost efficiencies based on the elimination of redundant services pursuant to the citizens' approval in the November 2017 election.

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

The initial opening balances of the New District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position, as of February 1, 2018, were transferred according to the carrying values reported in the separate financial statements of Montgomery County Emergency Services District No. 12 and Montgomery County Emergency Services District No. 1 (old entity) as of January 31, 2018, as follows:

	ESD 1 Governmental Activities	ESD 12 Governmental Activities	Combined Governmental Activities
<b><u>Assets</u></b>			
Current assets	\$ 7,752,202	\$ 1,130,495	\$ 8,882,697
Capital assets	7,027,079	1,133,377	8,160,456
<b>Total assets</b>	<b>14,779,281</b>	<b>2,263,872</b>	<b>17,043,153</b>
<b><u>Deferred Outflows/Inflows</u></b>			
Deferred outflows/inflows	25,563	-	25,563
<b>Total deferred outflows/inflows</b>	<b>25,563</b>	<b>-</b>	<b>25,563</b>
<b><u>Liabilities</u></b>			
Current liabilities	318,525	224	318,749
Noncurrent liabilities	4,627,735	-	4,627,735
<b>Total liabilities</b>	<b>4,946,260</b>	<b>224</b>	<b>4,946,484</b>
<b><u>Net Position</u></b>			
Net investment in capital assets	3,164,411	1,133,377	4,297,788
Unrestricted	6,694,173	1,130,271	7,824,444
<b>Total Net Position</b>	<b>\$ 9,858,584</b>	<b>\$ 2,263,648</b>	<b>\$ 12,122,232</b>

### B. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

### C. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

# Montgomery County Emergency Services District No. 12

## NOTES TO FINANCIAL STATEMENTS, Continued

January 31, 2018

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

### D. Restatement

The District restated beginning net position within governmental activities due to a prior year accounting error relating to long-term debt. The restatement of beginning net position is as follows:

	<u>Governmental Activities</u>
Prior year ending net position, as reported	\$ 1,591,293
Correction to prior year:	
To correct long-term debt	<u>88,710</u>
Restated beginning net position	<u>\$ 1,680,003</u>

### E. Subsequent Events

Through the election held in November of 2017, residents of ESD 1 and ESD 12 approved merger of these districts, effective February 1, 2018. As a result, ESD 12 ceased to exist as of February 1, 2018, and ESD 1 assumed all their assets and liabilities.

The District had no other material subsequent events to report through June 17, 2019, the date these financial statements were available to be issued.

***REQUIRED SUPPLEMENTARY INFORMATION***

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# Montgomery County

## Emergency Services District No. 12

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET VS. ACTUAL

For the Period Beginning October 1, 2017 Through January 31, 2018

	Original & Final Budget <sup>2</sup>	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Sales taxes	\$ 827,000	\$ 434,950	\$ (392,050)
Property taxes	537,307	507,552	(29,755)
Other revenues	21,600	7,985	(13,615)
Investment income	-	114	114
<b>Total Revenues</b>	<u>1,385,907</u>	<u>950,601</u>	<u>(435,306)</u>
<b>Expenditures</b>			
Public safety	1,291,240	347,506	943,734
Debt service - principal	73,442	588,536	(515,094)
Debt service - interest	21,225	21,932	(707)
<b>Total Expenditures</b>	<u>1,385,907</u>	<u>957,974</u>	<u>427,933</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>(7,373)</u>	<u>\$ (7,373)</u>
Beginning Fund Balance		<u>1,051,935</u>	
<b>Ending Fund Balance</b>		<u>\$ 1,044,562</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. The District adopted a budget for 12 months beginning 10/1/17.





**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  
1<sup>st</sup> Assistant County Auditor

Date: July 9, 2019

To: Rakesh Pandey, County Auditor *RP*

From: Krissa Garner Dolezal, Budget and Financial Reporting Supervisor *KGD*

Re: Financial Report – Montgomery County Women's Center

The attached annual audit was submitted, in compliance with their contract approved by commissioner's court on September 25, 2018 and received on July 1, 2019. The report includes the following information:

Independent Audit Report	Briggs & Veselka Co.
Present fairly yes/no	Yes
FY 2018 Net Position	\$6,285,170
Increase/(decrease) from prior year	(\$21,591)
Revenues increase/(decrease)	(\$443,179)
Reason	Decreased contributions from the public (\$385,369).
Expenditures increase/(decrease)	(\$101,191)
Reason	Decreased program expenses
Material Weakness	None
If yes, explain	
Significant Deficiencies	None
If yes, explain	

/s

cc: Shelby Rushing, Accounts Payable Supervisor

**Montgomery County Women's Center**  
**Statements of Activities**  
**For the Year Ended December 31, 2017 and 2016**

	2017	2016
UNRESTRICTED NET ASSETS SUPPORT		
State and Federal Financial Awards	\$ 1,440,690	\$ 1,117,285
Non-Government Grants	155,880	94,500
Contributions from the Public	2,555,043	2,281,855
United Way Funding	451,517	522,513
Donated Items Sold to the Public	1,185,520	1,132,283
Special Events	308,147	226,105
Rent	62,150	59,661
Other	1,850	2,112
TOTAL UNRESTRICTED SUPPORT	6,160,797	5,436,314
Net Assets Released from Restrictions		
Restrictions Satisfied by Payments	29,339	29,393
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATIONS	6,190,136	5,465,707
EXPENSES		
Program Services		
Residential Programs	2,590,083	2,401,164
Outreach	605,396	552,060
Counseling and Sexual Assault	1,210,070	1,137,971
Legal	435,751	349,270
Supporting Services		
Management and General	381,607	325,848
Fundraising		
Resale Shop	625,059	545,882
Other Fundraising	41,076	48,604
TOTAL EXPENSES	5,889,042	5,360,799
CHANGE IN UNRESTRICTED NET ASSETS	301,094	104,908
TEMPORARILY RESTRICTED NET ASSETS		
Scholarships	31,600	21,250
Net assets released from restrictions	(29,339)	(29,393)
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	2,261	(8,143)
CHANGE IN NET ASSETS	303,355	96,765
NET ASSETS, BEGINNING OF YEAR	6,003,406	5,906,641
NET ASSETS, END OF YEAR	\$ 6,306,761	\$ 6,003,406
The accompanying notes are an integral part of these financial statements.		



July 1, 2019

County Commissioners Court  
Montgomery County, Texas  
c/o Office of the County Auditor  
501 North Thompson, Suite 205  
Conroe, Texas 77305

**Conroe Office**

1401 Airport Road  
Conroe TX 77301

VOICE 936-441-4044

FAX 936-539-8438

**The Woodlands Office**

1600 Lake Front Circle  
Suite 100

The Woodlands TX 77385

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FAX 936-539-8438

**Something Special**

19073 1-45 South  
Shenandoah TX 77385

VOICE 281-292-0443

**24 Hour Hotline**

936-441-7273

[www.mcwctx.org](http://www.mcwctx.org)

Re: Montgomery County Women's Center  
Public Service Contract dated Sep 26 2017

As required in Clause IV. of the above-referenced Public Service Contract, enclosed is a copy of our annual audited financial statement for the fiscal year ending December 31, 2018. No compliance reports or management letters were issued.

Please let us know if you have any questions or need any additional information.

Sincerely,

Vivian M. Cline  
Director of Grants Administration

VMC/tbm  
Enc.

**Montgomery County Women's Center**  
Financial Statements and Supplementary Information  
For the Year Ended December 31, 2018

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Montgomery County Women's Center  
Conroe, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of Montgomery County Women's Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, 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.

### Auditors' 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 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 auditors' 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.

To the Board of Directors of  
Montgomery County Women's Center  
Re: Independent Auditors' Report

## Opinion

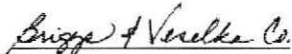
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Montgomery County Women's Center as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

*Supplementary Information* – Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, 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*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedules of revenue and expenditures of crime victims civil legal services grant is also presented for purpose of additional analysis and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2019, on our consideration of Montgomery County Women's 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 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 Montgomery County Women's 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 Montgomery County Women's Center's internal control over financial reporting and compliance.

  
Briggs & Veselka Co.  
The Woodlands, Texas

April 23, 2019



**MONTGOMERY COUNTY WOMEN'S CENTER**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2018**

---

**ASSETS**

Cash and cash equivalents	\$ 1,556,354
Grant funds receivable	337,960
Other receivables	17,871
United Way funding receivable	249,777
Other assets	43,653
Property and equipment, net	<u>4,382,950</u>

**TOTAL ASSETS** \$ 6,588,565

---

**LIABILITIES AND NET ASSETS**

**Liabilities**

Accounts payable	\$ 82,799
Other accrued liabilities	159,546
Deferred revenue	<u>61,050</u>
Total liabilities	303,395

**Net assets**

Without donor restrictions	6,174,954
With donor restrictions	<u>110,216</u>
Total net assets	<u>6,285,170</u>

**TOTAL LIABILITIES AND NET ASSETS** \$ 6,588,565

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



**MONTGOMERY COUNTY WOMEN'S CENTER**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

---

Revenues and other support without donor restrictions	
State and federal financial awards	\$ 1,228,337
Non-government grants	148,800
Contributions	2,169,674
United Way funding	570,898
Donated items sold to the public	1,303,284
Special events	216,001
Rent	58,639
Other	<u>4,055</u>
Total revenues and other support without donor restrictions	5,699,688
Net assets released from restrictions	<u>47,269</u>
Total revenues and other support without donor restrictions	5,746,957
Expenses	
Program services	
Residential programs	2,498,889
Outreach	537,280
Counseling and sexual assault	1,168,775
Legal	398,226
Supporting services	
Management and General	454,069
Fundraising	
Resale shop	692,908
Other fundraising	<u>37,704</u>
Total expenses	<u>5,787,851</u>
Change in net assets without donor restrictions	(40,894)
Net assets with donor restrictions	
Reaching Pines/Shelter	31,622
Scholarships	34,950
Net assets released from restrictions	<u>(47,269)</u>
Change in net assets with donor restrictions	<u>19,303</u>
Change in net assets	(21,591)
Net assets, beginning of year	<u>6,306,761</u>
NET ASSETS, END OF YEAR	<u>\$ 6,285,170</u>

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

**MONTGOMERY COUNTY WOMEN'S CENTER**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Program Services				Supporting Services			Total Expenses
	Residential Programs	Outreach	Counseling and Sexual Assault	Legal	Management and General	Fundraising Resale Shop	Other Fundraising	
Salaries/wages	\$ 819,440	\$ 269,714	\$ 572,286	\$ 292,007	\$ 356,312	\$ 337,252	\$ -	\$ 2,647,011
Fringe benefits	87,051	36,734	68,201	29,651	42,864	40,919	-	305,420
Assistance to individuals	1,179,831	161,626	449,053	35,936	-	-	-	1,826,446
Auto and travel	7,881	6,522	902	1,754	7,603	24,163	-	48,825
Depreciation	170,477	-	-	-	2,220	4,799	-	177,496
Insurance	16,964	1,419	9,592	2,577	3,365	11,612	-	45,529
Maintenance and repairs	35,281	291	642	291	7,228	9,011	-	52,744
Meetings and conferences	-	3,384	4,435	2,182	360	-	-	10,361
Office	41,601	26,203	12,186	6,785	7,684	8,482	7,995	110,936
Professional fees	11,669	3,558	8,347	9,972	4,949	3,150	15,024	56,669
Rent	8,754	1,100	26,086	938	1,583	199,148	463	238,072
Supplies	45,192	16,364	11,004	6,267	5,105	11,987	14,203	110,122
Technology	2,100	409	779	79	2,669	535	-	6,571
Utilities	68,099	2,413	2,050	2,340	2,362	23,655	-	100,919
Other	4,549	7,543	3,212	7,447	9,765	18,195	19	50,730
<b>TOTAL EXPENSES</b>	<b>\$ 2,498,889</b>	<b>\$ 537,280</b>	<b>\$ 1,168,775</b>	<b>\$ 398,226</b>	<b>\$ 454,069</b>	<b>\$ 692,908</b>	<b>\$ 37,704</b>	<b>\$ 5,787,851</b>

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

**MONTGOMERY COUNTY WOMEN'S CENTER**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

---

Cash flows from operating activities	
Change in net assets	\$ (21,591)
Adjustment to reconcile change in net assets to net cash from operating activities:	
Depreciation	177,496
Loss on disposal of fixed assets	737
Change in operating assets and liabilities:	
Grant funds receivable	18,518
Other receivables	(16,044)
United Way funding receivable	(136,686)
Other assets	2,689
Accounts payable	49,074
Other accrued liabilities	1,785
Deferred revenue	61,050
Net cash from operating activities	137,028
Cash flows from investing activities	
Purchases of fixed assets	(37,888)
Net cash from investing activities	(37,888)
Net change in cash and cash equivalents	99,140
Cash and cash equivalents, beginning of year	1,457,214
Cash and cash equivalents, end of year	\$ 1,556,354

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



**NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Montgomery County Women's Center (the "Center") is a 501(c)(3) nonprofit organization dedicated to providing safe shelter, crisis intervention, counseling, legal, and support services to victims/survivors of family violence, sexual assault, stalking, and abuse and provides education about such issues. Approximately 23% of the support received by the Center is from federal and state funding. The other support is from local funding and donor contributions. The Center operates a resale shop as a means of converting household items and clothing contributed by the public to cash for use in funding operations. The Center owns and operates a 70 bed emergency shelter that houses victims of sexual assault and domestic violence. The Center also owns and operates Reaching Pines, a residential transitional apartment community with 24 units for families rebuilding their lives. Both the shelter and Reaching Pines assist women and their children with continued case management and counseling, child care, and other supportive services.

**Basis of Presentation** – The financial statements of the Center have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Center to report information regarding its financial position and activities according to the following net asset classifications:

- **Net assets without donor restrictions** – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Center's management and the Board of Directors.
- **Net assets with donor restrictions** – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Center or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

**Cash and Cash Equivalents** – For financial statement purposes, the Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash and cash equivalents.

**Concentration of Credit Risk** – The Center maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2018, the Center's uninsured balances totaled \$751,616.

**Accounts Receivable** – Accounts receivable is comprised of grants and other receivables. Grant receivables are stated as reimbursable expenditures due from the grantor. No allowance for bad debts is recorded as revenue received is from third-party reimbursements with state and local government agencies.

**Property and Equipment** – Acquisitions of property and equipment in excess of \$5,000 are capitalized. Property and equipment are carried at cost. Depreciation is computed using the straight-line method over three to forty year estimated useful lives. Maintenance and repairs are charged to expense and major improvements are capitalized. Any gain or loss on retirement, sale or other disposition of the equipment is recognized as revenue or expense. Donated equipment is valued at fair market value and its related depreciation is computed using the straight-line method.



**MONTGOMERY COUNTY WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**Contributions** – Contributions are recognized when a donor makes a promise to give to the Center that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with time or purpose restrictions, or restrictions to be held in perpetuity depending on the nature of the restrictions. When a restriction expires, net assets with restrictions are reclassified to net assets without restrictions and reported in the statement of activities as net assets released from restrictions.

**Contributed Services and Materials** – A number of volunteers make significant contributions of their time in assisting the Center in carrying out its programs. The value of their contributed time is not reflected in these statements since it is not susceptible to objective measurement of valuations.

Household items, clothing, and food, donated by the public, are recognized as income with an offsetting charge to expense, based on the programs that benefit from donations, when received. These items amounted to \$1,795,360 in 2018. These items are provided to clients or sold to the public in the resale shop (except food). Revenue from items sold in the resale shop is recognized at the time of sale and amounted to \$1,303,284 in 2018.

**Fair Value of Financial Instruments** – The carrying amounts reported in the statement of financial position for cash, investments and receivables approximate their fair value.

**Functional Allocation of Expenses** – The costs of providing the various programs, and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services. Such allocations are determined by management on an equitable basis. The allocation methods used by the Center are as follows:

Expense	Method of Allocation
Salaries/wages	Time and effort
Fringe benefits	Time and effort
Assistance to individuals	Time and effort
Auto and travel	Time and effort
Depreciation	Square footage
Insurance	Square footage
Maintenance and repairs	Time and effort
Meetings and conferences	Time and effort
Office	Time and effort
Professional fees	Time and effort
Rent	Square footage
Supplies	Time and effort
Technology	Time and effort
Utilities	Square footage

**Use of Estimates** – The presentation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**Advertising Expenses** – Advertising costs are expensed as incurred and are used to promote awareness of the Center's programs among the audiences it serves. Advertising expense for 2018 was \$26,408.



**MONTGOMERY COUNTY WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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**Income Taxes** – The Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code and, therefore, has made no provision for federal income taxes in the accompanying financial statements.

**Recently Implemented Accounting Pronouncements** – In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. These amendments change presentation and disclosure requirements for not-for-profit (NFP) entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. These include qualitative and quantitative requirements in the following areas: net asset classes; investment return; expenses; liquidity and availability of resources; and presentation of operating cash flows. The amendments are effective for NFP organizations for annual financial statements issued for fiscal years beginning after December 15, 2017. Early application of the amendments is permitted.

The effects of this pronouncement are presented in the financial statements.

**NOTE 2 – UPCOMING RECENT ACCOUNTING PRONOUNCEMENTS**

In May 2014, FASB issued ASU No. 2014-09, *Revenue From Contracts With Customers (Topic 606)*, establishing a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. This update provides a five-step analysis in determining when and how revenue is recognized. The new model will require revenue recognition to depict the transfer of promised goods or services to customers in an amount that reflects the consideration a company expects to receive in exchange for those goods or services and will supersede most of the existing revenue recognition guidance, including industry-specific guidance. This guidance is effective for annual reporting periods beginning after December 15, 2018, for nonpublic entities.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The ASU will require most leases to be recognized on the statement of financial position as lease assets and lease liabilities and will require both quantitative and qualitative disclosures regarding key information about leasing arrangements. Lessor accounting is largely unchanged. The guidance is effective for fiscal years beginning after December 15, 2019, for nonpublic entities. The standard may be early adopted and requires a modified retrospective transition approach to apply.

In August 2016, the FASB issued ASU No. 2016-15, *Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments*. This update provides guidance on how to record eight specific cash flow issues, and how the predominant principle should be applied when cash receipts and cash payments have more than one class of cash flows. This standard is effective for fiscal years beginning after December 15, 2018 and interim periods beginning after December 15, 2019, for nonpublic entities, with early adoption permitted. Adoption will be applied retrospectively to all periods presented.

In November 2016, the FASB issued ASU No. 2016-18, *Statement of Cash Flows (Topic 230) – Restricted Cash*, which requires entities to show the changes in the total of cash, cash equivalents, restricted cash and restricted cash equivalents in the statement of cash flows. As a result, entities will no longer present transfers between cash and cash equivalents and restricted cash and restricted cash equivalents in the statement of cash flows. For nonpublic entities, the amendments are effective for annual periods beginning after December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019. Early adoption permitted.



**MONTGOMERY COUNTY WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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In June 2018, the FASB issued ASU No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. These amendments clarify and improve the NFP organizations and business enterprises. The ASU clarifies and improves current guidance about whether a transfer of assets, or the reduction, settlement, or cancellations of liabilities, is a contribution or an exchange transaction. It provides criteria for determining whether the resource provider is receiving commensurate value in return for the resources transferred which, depending on the outcome, determines whether the organization follows contribution guidance or exchange transaction guidance in the revenue recognition and other applicable standards.

It also provides a more robust framework for determining whether a contribution is conditional or unconditional, and for distinguishing a donor-imposed condition from a donor-imposed restriction. This is important because such classification affects the timing of contribution revenue and expense recognition. With some exceptions, the guidance is effective for annual periods beginning after December 15, 2018 or December 15, 2019 if the NFP is a resource recipient or a resource provider, respectively. Early adoption is permitted.

The Center is currently evaluating the impacts this guidance will have on its financial statements and related disclosures.

**NOTE 3 – LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 1,556,354
Grant funds receivable	337,960
Other receivables	<u>17,871</u>
Total	<u>\$ 1,912,185</u>

Cash and cash equivalents include cash on deposit and highly liquid financial instruments with original maturities of three months or less. Grants receivable represent the balance of grant funds that will be collected upon fulfillment of grant requirements. Other receivables are amounts due from tenants at Reaching Pines. All amounts are expected to be collected within one year.

Cash and cash equivalents include \$110,216 that is restricted to awards under the Center's Scholarship Program and funding for the Center's shelter and Reaching Pines facilities. Grants receivable are restricted to providing services as provided in the terms of the grants. Grants fund services that are core to the Center's mission and the expenses to provide these services are included in our Program Services and Supporting Services and are not differentiated from the Center's general expenditures. There are no other restrictions on financial assets.

The Center has a goal of maintaining financial assets on hand to meet approximately 180 days of normal cash operating costs. Based on 2018 costs, this would be about \$1,880,000 with gifts in-kind and depreciation expenses removed. As part of the Center's liquidity management plan, the Center invests certain amounts of cash in excess of daily requirements in a sweep account. Funds are swept each night and invested. The Center has immediate access to these funds at any time.

**MONTGOMERY COUNTY WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at December 31, 2018:

Land and land improvements	\$ 197,033
Buildings	5,457,948
Furniture and equipment	217,061
Vehicles	98,837
Leasehold improvements	<u>35,551</u>
	6,006,430
Less: accumulated depreciation	<u>(1,623,480)</u>
Total property and equipment, net	<u>\$ 4,382,950</u>

Depreciation expense for 2018 amounted to \$177,496.

**NOTE 5 – NET ASSETS**

The Center has net assets with the following purpose restrictions at December 31, 2018:

Reaching Pines/Shelter	\$ 10,898
Scholarships	<u>99,318</u>
	<u>\$ 110,216</u>

**NOTE 6 – COMMITMENTS AND CONTINGENCIES**

The Center leases office space through a one-year operating lease that expires annually at June 30 and is automatically renewed at the option of the Center. The rental rate is adjustable at the beginning of each renewal. Space for the resale shop is under a ten-year operating lease through June 30, 2020. All goods and personal property in the resale shop are collateral for the payment of the lease on the resale shop.

Minimum future rental payments due under the leases, other than the month-to-month lease, in effect December 31, 2018 are summarized as follows:

<u>For the Year Ending December 31</u>	<u>Amount</u>
2019	\$ 148,733
2020	102,869
2021	29,567
2022	29,050
2023	25,165
Total	<u>\$ 335,384</u>



**MONTGOMERY COUNTY WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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**NOTE 7 – EMPLOYEE BENEFIT PLAN**

The Center has a qualified defined contribution plan available for all employees who have been employed for more than one year. The Center makes monthly contributions based on 3% of the participant's salary. The total contributed to the plan for 2018 was \$23,378.

**NOTE 8 – SUBSEQUENT EVENTS**

The Center has evaluated subsequent events through April 23, 2019, the date which the financial statements were available to be issued.



AUDITORS' 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 of  
Montgomery County Women's Center  
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 Montgomery County Women's Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 23, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Montgomery County Women's 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County Women's Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Montgomery County Women's 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 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 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.

To the Board of Directors of  
Montgomery County Women's Center  
Re: Independent Auditors' Report on Internal Control

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Montgomery County Women's 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Briggs & Veselka Co.

Briggs & Veselka Co.  
The Woodlands, Texas

April 23, 2019





INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of  
Montgomery County Women's Center  
Conroe, Texas

**Report on Compliance for Each Major Federal Program**

We have audited Montgomery County Women's Center's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Montgomery County Women's Center's major federal programs for the year ended December 31, 2018. Montgomery County Women's Center's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Montgomery County Women's Center's major federal 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 Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 program occurred. An audit includes examining, on a test basis, evidence about Montgomery County Women's 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 program. However, our audit does not provide a legal determination of Montgomery County Women's Center's compliance.

To the Board of Directors of  
Montgomery County Women's Center  
Re: Independent Auditors' Report on Compliance

### Opinion on Each Major Federal Program

In our opinion, Montgomery County Women's Center 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 programs for the year ended December 31, 2018.

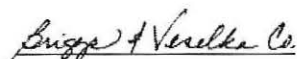
### Report on Internal Control Over Compliance

Management of Montgomery County Women's Center 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 Montgomery County Women's Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal 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 program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Montgomery County Women's 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 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 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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.

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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Briggs & Veselka Co.  
The Woodlands, Texas

April 23, 2019

SUPPLEMENTARY INFORMATION



**MONTGOMERY COUNTY WOMEN'S CENTER**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

<u>Federal Grantor/Pass Thru Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
477 Cluster			
U.S Department of Health and Human Services			
Passed Through Texas Department of Health and Human Services			
Temporary Assistance for Needy Families	93.558	529-15-0032-00003	\$ 51,328
Total U.S Department of Health and Human Services			<u>51,328</u>
Total 477 Cluster			<u>51,328</u>
Other programs			
U.S. Department of Justice			
Passed Through Texas Office of the Governor Criminal Justice Division			
Crime Victim Assistance	16.575	2015-VA-GX-0009-1370317	385,807
Crime Victim Assistance	16.575	2015-VA-GX-0009-1370318	<u>119,842</u>
Total U.S. Department of Justice			<u>505,649</u>
U.S. Department of Health and Human Services			
Passed Through Texas Health and Human Services Commission			
Social Services Block Grant	93.667	529-15-0032-00003D	131,054
Social Services Block Grant	93.667	529-15-0032-00003	<u>5,528</u>
Total Social Services Block Grant			<u>136,582</u>
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	529-15-0032-00003D	61,672
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	529-15-0032-00003	<u>22,110</u>
Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			<u>83,782</u>
Total Passed Through Texas Health and Human Services Commission			<u>220,364</u>
Total U.S. Department of Health and Human Services			<u>220,364</u>
U.S. Department of Homeland Security			
Emergency Food and Shelter National Board Program	97.024		<u>45,000</u>
Total U.S. Department of Homeland Security			<u>45,000</u>
Total other programs			<u>771,013</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 822,341</u>

*See accompanying notes to the schedule of expenditures of federal awards.*

**MONTGOMERY COUNTY WOMEN'S CENTER**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**NOTE 1 – THE ORGANIZATION**

Montgomery County Women's Center, (the "Center") receives federal grants to carry out its programs and services to provide safe shelter, crisis intervention, counseling, legal, and support services to victims/survivors of family violence, sexual assault, stalking, and abuse and provides education about such issues to those living in Montgomery County, Texas.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards (Schedule) includes the activity of Montgomery County Women's Center and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the OMB Compliance Supplement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 3 – NONCASH AND LOANS**

There were no federal awards expended in the form of noncash assistance or insurance and there were no federal program loans or loan guarantees outstanding at year end.

**NOTE 4 – INDIRECT COST**

Expenditures included in the Schedule represent only direct costs. There were no indirect costs allocated to the expenses of the federal grants.

**NOTE 5 – RELATIONSHIP OF THE SCHEDULE TO FINANCIAL REPORTS SUBMITTED TO GRANT AWARDING AGENCIES**

Expenditures included in the Schedule may differ from amounts reflected in the financial reports submitted to grant awarding agencies for the following reasons:

- Expenses accrued at the end of the Center's fiscal year may not be included in the financial reports submitted to grant awarding agencies until after year-end;
- Program matching costs that are reported in the financial reports submitted to awarding agencies are not include in the amounts reported in the Schedule; and
- Differences may exist between grant periods and the Center's accounting period.

**NOTE 6 – CONTINGENCIES**

Grants require the fulfillment of certain conditions set forth in grant agreements and are regularly monitored and reviewed by the grantors. Failure to satisfy the requirement of contract agreements could result in disallowed costs and return of funds to grantors. Management believes that the Center is in substantial compliance with grant provisions and requirements and that disallowed costs, if any, will not be significant to affect the amounts and disclosures in the financial statements.



**MONTGOMERY COUNTY WOMEN'S CENTER**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**SECTION I – SUMMARY OF AUDITORS' RESULTS**

Financial statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiencies identified that are not considered to be material weakness(es)? No

Noncompliance material to financial statements noted? No

Federal awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiencies identified that are not considered to be material weakness(es)? No

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516 (a)? No

Major Program:

<u>Award Type</u>	<u>Federal CFDA Number</u>	<u>Name of Federal Grantor/Pass Thru Grantor/ Program or Cluster Title</u>
Federal	16.575	Crime Victim Assistance

Dollar threshold used to distinguish between type A and type B programs:

Federal awards \$750,000

Auditee qualified as low-risk auditee? No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported

**MONTGOMERY COUNTY WOMEN'S CENTER**  
**SCHEDULES OF REVENUE AND EXPENDITURES OF CRIME VICTIMS CIVIL LEGAL**  
**SERVICES GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

Grant period September 1, 2018 to August 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
Grant funds received in 2018	\$ 23,400	\$ 27,377	\$ (3,977)
Personnel			
Attorneys	<u>26,481</u>	<u>21,800</u>	<u>4,681</u>
Total expenses	<u>26,481</u>	<u>21,800</u>	<u>4,681</u>
Total, net	<u>\$ (3,081)</u>	<u>\$ 5,577</u>	<u>\$ 704</u>

Grant period September 1, 2017 to August 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
Grant funds received in 2018	\$ 54,754	\$ 54,754	\$ -
Personnel			
Attorneys	<u>45,291</u>	<u>43,600</u>	<u>1,691</u>
Total expenses	<u>45,291</u>	<u>43,600</u>	<u>1,691</u>
Total, net	<u>\$ 9,463</u>	<u>\$ 11,154</u>	<u>\$ 1,691</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  
1<sup>st</sup> Assistant County Auditor

Date: July 17, 2019

To: Rakesh Pandey, County Auditor *RP*

From: Krissa Garner Dolezal, Budget and Financial Reporting Supervisor *KGD*

Re: Financial Report – Montgomery County Children's Advocacy Center (d.b.a Children's Safe Harbor)

The attached annual audit was submitted, in compliance with their contract approved by commissioner's court on September 25, 2018 and received on July 15, 2019. The report includes the following information:

Independent Audit Report	Brooks Watson & Co.
Present fairly yes/no	Yes
FY 2018 Net Position	\$3,594,458
Increase/(decrease) from prior year	\$611,870
Revenues increase/(decrease)	\$912,952
Reason	Increased grant funding (VOCA and HHSC totaling \$698,226).
Expenditures increase/(decrease)	\$450,436
Reason	Increased program expenses (\$489,199).
Material Weakness	Yes
If yes, explain	The audit firm issued a finding regarding internal controls over financial control (Finding 2018-001). Children's Safe Harbor relied on some year-end adjustments from its auditor in order to perform their year-end financial report, which could result in different results in the financial statements. The agency concurred with the audit firm recommendation and the Executive Director implemented a corrective action plan.
Significant Deficiencies	None
If yes, explain	

/s

cc: Shelby Rushing, Accounts Payable Supervisor

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Montgomery County Children's Advocacy Center, Inc.

September 30, 2018

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## ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Directors of the  
Montgomery County Children's Advocacy Center, Inc.

We have audited the accompanying financial statements of Montgomery County Children's Advocacy Center, Inc., d.b.a. Children's Safe Harbor (a nonprofit organization), which comprise the statement of financial position as of September 30, 2018, and the related statements of activities, cash flows, and functional expenses 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 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.

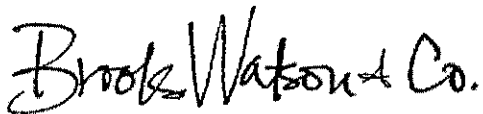
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Montgomery County Children's Advocacy Center, Inc., d.b.a. Children's Safe Harbor as of September 30, 2018, and the changes in its net assets, cash flows, and its functional expenses for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 29, 2019 on our consideration of Montgomery County Children's Advocacy Center, Inc.'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 Montgomery County Children's Advocacy Center, Inc.'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 Children's Advocacy Center, Inc.'s internal control over financial reporting and compliance.



BrooksWatson & Co., PLLC  
Certified Public Accountants  
Houston, Texas  
March 29, 2019

# Montgomery County Children's Advocacy Center, Inc.

## STATEMENT OF FINANCIAL POSITION

September 30, 2018

### ASSETS

Cash and cash equivalents	\$ 2,093,712
Accounts receivable	152,850
Other current assets	775
<b>TOTAL CURRENT ASSETS</b>	<b>2,247,337</b>

Fixed assets	1,910,513
Less: Accumulated depreciation	(467,185)
Total fixed assets, net	1,443,328

Security Deposits	7,988
<b>TOTAL NON-CURRENT ASSETS</b>	<b>1,451,316</b>

<b>TOTAL ASSETS</b>	<b>\$ 3,698,653</b>
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### LIABILITIES AND NET ASSETS

#### CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 104,195
<b>TOTAL CURRENT LIABILITIES</b>	<b>104,195</b>

#### NET ASSETS

Unrestricted	2,900,934
Temporarily restricted	693,524
<b>TOTAL NET ASSETS</b>	<b>3,594,458</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 3,698,653</b>

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



# Montgomery County Children's Advocacy Center, Inc.

## STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2018

	Unrestricted	Temporarily Restricted	Total
<b>REVENUES AND SUPPORT</b>			
Donations	\$ 191,431	\$ 500,000	\$ 691,431
Medical	61,471	-	61,471
Fundraisers	27,032	248,734	275,766
United Way	236,904	-	236,904
Victims of Crime Act (VOCA)	-	1,379,967	1,379,967
Children's Advocacy Center (CAC)	-	12,433	12,433
Montgomery County Commissioners Court	140,000	-	140,000
Community Development Block Grant (CDBG)	-	89,000	89,000
Health & Human Services Commission (HHSC)	-	266,093	266,093
Other foundations & grants	6,250	-	6,250
Occupancy	-	7,380	7,380
In-kind	-	169,642	169,642
Other	4,465	-	4,465
Interest	7,981	-	7,981
<b>TOTAL REVENUE</b>	<u>675,534</u>	<u>2,673,249</u>	<u>3,348,783</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>			
Donor restrictions satisfied	1,979,725	(1,979,725)	-
<b>EXPENSES</b>			
Program services	2,478,313	-	2,478,313
Management and general	213,237	-	213,237
Fundraising	45,363	-	45,363
<b>TOTAL EXPENDITURES</b>	<u>2,736,913</u>	<u>-</u>	<u>2,736,913</u>
Increase in net assets	(81,654)	693,524	611,870
Net assets, beginning of year	<u>2,982,588</u>	<u>-</u>	<u>2,982,588</u>
Net assets, end of year	<u>\$ 2,900,934</u>	<u>\$ 693,524</u>	<u>\$ 3,594,458</u>

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

# Montgomery County Children's Advocacy Center, Inc.

## STATEMENT OF CASH FLOWS

For the Year Ended September 30, 2018

### CASH FLOWS FROM OPERATING ACTIVITIES

Increase in net assets	\$ 611,870
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	55,210
Change in assets and liabilities:	
Accounts receivable	26,152
Prepaid expense	2,394
Other assets	(329)
Accounts payable & accrued expenses	30,150
<b>Net cash provided by operating activities</b>	<u>725,447</u>

### CASH FLOWS FROM INVESTING ACTIVITIES

Cash paid for purchase of fixed assets	<u>(85,155)</u>
<b>Net cash used in investing activities</b>	<u>(85,155)</u>

**NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** 640,292

Cash and cash equivalents, beginning of period	<u>1,453,420</u>
Cash and cash equivalents, end of period	<u>\$ 2,093,712</u>

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

# Montgomery County Children's Advocacy Center, Inc.

## STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended September 30, 2018

	Program Services	Management & General	Fundraising	Total
Accounting & Auditing	\$ -	39,674	-	39,674
Bank Fees	3,320	-	-	3,320
Board Development	-	1,650	-	1,650
Cleaning Services	8,708	968	-	9,676
Computer Expense	57,702	3,037	-	60,739
Copy Machine	6,767	1,194	-	7,961
Depreciation	49,689	5,521	-	55,210
Dues & Subscriptions	4,808	534	-	5,342
Events	-	-	45,363	45,363
Gifts & Awards	3,143	349	-	3,492
Health Insurance	91,334	6,875	-	98,209
Prof. liability, worker's compensation, prop. insu	35,749	3,972	-	39,721
Building Maintenance & Repairs	7,178	798	-	7,976
Meals & Entertainment	2,571	286	-	2,857
Program Supplies	52,517	-	-	52,517
Postage & Delivery	1,868	208	-	2,076
Payroll Taxes	172,466	12,981	-	185,447
Printing & Reproduction	3,899	433	-	4,332
Professional Services & Contract Labor	142,686	-	-	142,686
Rent	95,477	-	-	95,477
Rent - in kind	152,678	16,964	-	169,642
Retirement	27,854	2,097	-	29,951
Security	1,186	132	-	1,318
Supplies	13,008	1,445	-	14,453
Telephone	21,579	2,398	-	23,977
Training	32,211	-	-	32,211
Travel	21,876	-	-	21,876
Utilities	34,356	3,817	-	38,173
Wages	1,433,583	107,904	-	1,541,487
Website	100	-	-	100
<b>TOTAL EXPENSES</b>	<b>\$ 2,478,313</b>	<b>213,237</b>	<b>45,363</b>	<b>2,736,913</b>

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

# Montgomery County Children's Advocacy Center, Inc.

## *NOTES TO THE FINANCIAL STATEMENTS*

For the Year Ended September 30, 2018

### **ORGANIZATION AND PURPOSE**

Montgomery County Children's Advocacy Center, Inc. d.b.a. Children's Safe Harbor, ("Children's Safe Harbor" or "Organization") is a 501(c)3 non-profit corporation founded in July 1996 for the purpose of serving physically and sexually abused children in Montgomery County, Texas through a comprehensive multi-disciplinary approach to services for victims and their families. The program, designed by professionals and volunteers within the community, enhances coordination between community agencies involved in the intervention system.

Children's Safe Harbor is a child-focused facility-based program in which representatives from many disciplines meet to discuss and make decisions about investigation, treatment and prosecution of child sexual abuse and severe physical abuse cases. This multi-disciplinary team approach brings together five core disciplines: Law Enforcement, Child Protective Services, Prosecution, Medical, and Mental Health. Services of the Organization are provided in a separate, child-friendly facility for the purpose of interviewing and providing assistance to child abuse victims and their non-offending family members. The coordinated services guarantee regular inter-disciplinary case review and intensive case follow-up by specially trained professionals.

The mission of Children's Safe Harbor is to protect and enhance the life of every child who has the courage to battle sexual and physical abuse by minimizing the trauma children suffer during the investigation and intervention process.

The Organization is governed by a volunteer Board of Directors and generates income and revenue through individual and corporate donations, fundraising, and grants.

### **BASIS OF PRESENTATION**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Revenues are recognized when earned and expenses are recognized when incurred.

# Montgomery County Children's Advocacy Center, Inc.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2018

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount 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 periods. Actual results could differ from those estimates.

#### Net Asset Classification

Children's Safe Harbor presents its financial statements in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 – *Not For Profit Entities* ("ASC 958") (formerly Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*). Under ASC 958, the Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Net assets represent the difference between assets and liabilities. Additionally, the Organization is required to present a statement of cash flows.

*Unrestricted net assets* – Include those assets over which the Board of Directors has discretionary control in carrying out the operations of the Organization.

*Temporarily restricted net assets* – Net assets subject to donor-imposed restrictions that will be met either by actions of the Organization and/or the passage of time. When donor-stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

*Permanently restricted net assets* – Net assets that are subject to donor-imposed restrictions that specify assets are donated to be invested to provide a permanent source of income. There were no permanently restricted assets as of September 30, 2018.

As of the end of the reporting period, the Organization had only unrestricted and temporarily restricted net assets. Temporarily restricted revenues received during the year, relate to grants and contributions for which the funds are to be spent for the purpose designated by the donor.

The Board has voluntarily designated \$250,000 for future expansion of the main facility in Conroe, Texas. The current facility has maximized its space allocation; consequently leaving the

# Montgomery County Children's Advocacy Center, Inc.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2018

Organization unable to efficiently serve citizens of Montgomery County with its unprecedented population growth. Future facility plans would include additional space for an investigative unit, additional counseling unit, and prevention programming. This amount is only designated and not restricted and if the Board chooses to do so, can be returned to operating funds to be used for Organization activities.

### **Budgetary Control**

The Organization has established its fiscal year as the twelve-month period beginning October 1. The Organization's Executive Director and Board of Directors estimate expenditures for the ensuing fiscal year after which the Board of Directors Treasurer submits a budget of estimated expenditures and revenues to the entire Board for review and discussion. The budget is then authorized by a motion and majority vote of the Board. The Board is authorized to transfer budgeted amounts between line items; however, any revisions that alter the total expenditures of the budget must be approved by the Board. Budgeted amounts are as originally adopted or as amended by the Board.

### **Revenue Recognition**

The Organization accounts for contributions in accordance with recommendations of ASC 958. In accordance with ASC 958, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in temporarily restricted or permanently restricted net assets in the reporting period in which the support is recognized. When donor-imposed restrictions expire, (i.e., the donor-stipulated purpose has been satisfied), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as program expenses under the restricted assets column. When donor-restricted funds are expended, they are either capitalized or expensed, whichever is applicable. Estimates of completion are based on judgments by management and the donor. Those judgments are based on specific requirements of the donor agreements and the amount of work completed. Revenue which is earned but not billed is reported as accounts receivable on the statement of financial position. Advance payments from donors are classified as deferred revenue and recognized as revenue upon the expenditure of allowable costs or completion of the various stages of the studies.

Unrestricted contributions, grants, and donor bequests and donor-restricted contributions, grants, and donor bequests to the Organization are recorded as revenue. The Organization reports donations as unrestricted revenue when the donor does not restrict its use as well as when the donor's restrictions are met in the same reporting period. Nonreciprocal revenues or

# **Montgomery County Children's Advocacy Center, Inc.**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the Year Ended September 30, 2018**

contributions are reported as increases in unrestricted net assets unless their use is limited by donor-imposed restrictions or conditions.

### **Cash and Cash Equivalents**

The Organization considers all cash on hand, demand bank deposits, and highly liquid investments available for current use with an initial maturity of three months or less when purchased to be defined as cash and cash equivalents.

### **Custodial Credit Risk**

Financial instruments which potentially subject the Organization to credit risk include cash and cash equivalents and accounts receivable. In the case of bank deposits, custodial credit risk is the risk that in the event of a bank failure, the Organization's bank deposits, whose balances exceed the insurance coverage guaranteed by the Federal Deposit Insurance Corporation (FDIC), which was \$250,000 for 2018, may not be returned to it. At September 30, 2018, the Organization's cash balances exceeded this FDIC limit by a total of \$600,372. The Organization has not experienced any losses and management believes it is not exposed to any significant custodial credit risk on cash.

From time to time, the Organization opens an additional saving account at a different financial institution to reduce this custodial credit risk.

### **Donated Materials and Services**

Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. The Organization recognizes donated services that create or enhance non-financial assets or that require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased, if not provided by donation. The value of other donated services is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services. However, a substantial number of volunteers, including the Board of Directors, have donated significant amounts of their time in the Organization's efforts.

### **Functional Expenses**

As required by ASC 958, the Organization presents its expenses according to their functional classification on the statement of activities. Functional expenses presented include program services, which encompass expenses related to the fulfillment of the purpose, and mission for

# **Montgomery County Children's Advocacy Center, Inc.**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the Year Ended September 30, 2018**

which the Organization exists, and supporting services and administration, which include all activities not considered program services. General management and fundraising activities are considered supporting services.

The statement of functional expenses presents the Organization's expenses in further detail, displaying expenses according to both functional classification and account.

### **Accounts Receivable**

Accounts receivable arise in the normal course of business and are stated at the amount the Organization expects to collect from balances outstanding at year-end. It is the policy of management to review the outstanding accounts receivable at year-end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts. Based on the Organization's assessment of the credit history with customers having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial, and as such, no allowance for doubtful accounts was determined necessary by management at September 30, 2018.

### **Compensated Absences**

The Organization maintains formal programs for vacation and sick leave. The Organization's eligible employees are granted both vacation pay and sick leave benefits in varying amounts to specified maximums depending on tenure with the Organization. The Organization's personnel policy states that vacations must be taken in the calendar year in which they are earned and cannot be accumulated. Upon separation from the Organization, employees will be paid for their earned and unused current vacation pay benefits accrued during that calendar year only. Sick leave accrues to eligible employees to specified maximums. Upon separation from the Organization, employees will not be paid for accumulated sick leave. As such, no liability for compensated absences has been established.

### **Income Taxes**

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, the Organization is not required to pay income taxes and has made no provision for federal income taxes in the accompanying financial statements.

### **Fixed Assets and Depreciation**

All asset purchases are recorded at cost when purchased. The Organization defines assets with a life of over one year and a cost of over \$500 as fixed assets that are to be capitalized and



# Montgomery County Children's Advocacy Center, Inc.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2018

depreciated. Donated assets are recorded at fair market value on the date acquired. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Depreciation has been calculated based on the asset's estimated useful life for each class of depreciable property using the straight-line method as follows:

Building & improvements	30 years
Office equipment & signage	5 - 10 years
Furniture & fixtures	7 years

### Fair Value of Financial Instruments

The Organization has adopted the FASB standard related to fair value measurement. The standard defines fair value, establishes a framework for measuring fair value and expands disclosure of fair value measurements. The standard applies under other accounting pronouncements that require or permit fair value measurements and, accordingly, does not require any new fair value measurements. The standard clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability.

As a basis for considering such assumptions, the standard established a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows.

- Level 1. Observable inputs such as quoted prices in active markets;
- Level 2. Inputs, other than quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3. Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

The Organization's financial instruments are cash, accounts receivable, accounts payable and accrued expenses. The carrying values of cash, accounts receivable, accounts payable and accrued expenses approximate their fair values based on their short-term nature.

No assets or liabilities were re-measured at fair value on a recurring or non-recurring basis during the year ended September 30, 2018.

# Montgomery County Children's Advocacy Center, Inc.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2018

### NOTE 2 - DEPOSITS

For the year ending September 30, 2018, all of the Organization's deposits were cash held in bank demand deposit checking or savings accounts or highly liquid cash investments, all of which are subject to custodial credit risk. The Organization has no investments and as such is not exposed to interest rate risk or other investment-related risks.

Cash on deposit at September 30, 2018 is summarized as follows:

Cash reserve accounts	\$ 511,835
Money market accounts	1,496,964
Operating accounts	84,913
Total cash on deposit	\$ 2,093,712
Undeposited funds	-
Total cash and cash equivalents	\$ 2,093,712

### NOTE 3 - OPERATING LEASES

The Organization entered into a lease agreement in April 2009 with Montgomery County, Texas ("County") to lease three County-owned buildings. The term of the lease is forty (40) years beginning April 2009 and ending on the day before the fortieth (40<sup>th</sup>) anniversary of the date of the contract. The Organization may renew the lease only twice, each renewal being no longer than six (6) months. For the term of the lease, the Organization will pay an annual rental rate of three (\$3) dollars per year, subject to the County's right to increase the rental rate after the first twenty (20) years. The fair value of this lease is estimated to be \$169,642 annually and was recorded as an in-kind revenue and an in-kind expense at fair value.

The Organization entered into two additional lease agreements for office space during 2017. Rent expense under the operating leases was \$95,477 in 2018. The future required minimum lease payments under these operating leases at September 30, 2018 were as follows:

#### For the Year Ending September 30:

2019	\$ 31,994
2020	26,400
Total	\$ 58,394

# Montgomery County Children's Advocacy Center, Inc.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2018

### NOTE 4 – FIXED ASSETS

A detail of the Organization's fixed assets costs and related accumulated depreciation expense as of September 30, 2018, is as follows:

Construction in progress	\$ 161,092
Land	547,998
Building improvements	958,840
Furniture and fixtures	55,581
Office equipment and signage	<u>187,002</u>
Total Fixed Assets	<u>1,910,513</u>
Less Accumulated Depreciation	<u>(467,185)</u>
Total Fixed Assets, net	<u>\$ 1,443,328</u>

Depreciation expense for the year ended September 30, 2018 was \$55,210.

### NOTE 5 - RETIREMENT PLAN

Children's Safe Harbor has elected to participate in the Paychex 401(k) Plan (401(k) Plan), the plan sponsor (Sponsor). The 401(k) Plan is a deferred contribution plan established by the Sponsor to provide benefits at retirement for its participants. Participation in the 401(k) Plan is voluntary. 401(k) Plan participants may contribute at least 3% of their gross wages per year, not to exceed federal maximums. The Organization may match the employee's 3% contributions at a 1:1 ratio. Any employee contribution greater than 3% will not be matched. Organization matching contributions vest according to the 401(k) Plan policy. 401(k) Plan provisions and contribution requirements are established and may be amended by the Sponsor. The assets of the 401(k) Plan are administered by Paychex. The Organization does not exercise any control over these assets. Organization employer matching contributions to the 401(k) Plan for the year ended September 30, 2018 was \$29,950. As of September 30, 2018 the Organization owed \$6,899 and \$11,226 to the 401(k) plan trust for employee salary deferrals and employer matches.

### NOTE 6 - INCOME TAX STATUS

The Organization applied for and received a tax determination letter from the Internal Revenue Service, which exempted the Organization from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization did not conduct unrelated business activities. The Organization is not required to pay income taxes and has made no provision for federal income taxes in the accompanying financial statements.

# **Montgomery County Children's Advocacy Center, Inc.**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the Year Ended September 30, 2018**

The Organization's federal tax returns are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

Support and donations received are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has been classified as an organization not organized for profit but operated exclusively for the promotion of the social welfare of the individuals served and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes.

### **NOTE 7 - RISK MANAGEMENT**

The Organization is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; personal injury and death; and natural disasters for which the Organization purchases commercial insurance. The Organization has no additional risk or responsibility outside of the payment of insurance premiums. The Organization has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts at any time in its history.

### **NOTE 8 - COMMITMENTS AND CONCENTRATIONS**

During the year ended September 30, 2018, approximately 56%, or \$1,879,967, of the Organization's total revenue came from two sources, the Woodforest Charitable Foundation (15% or \$500,000) and the Victims of Crime Act grant (41% or \$1,379,967).

As of September 30, 2018, approximately 80%, or \$122,913, of the Organization's accounts receivable came from two sources, Health & Human Services Commission (19% or \$29,237) and Victims of Crime Act (61% or \$93,676).

The Organization has entered into various contractual relationships with outside consultants and organizations to provide administrative services, program services, and certain other operational tasks.

### **NOTE 9 – TEMPORARILY RESTRICTED NET ASSETS**

The balance of temporarily restricted net assets of \$693,524 as of September 30, 2018 is restricted for costs to build a new facility.

### **NOTE 10 - CONTINGENT LIABILITIES**

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred

# Montgomery County Children's Advocacy Center, Inc.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2018

but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amounts of payouts, and other economic and social factors. No claim liabilities are reported at year end.

The Organization participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs may be subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization had not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of Organization's management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

The Organization receives contributions with donor-imposed restrictions as to use. In the opinion of Organization's management, there are no significant contingent liabilities relating to noncompliance with the restrictions governing these contributions; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

### NOTE 11 - SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date but before the financial statements are issued. The Organization recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including the estimates inherent in the process of preparing the financial statements. The Organization's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position but arose after the statement of financial position date and before financial statements are available to be issued.

There were no material subsequent events through March 29, 2019, the date the financial statements were available to be issued.

### NOTE 12 - NEW ACCOUNTING PRONOUNCEMENTS

The FASB issued Accounting Standards Update No. 2016-14, entitled Presentation of Financial Statements of Not-for-Profit Entities; The provisions of this update are effective for reporting periods beginning after December 15, 2017. The update requires two classes of net assets are reported on the statement of net position rather than three as currently is required; net assets with donor restriction and net assets without donor restrictions will be the new classifications. The same change in classifications will be applied to the statement of activities. The update also

# **Montgomery County Children's Advocacy Center, Inc.**

## ***NOTES TO THE FINANCIAL STATEMENTS***

**For the Year Ended September 30, 2018**

enhances various disclosures with the footnotes to the financial statements. The update will impact the yearend financial reporting for the Organization in the year ended September 30, 2019. The change will result in more disclosures and the aforementioned change in presentation of the statement of financial position and statement of activities.



***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 of Directors of the  
Montgomery County Children's Advocacy Center, Inc.

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 Montgomery County Children's Advocacy Center, Inc., 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, and have issued our report thereon dated March 29, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Montgomery County Children's Advocacy Center, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County Children's Advocacy Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Montgomery County Children's Advocacy Center, Inc.'s internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph 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 were not identified. However, as described in the accompanying Schedule 1, we identified certain deficiencies in internal control over financial reporting that we consider to be a material weakness.

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 deficiencies described in the accompanying Schedule 1 to be a material weakness; see finding 2018-001.

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.

### **Compliance and Other Matters**

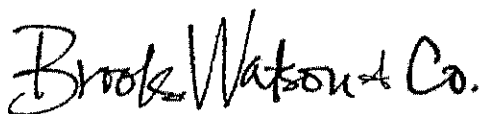
As part of obtaining reasonable assurance about whether Montgomery County Children's Advocacy Center, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with 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.

### **Montgomery County Children's Advocacy Center, Inc.'s Response to Findings**

Montgomery County Children's Advocacy Center, Inc.'s response to the findings identified in our audit are described in the accompanying Schedule 1. Montgomery County Children's Advocacy Center, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.



BrooksWatson & Co., PLLC  
Certified Public Accountants  
Houston, Texas  
March 29, 2019



# SCHEDULE 1

## I. FINANCIAL STATEMENT INTERNAL CONTROL FINDINGS:

### **Finding 2018-001:**

*Criteria:* Organization's controls over financial reporting.

*Condition:* The Organization relied on some adjustments from its auditor in order to prepare their yearend financial report.

*Context:* The Organization has their financial statements audited on an annual basis.

*Effect or Potential Effect:* The Organization may report different results without the proposed audit adjustments.

*Cause:* Differences noted during the yearend audit.

*Recommendation:* We recommend that management review the existing policies, procedures, and controls over these areas to ensure that all information is recorded and reported properly.

*Responsible Official's Response and Corrective Action Planned:* Management of Montgomery County Children's Advocacy Center, Inc. concurs with the audit finding. The Organization will review the existing policies, procedures, and controls over these areas to ensure that all information is recorded and reported properly.

*Planned Implementation Date of Corrective Action:* Not specified.

*Person Responsible for Corrective Action:* Executive Director.

From  
2017

# Montgomery County Children's Advocacy Center, Inc.

## STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2017

	Unrestricted	Temporarily Restricted	Total
<b>REVENUES AND SUPPORT</b>			
Donations	\$ 87,175	\$ -	\$ 87,175
Medical	85,730	-	85,730
Fundraisers	338,969	-	338,969
United Way	240,000	-	240,000
Victims of Crime Act (VOCA)	-	947,834	947,834
Children's Advocacy Center (CAC)	-	277,144	277,144
Montgomery County Commissioners Court	140,000	-	140,000
Community Development Block Grant (CDBG)	-	96,500	96,500
National Children's Alliance Grant (NCA)	-	3,798	3,798
Other foundations & grants	25,000	-	25,000
Occupancy	-	7,380	7,380
In-kind	-	169,642	169,642
Other	11,240	-	11,240
Interest	5,419	-	5,419
<b>TOTAL REVENUE</b>	<b>933,533</b>	<b>1,502,298</b>	<b>2,435,831</b>

### NET ASSETS RELEASED FROM RESTRICTIONS

Donor restrictions satisfied	1,502,298	(1,502,298)	-
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### EXPENSES

Program services	1,989,114	-	1,989,114
Management and general	172,040	-	172,040
Fundraising	125,323	-	125,323
<b>TOTAL EXPENDITURE</b>	<b>2,286,477</b>	<b>-</b>	<b>2,286,477</b>

Increase in net assets	149,354	-	149,354
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Net assets, beginning	2,833,234	-	2,833,234
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Net assets, end of year	2,982,588	\$ -	\$ 2,982,588
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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  
1<sup>st</sup> Assistant County Auditor

Date: July 17, 2019  
To: Rakesh Pandey, County Auditor *RP*  
From: Krissa Garner Dolezal, Budget and Financial Reporting Supervisor  
Re: Financial Report –Meals on Wheels

The attached annual audit was submitted, in compliance with their contract approved by commissioner's court on September 25, 2018 and received on July 17, 2019. The report includes the following information:

Independent Audit Report	Briggs and Veselka Co.
Present fairly yes/no	Yes
FY 2018 Net Position	\$344,681
Increase/(decrease) from prior year	\$35,857
Revenues increase/(decrease)	\$41,189
Reason	Increased contributions, financial assistance and special events.
Expenditures increase/(decrease)	\$104,496
Reason	Increased expenses in supporting services.
Material Weakness	None
If yes, explain	
Significant Deficiencies	None
If yes, explain	

/s

cc: Shelby Rushing, Accounts Payable Supervisor

**Meals on Wheels Montgomery County**  
Financial Statements and Supplementary Information  
For the Fiscal Years Ended September 30, 2018 and 2017

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Meals on Wheels Montgomery County  
Conroe, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of Meals on Wheels Montgomery County (a nonprofit organization), which comprise the statement of financial position as of September 30, 2018 and the related statements of activities, functional expenses, and cash flows for the fiscal 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.

### Auditors' 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 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 auditors' 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.

To the Board of Directors of  
Meals on Wheels Montgomery County  
Re: Independent Auditors' Report

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Meals on Wheels Montgomery County as of September 30, 2018, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**


*Other Information* — Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, 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*, is presented for purposes of additional analysis and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2019, on our consideration of Meals on Wheels Montgomery County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Meals on Wheels Montgomery 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 Meals on Wheels Montgomery County's internal control over financial reporting and compliance.

## **Prior Period Financial Statements**

The financial statements of Meals on Wheels Montgomery County as of September 30, 2017, were audited by other auditors whose report dated February 26, 2018, expressed an unmodified opinion on those statements.

  
Briggs & Veselka Co.  
The Woodlands, Texas

February 22, 2019

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**STATEMENTS OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 115,353	\$ 36,568
Accounts receivable	220,805	168,352
Prepaid expenses	89	259
Fixed assets, net	<u>207,670</u>	<u>295,097</u>
<b>TOTAL ASSETS</b>	<u>\$ 543,917</u>	<u>\$ 500,276</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts payable	\$ 80,814	\$ 43,494
Accrued expenses	36,194	50,625
Deferred revenue	<u>82,228</u>	<u>97,333</u>
<b>Total liabilities</b>	<u>199,236</u>	<u>191,452</u>
<b>Net assets</b>		
Unrestricted	343,755	307,898
Temporarily restricted	<u>926</u>	<u>926</u>
<b>Total net assets</b>	<u>344,681</u>	<u>308,824</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 543,917</u>	<u>\$ 500,276</u>

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



**MEALS ON WHEELS MONTGOMERY COUNTY**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
Unrestricted support and revenue		
Business enterprise	\$ 1,074	\$ 174,988
Contributions	286,330	234,155
Financial assistance	1,566,307	1,480,997
In-kind donations	279,817	252,301
Other	32	46
Participant contributions	26,151	31,270
Special events	286,570	216,297
Net assets released from restrictions	-	15,038
Total unrestricted support and revenue	<u>2,446,281</u>	<u>2,405,092</u>
Expenses		
Program services	1,890,314	1,885,324
Supporting services		
General and administrative	187,159	186,012
Fundraising	<u>332,951</u>	<u>234,592</u>
Total expenses	<u>2,410,424</u>	<u>2,305,928</u>
Change in unrestricted net assets	35,857	99,164
Temporarily restricted net assets		
Restricted contributions	-	9,521
Net assets released from restrictions	-	(15,038)
Change in temporarily restricted net assets	<u>-</u>	<u>(5,517)</u>
Change in net assets	35,857	93,647
Net assets, beginning of year	<u>308,824</u>	<u>215,177</u>
NET ASSETS, END OF YEAR	<u>\$ 344,681</u>	<u>\$ 308,824</u>

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

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Program Services				Supporting Services		Total Expenses
	Congregate Meals	Delivered Meals	Transportation	Total Program Services	General and Administrative	Fundraising	
Salaries, taxes, and benefits	\$ 79,581	\$ 346,549	\$ 247,386	\$ 673,516	\$ 152,097	\$ 183,761	\$ 1,009,374
Activities supplies	897	-	-	897	-	-	897
Auto	123	18,296	60,721	79,140	713	1,039	80,892
Bank charges/penalties	86	353	265	704	168	5,807	6,679
Contract and professional	9,656	37,044	165,656	212,356	15,194	24,224	251,774
Depreciation	584	9,098	85,002	94,684	-	-	94,684
Food	74,997	253,087	-	328,084	-	4,385	332,469
Human resources	341	2,362	1,594	4,297	590	791	5,678
In-kind expenses	99,712	150,450	29,655	279,817	-	-	279,817
Insurance	3,235	11,655	22,908	37,798	3,258	2,837	43,893
Interest	186	380	300	866	263	273	1,402
Janitorial supplies	1,355	1,441	14	2,810	14	14	2,838
Office supplies	11,780	21,197	3,579	36,556	2,471	3,552	42,579
Printing	2,201	6,319	3,920	12,440	2,979	8,828	24,247
Promotions	496	1,988	1,384	3,868	1,199	7,615	12,682
Repairs and maintenance	6,719	11,147	61,934	79,800	988	1,177	81,965
Special events	-	-	-	-	-	72,624	72,624
Telephone	5,890	7,858	7,046	20,794	2,528	3,190	26,512
Training and conferences	225	2,646	500	3,371	1,320	2,580	7,271
Utilities	1,293	3,670	2,820	7,783	1,797	2,211	11,791
Workers' compensation	1,067	4,394	3,276	8,737	1,039	2,512	12,288
Other	335	923	738	1,996	541	5,531	8,068
<b>TOTAL EXPENSES</b>	<b>\$ 300,759</b>	<b>\$ 890,857</b>	<b>\$ 698,698</b>	<b>\$ 1,890,314</b>	<b>\$ 187,159</b>	<b>\$ 332,951</b>	<b>\$ 2,410,424</b>

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

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

	Program Services				Supporting Services		Total Expenses
	Congregate Meals	Delivered Meals	Transportation	Total Program Services	General and Administrative	Fundraising	
Salaries, taxes, and benefits	\$ 82,605	\$ 312,684	\$ 327,976	\$ 723,265	\$ 118,966	\$ 133,738	\$ 975,969
Activities supplies	22	-	22	44	-	12,016	12,060
Auto	592	28,375	43,954	72,921	1,408	1,374	75,703
Bank charges/penalties	302	283	283	868	360	7,873	9,101
Contract and professional	17,925	19,407	170,392	207,724	33,554	2,967	244,245
Depreciation	-	16,242	60,501	76,743	-	-	76,743
Food	65,479	277,801	-	343,280	-	4,194	347,474
Human resources	712	712	762	2,186	1,521	712	4,419
In-kind expenses	92,178	140,507	19,615	252,300	-	-	252,300
Insurance	3,454	13,951	26,120	43,525	7,196	-	50,721
Interest	592	587	587	1,766	1,169	-	2,935
Janitorial supplies	1,285	1,435	107	2,827	107	98	3,032
Office supplies	14,588	19,017	4,345	37,950	6,874	4,765	49,589
Printing	1,528	2,350	1,419	5,297	1,433	15,847	22,577
Promotions	492	671	799	1,962	905	5,256	8,123
Repairs and maintenance	9,527	25,820	42,744	78,091	2,371	3,395	83,857
Special events	-	-	-	-	-	33,360	33,360
Telephone	6,779	6,523	4,076	17,378	3,176	3,176	23,730
Training and conferences	668	673	672	2,013	721	973	3,707
Utilities	3,010	3,040	3,041	9,091	3,040	3,069	15,200
Workers' compensation	1,708	1,708	1,708	5,124	690	1,779	7,593
Other	330	397	242	969	2,521	-	3,490
<b>TOTAL EXPENSES</b>	<b>\$ 303,776</b>	<b>\$ 872,183</b>	<b>\$ 709,365</b>	<b>\$ 1,885,324</b>	<b>\$ 186,012</b>	<b>\$ 234,592</b>	<b>\$ 2,305,928</b>

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

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ 35,857	\$ 93,647
Adjustment to reconcile change in net assets to net cash from operating activities:		
Depreciation	94,684	76,742
Changes in operating assets and liabilities:		
Accounts receivable	(52,453)	549
Prepaid expenses	170	(67)
Accounts payable	37,320	(9,209)
Accrued expenses	(14,431)	28,446
Deferred revenue	(15,105)	58,620
Net cash from operating activities	<u>86,042</u>	<u>248,728</u>
Cash flows from investing activities		
Purchases of fixed assets	<u>(7,257)</u>	<u>(210,007)</u>
Net cash from investing activities	<u>(7,257)</u>	<u>(210,007)</u>
Cash flows from financing activities		
Payments on line of credit, net	<u>-</u>	<u>(80,000)</u>
Net cash from financing activities	<u>-</u>	<u>(80,000)</u>
Net change in cash and cash equivalents	78,785	(41,279)
Cash and cash equivalents, beginning of fiscal year	<u>36,568</u>	<u>77,847</u>
Cash and cash equivalents, end of fiscal year	<u>\$ 115,353</u>	<u>\$ 36,568</u>
Supplemental disclosure of cash flow information:		
Interest paid	\$ 1,402	\$ 2,935

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

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

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**NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Meals on Wheels Montgomery County (MOW), formerly known as Montgomery County Committee on Aging, Inc., was incorporated in Texas as a nonprofit organization on March 1, 1973. Its purpose is to enhance the lives of senior adults and disabled citizens by enabling individuals to continue being an integral part of their community while keeping their independence, dignity and sense of well-being. MOW maintains offices at two locations: Conroe and The Woodlands. Services provided include, but are not limited to, home-delivered meals to homebound seniors, transportation services for elderly or disabled residents, and congregate meals at senior centers located in The Woodlands, Magnolia, and New Caney.

**Basis of Accounting** – MOW uses the accrual basis of accounting. Revenues are recognized when they are earned. Expenses are recognized when they are incurred.

**Basis of Presentation** – MOW reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Accordingly, the net assets of MOW and changes therein are classified and reported as follows:

- **Unrestricted Net Assets** – Net assets that are not subject to donor-imposed stipulations.
- **Temporarily Restricted Net Assets** – Net assets subject to donor-imposed stipulations that can be fulfilled by actions of MOW pursuant to those stipulations or that expire by the passage of time.
- **Permanently Restricted Net Assets** – Net assets subject to donor-imposed stipulations that they be maintained permanently by MOW. Generally, the donors of such assets permit MOW to use all or part of the income earned on the assets. MOW has no permanently restricted net assets.

**Contributions** – Contributions received are recorded as unrestricted or temporarily restricted support, depending on the existence and/or nature of any donor restrictions. Donor restricted contributions whose restrictions are primarily met in the same reporting period are reported as unrestricted support.

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Donations of fixed assets are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has temporarily restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire fixed assets are reported as temporarily restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, MOW reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. MOW reclassifies temporarily restricted net assets to unrestricted net assets at that time.

MOW receives various noncash donations throughout the year including supplies, facilities, and volunteer hours. Noncash donations are recorded as contributions at their estimated fair values at the date of donation. During the fiscal years ended September 30, 2018 and 2017, the value of the noncash donations was \$279,817 and \$252,301, respectively.

**Contributed Services** – During the fiscal years ended September 30, 2018 and 2017, the value of contributed services meeting the requirements for recognition in the financial statements was \$177,295 and \$175,254, respectively. In addition, many other individuals volunteer their time and perform a variety of tasks that assist MOW, but these services do not meet the criteria for recognition as contributed services under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-605.

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

---

**Fair Value of Financial Instruments** – The carrying amounts reported in the statements of financial position for cash and cash equivalents approximate their fair value.

**Use of Estimates** – The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**Cash and Cash Equivalents** – For the purposes of the statements of cash flows, MOW considers highly liquid investments available for current use with an initial maturity of three months or less to be cash and cash equivalents.

**Accounts Receivable** – Accounts receivable is comprised of grants and other receivables. Grants receivable are stated as reimbursable expenditures due from the grantor. No allowance for bad debts is recorded, as revenue received is from third-party reimbursements with state and local government agencies.

**Concentration of Credit Risk** – MOW maintains cash in deposit accounts with several federally insured banks. The cash balances at the financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 of the balance. At September 30, 2018 and 2017, MOW had no amounts in excess of federally insured limits.

**Fixed Assets** – MOW defines fixed assets as assets with an original cost of \$1,500 or more with the estimated useful life of more than one year. They are recognized at fair market value at the date of donation, or if purchased, at their cost. Maintenance and repairs are charged to expense and major improvements are capitalized. Depreciation is determined using the straight-line method at rates expected to amortize the cost or value of the depreciable assets over their estimated useful lives of three to ten years.

**Deferred Revenue** – Revenue from certain financial assistance is deferred and recognized over the periods to which the support relates. Deferred revenue has been recorded for unearned receipts in the amounts of \$82,228 and \$97,333 as of September 30, 2018 and 2017, respectively.

**Income Taxes** – MOW is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code and, therefore, has made no provision for federal income taxes in the accompanying financial statements.

**Functional Allocation of Expenses** – The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities. Costs are allocated between supporting services or program services based on evaluations of the related benefits. Supporting services include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of MOW.

**Reclassification** – Certain amounts for the fiscal year ended September 30, 2017 have been reclassified in the comparative financial statements to conform to their 2018 classification. These reclassifications had no effect on the change in net assets.

**Recently Issued Accounting Pronouncements** – In August 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statement of Not-for-Profit Entities*. These amendments change presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users.

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

These include qualitative and quantitative requirements in the following areas: net asset classes; investment return; expenses; liquidity and availability of resources; and presentation of operating cash flows. Effective for nonprofit organizations for annual financial statements issued for fiscal years beginning after December 15, 2017. Early application of the amendments is permitted. MOW is currently evaluating the effect that the adoption of this standard would have on its financial statements and related disclosures.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Cash and cash equivalents on deposit included \$115,353 and \$36,568, respectively, at September 30, 2018 and 2017 with various financial institutions.

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable consist of the following at September 30:

	<u>2018</u>	<u>2017</u>
Community Development Block Grant	\$ 15,000	\$ 31,833
Houston-Galveston Area Council	96,539	82,935
City of Conroe	19,136	15,727
Texas Department of Transportation	58,450	19,330
Tomball Regional Health Foundation	22,290	16,554
Other receivables	<u>9,390</u>	<u>1,973</u>
Total accounts receivable	<u>\$ 220,805</u>	<u>\$ 168,352</u>

**NOTE 4 – FIXED ASSETS**

Fixed assets consist of the following at September 30:

	<u>2018</u>	<u>2017</u>
Equipment	\$ 110,974	\$ 103,717
Furniture, office equipment, and software	104,060	104,060
Vehicles and equipment	<u>695,042</u>	<u>695,042</u>
	910,076	902,819
Less: accumulated depreciation	<u>(702,406)</u>	<u>(607,722)</u>
Fixed assets, net	<u>\$ 207,670</u>	<u>\$ 295,097</u>

Depreciation expense for the fiscal years ended September 30, 2018 and 2017 amounted to \$94,684 and \$76,742, respectively.

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

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**NOTE 5 – LINE OF CREDIT**

MOW has a credit agreement with a commercial bank which provides a revolving line of credit bearing interest at 4.795% at September 30, 2016. The credit line provides for a maximum borrowing limit of \$100,000. The revolving credit line was renewed on September 20, 2016, and expired on September 20, 2018. Payments are for interest only, beginning October 20, 2016 through September 20, 2018. The loan matured on September 20, 2018 with a final payment due of all outstanding principal and accrued unpaid interest. The balances at September 30, 2018 and 2017 were \$-0-.

On September 20, 2018, the line of credit was renewed for another two years through September 20, 2020, in the amount of \$100,000 and an interest rate of 5%.

**NOTE 6 – RESTRICTED NET ASSETS**

At September 30, 2018 and 2017, MOW had temporarily restricted net assets of \$926, which were restricted by the donors for various purposes.

**NOTE 7 – OPERATING LEASES**

MOW occupies two different locations, one in Conroe and one in The Woodlands. The office building in Conroe houses administrative staff and transportation operations. In July 2002, MOW entered into a 30-year lease agreement with the City of Conroe (the "City") for the Conroe building, located at 1202 Callahan, Conroe, Texas. The City has authorized a credit against the rent of this building in return for services that MOW provides to City residents in the form of meals and rides provided to the elderly and disabled. The office in The Woodlands is located at the South County Community Center and is occupied free of charge. MOW provides meals to both the New Caney and Magnolia senior centers, but no office space is kept at those locations.

Lease expenses and related donated rent totaled \$13,913 for the fiscal years ended September 30, 2018 and 2017.

Additionally, MOW has numerous cancelable operating leases for equipment with various expiration dates. In the normal course of business, the operating leases are generally renewed or replaced with other leases.

**NOTE 8 – CONCENTRATION OF SUPPORT**

For the fiscal years ended September 30, 2018 and 2017, MOW received 49% and 48% of its support from Houston-Galveston Area Council, Montgomery County, Texas Department of Transportation, and United Way of Greater Houston.

**NOTE 9 – SUBSEQUENT EVENTS**

MOW has evaluated subsequent events through February 22, 2019, the date which the financial statements were available to be issued.





INDEPENDENT AUDITORS' 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 of  
Meals on Wheels Montgomery County  
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 Meals on Wheels Montgomery County (a nonprofit organization), which comprise the statement of financial position as of September 30, 2018, and the related statements of activities, functional expenses, and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 22, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Meals on Wheels Montgomery 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Meals on Wheels Montgomery County's internal control. Accordingly, we do not express an opinion on the effectiveness of Meals on Wheels Montgomery 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 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 the Board of Directors.

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.


To the Board of Directors of  
Meals on Wheels Montgomery County  
Re: Independent Auditors' Report on Internal Control

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Meals on Wheels Montgomery County's financial statements are free of 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 Meals on Wheels Montgomery County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Meals on Wheels Montgomery County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Briggs & Veselka Co.  
The Woodlands, Texas

February 22, 2019



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of  
Meals on Wheels Montgomery County  
Conroe, Texas

**Report on Compliance for Each Major Federal Program**

We have audited Meals on Wheels Montgomery County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Meals on Wheels Montgomery County's major federal programs for the fiscal year ended September 30, 2018. Meals on Wheels Montgomery County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Meals on Wheels Montgomery County's major federal 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 Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 program occurred. An audit includes examining, on a test basis, evidence about Meals on Wheels Montgomery 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 program. However, our audit does not provide a legal determination of Meals on Wheels Montgomery County's compliance.

To the Board of Directors of  
Meals on Wheels Montgomery County  
Re: Independent Auditors' Report on Compliance

### **Opinion on Each Major Federal Program**

In our opinion, Meals on Wheels Montgomery 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 programs for the fiscal year ended September 30, 2018.


### **Report on Internal Control Over Compliance**

Management of Meals on Wheels Montgomery 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 Meals on Wheels Montgomery County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal 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 program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Meals on Wheels Montgomery 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 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 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by the Board of Directors.

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.

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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Briggs & Veselka Co.  
The Woodlands, Texas

February 22, 2019

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

<u>Federal Grantor/Pass Thru Grantor/ Program or Cluster Title</u>	<u>Federal CFDA #</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<b>Aging Cluster</b>			
U.S. Department of Health and Human Services			
Passed Through Houston-Galveston Area Council:			
Special Programs for the Aging - Title III, Part B			
Grants for Supportive Services and Senior Centers	93.044	AAA13-000517	\$ 165,593
Special Programs for the Aging - Title III, Part C			
Nutrition Services	93.045	AAA13-000517	426,280
Total U.S. Department of Health and Human Services			<u>591,873</u>
Total Aging Cluster			591,873
<b>Other Programs</b>			
U.S. Department of Housing and Urban Development			
Passed Through Montgomery County Community			
Development:			
Community Development Block Grant			
Meals for Seniors	14.218		<u>90,000</u>
Total U.S. Department of Housing and Urban Development			90,000
U.S. Department of Transportation			
Passed Through the Texas Department of Transportation:			
Enhanced Mobility of Seniors and Individuals			
with Disabilities	20.513	51512F7098	<u>181,748</u>
Total U.S. Department of Transportation			<u>181,748</u>
Total Other Programs			<u>271,748</u>
Total Expenditures of Federal Awards			<u>\$ 863,621</u>

*See accompanying notes to schedule of expenditures of federal awards.*

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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**NOTE 1 – THE ORGANIZATION**

Meals on Wheels Montgomery County (MOW), receives federal grants to carry out its programs and services for low-income senior adults and individuals with disabilities living in Montgomery County, Texas.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards (Schedule) includes the activity of MOW and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of the OMB Compliance Supplement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 3 – NONCASH AND LOANS**

There were no federal awards expended in the form of noncash assistance or insurance and there were no federal program loans or loan guarantees outstanding at fiscal year-end.

**NOTE 4 – INDIRECT COST**

Expenditures included in the Schedule represent both direct and indirect costs. Instead of using the 10% de minimus indirect cost rate allowed under the Uniform Guidance, MOW's indirect costs are based on an indirect cost allocation plan that has been agreed upon and approved by the applicable grantor.

**NOTE 5 – RELATIONSHIP OF THE SCHEDULE TO FINANCIAL REPORTS SUBMITTED TO GRANT AWARDING AGENCIES**

Expenditures included in the Schedule may differ from amounts reflected in the financial reports submitted to grant awarding agencies for the following reasons:

- Expenses accrued at the end of MOW's fiscal year may not be included in the financial reports submitted to grant awarding agencies until after year-end;
- Program matching costs that are reported in the financial reports submitted to awarding agencies are not include in the amounts reported in the Schedule; and
- Differences may exist between grant periods and MOW's accounting period.

**NOTE 6 – CONTINGENCIES**

Grants require the fulfillment of certain conditions set forth in grant agreements and are regularly monitored and reviewed by the grantors. Failure to satisfy the requirement of contract agreements could result in disallowed costs and return of funds to grantors. Management believes that MOW is in substantial compliance with grant provisions and requirements and that disallowed costs, if any, will not be significant to affect the amounts and disclosures in the financial statements.

**MEALS ON WHEELS MONTGOMERY COUNTY**  
**SCHEDULE OF FINDINGS & QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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**SECTION I – SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	No
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	No
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516 (a)?	No

**Major Program:**

<u>Award Type</u>	<u>Federal CFDA#</u>	<u>Name of Federal Grantor/Pass Thru Grant/Program or Cluster Title</u>
Federal	20.513	Enhanced Mobility of Seniors and Individuals with Disabilities
Dollar threshold used to distinguish between Type A and Type B programs:		\$750,000
Auditee qualified as low-risk auditee?		Yes

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were 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  
1<sup>st</sup> Assistant County Auditor

Date: July 17, 2019

To: Rakesh Pandey, County Auditor *RP*

From: *vd* Krissa Garner Dolezal, Budget and Financial Reporting Supervisor

Re: Financial Report –Montgomery County Youth Services (d.b.a. YES to YOUTH)

The attached annual audit was submitted, in compliance with their contract approved by commissioner's court on September 25, 2018 and received on July 17, 2019. The report includes the following information:

Independent Audit Report	Weaver and Tidwell, LLP
Present fairly yes/no	Yes
FY 2018 Net Position	\$3,576,591
Increase/(decrease) from prior year	\$1,239,948
Revenues increase/(decrease)	\$32,125
Reason	Increased contributions (\$119,800).
Expenditures increase/(decrease)	(\$610,658)
Reason	Decreased expenses in program services (\$737,004).
Material Weakness	None
If yes, explain	
Significant Deficiencies	None
If yes, explain	

/s

cc: Shelby Rushing, Accounts Payable Supervisor



# **Montgomery County Youth Services, Inc.**

## **DBA: YES to YOUTH**

Annual Financial Report

Years Ended December 31, 2018 and 2017

**Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

Annual Financial Report

Years Ended December 31, 2018 and 2017

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## **Financial Section**

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**Independent Auditor's Report**

To the Board of Directors and Management of  
Montgomery County Youth Services, Inc. DBA: YES to YOUTH  
The Woodlands, Texas 77381

**Report on the Financial Statements**

We have audited the accompanying financial statements of Montgomery County Youth Services, Inc. DBA: YES to YOUTH (a nonprofit corporation), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years 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 audits. We conducted our audits 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 opinion.

The Board of Directors and Management of  
Montgomery County Youth Services, Inc. DBA: YES to YOUTH

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Montgomery County Youth Services, Inc. DBA: YES to YOUTH as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Adoption of New Accounting Pronouncement**

As discussed in Note 1, the Financial Accounting Standards Board issued Accounting Standards Update ("ASU") 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The ASU has been applied retrospectively to all periods presented. Our opinion is not modified with respect to this matter.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2019 on our consideration of Montgomery County Youth Services, Inc.'s DBA: YES to YOUTH'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 Montgomery County Youth Services, Inc.'s DBA: YES to YOUTH's internal control over financial reporting and compliance.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas

May 30, 2019

**Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

## Statements of Financial Position

December 31, 2018 and 2017

	<b>2018</b>	<b>2017</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,026,924	\$ 1,691,683
Accounts receivable	81,393	63,681
Promises to give	19,350	15,850
Grants receivable	166,210	236,858
Prepaid expenses	16,468	7,051
Fixed assets, net	1,428,204	460,603
<b>TOTAL ASSETS</b>	<b>\$ 3,738,549</b>	<b>\$ 2,475,726</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 29,775	\$ 18,898
Accrued liabilities	80,095	66,961
Unearned revenue	52,088	53,224
<b>Total liabilities</b>	<b>161,958</b>	<b>139,083</b>
<b>NET ASSETS</b>		
Without donor restrictions	3,576,591	2,057,272
With donor restrictions	-	279,371
<b>Total net assets</b>	<b>3,576,591</b>	<b>2,336,643</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 3,738,549</b>	<b>\$ 2,475,726</b>

The Notes to the Financial Statements are an integral part of these statements.



**Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

## Statement of Activities

Year Ended December 31, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>NET ASSETS</b>			
Revenues and gains:			
Contributions	\$ 1,101,630	\$ -	\$ 1,101,630
Financial assistance	2,168,786	-	2,168,786
Program fees	480,441	-	480,441
Special events	849,204	-	849,204
Interest	5,087	-	5,087
Miscellaneous	10,437	-	10,437
Net assets released from restriction	<u>279,371</u>	<u>(279,371)</u>	<u>-</u>
Total revenues and other support	4,894,956	(279,371)	4,615,585
<b>EXPENSES</b>			
Program services	2,433,540	-	2,433,540
Supporting services	<u>942,097</u>	<u>-</u>	<u>942,097</u>
Total expenses	<u>3,375,637</u>	<u>-</u>	<u>3,375,637</u>
Change in net assets	1,519,319	(279,371)	1,239,948
Net assets, beginning of year	<u>2,057,272</u>	<u>279,371</u>	<u>2,336,643</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,576,591</u>	<u>\$ -</u>	<u>\$ 3,576,591</u>

The Notes to the Financial Statements are an integral part of these statements.

**Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

## Statement of Activities

Year Ended December 31, 2017

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>NET ASSETS</b>			
Revenues and gains:			
Contributions	\$ 752,459	\$ 229,371	\$ 981,830
Financial assistance	2,311,490	-	2,311,490
Program fees	523,317	-	523,317
Special events	711,007	-	711,007
Interest	4,260	-	4,260
Miscellaneous	51,556	-	51,556
Net assets released from restriction	320,489	(320,489)	-
	<hr/>	<hr/>	<hr/>
Total revenues and other support	4,674,578	(91,118)	4,583,460
 <b>EXPENSES</b>			
Program services	3,170,544	-	3,170,544
Supporting services	815,751	-	815,751
	<hr/>	<hr/>	<hr/>
Total expenses	3,986,295	-	3,986,295
	<hr/>	<hr/>	<hr/>
Change in net assets	688,283	(91,118)	597,165
Net assets, beginning of year	1,368,989	370,489	1,739,478
	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 2,057,272</u>	<u>\$ 279,371</u>	<u>\$ 2,336,643</u>

The Notes to the Financial Statements are an integral part of these statements.

**Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

## Statement of Functional Expenses

Year Ended December 31, 2018

	PROGRAM SERVICES		
	Youth and Family Services	Residential	Total
<b>COMPENSATION AND RELATED EXPENSES</b>			
Compensation	\$ 858,993	\$ 693,818	\$ 1,552,811
Employee benefits	91,237	86,042	177,279
Payroll taxes	78,460	65,939	144,399
Total compensation and related expenses	1,028,690	845,799	1,874,489
Activities	809	3,467	4,276
Bank charges	-	-	-
Communication services	21,416	12,904	34,320
Conferences and training	5,689	5,158	10,847
Depreciation	35,140	21,300	56,440
Development	-	-	-
Dues and subscriptions	416	190	606
In-kind (non cash)	14,963	39,754	54,717
Insurance	5,404	24,085	29,489
Licenses, permits and bonds	-	307	307
Occupancy	34,107	23,518	57,625
Postage and shipping	751	418	1,169
Printing and publications	238	-	238
Professional fees	12,113	18,042	30,155
Recruiting	1,899	1,316	3,215
Rentals	13,208	8,881	22,089
Repair and maintenance	22,196	43,082	65,278
Staff recognition	204	-	204
Subcontractor	-	-	-
Supplies	40,367	39,556	79,923
Taxes - Other	-	-	-
Technology	60,450	38,966	99,416
Travel	5,565	3,172	8,737
<b>TOTAL EXPENSES</b>	<b>\$ 1,303,625</b>	<b>\$ 1,129,915</b>	<b>\$ 2,433,540</b>

The Notes to the Financial Statements are an integral part of these statements.

SUPPORTING SERVICES				TOTAL	
Administrative	Capital Campaign	Development	Total	2018	
\$ 24,229	\$ -	\$ 223,950	\$ 248,179	\$	1,800,990
12,706	-	5,694	18,400		195,679
3,766	-	20,916	24,682		169,081
40,701	-	250,560	291,261		2,165,750
-	-	-	-		4,276
3,667	-	23,597	27,264		27,264
3,813	-	6,001	9,814		44,134
5,311	-	11,024	16,335		27,182
5,358	-	-	5,358		61,798
374	-	255,644	256,018		256,018
1,099	-	595	1,694		2,300
67,338	-	68,937	136,275		190,992
4,345	-	2,155	6,500		35,989
75	-	-	75		382
2,434	-	7,823	10,257		67,882
157	-	1,698	1,855		3,024
31	-	2,183	2,214		2,452
4,787	76,000	2,229	83,016		113,171
1,373	-	959	2,332		5,547
300	-	7,879	8,179		30,268
-	-	11,445	11,445		76,723
4,926	-	-	4,926		5,130
11,763	-	-	11,763		11,763
1,659	-	9,419	11,078		91,001
804	-	-	804		804
2,266	-	35,190	37,456		136,872
2,928	-	3,250	6,178		14,915
\$ 165,509	\$ 76,000	\$ 700,588	\$ 942,097	\$	3,375,637

# **Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

## Statement of Functional Expenses

Year Ended December 31, 2017

	PROGRAM SERVICES		
	Youth and Family Services	Residential	Total
<b>COMPENSATION AND RELATED EXPENSES</b>			
Compensation	\$ 1,078,287	\$ 605,568	\$ 1,683,855
Employee benefits	116,370	64,263	180,633
Payroll taxes	109,854	61,735	171,589
Total compensation and related expenses	1,304,511	731,566	2,036,077
Activities	9,200	6,470	15,670
Bank charges	-	-	-
Communication services	19,117	13,661	32,778
Conferences and training	6,442	7,008	13,450
Depreciation	22,391	30,257	52,648
Development	-	-	-
Dues and subscriptions	366	351	717
In-kind (non cash)	2,061	-	2,061
Insurance	13,643	21,603	35,246
Licenses, permits and bonds	107	289	396
Miscellaneous	-	-	-
Occupancy	99,343	27,949	127,292
Postage and shipping	812	411	1,223
Printing and publications	398	-	398
Professional fees	54,488	13,340	67,828
Recruiting	549	734	1,283
Rentals	14,551	11,547	26,098
Repair and maintenance	46,628	23,941	70,569
Staff recognition	598	-	598
Subcontractor	523,335	-	523,335
Supplies	29,606	28,411	58,017
Taxes - Other	-	-	-
Technology	71,745	18,923	90,668
Travel	10,063	4,129	14,192
<b>TOTAL EXPENSES</b>	<b>\$ 2,229,954</b>	<b>\$ 940,590</b>	<b>\$ 3,170,544</b>

The Notes to the Financial Statements are an integral part of these statements.

SUPPORTING SERVICES			TOTAL
Administrative	Development	Total	2017
\$ 51,576	\$ 153,849	\$ 205,425	\$ 1,889,280
7,205	8,233	15,438	196,071
4,948	14,754	19,702	191,291
63,729	176,836	240,565	2,276,642
84	45	129	15,799
16,619	19,082	35,701	35,701
3,667	4,773	8,440	41,218
2,635	1,822	4,457	17,907
6,346	-	6,346	58,994
885	183,632	184,517	184,517
318	151	469	1,186
205,561	22,304	227,865	229,926
2,204	2,481	4,685	39,931
31	-	31	427
-	-	-	-
800	6,690	7,490	134,782
220	2,957	3,177	4,400
340	9,429	9,769	10,167
7,248	31,954	39,202	107,030
938	131	1,069	2,352
-	2,544	2,544	28,642
651	388	1,039	71,608
3,567	93	3,660	4,258
-	-	-	523,335
983	7,569	8,552	66,569
-	-	-	-
789	17,799	18,588	109,256
2,400	5,056	7,456	21,648
<u>\$ 320,015</u>	<u>\$ 495,736</u>	<u>\$ 815,751</u>	<u>\$ 3,986,295</u>

**Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

## Statements of Cash Flows

Years Ended December 31, 2018 and 2017

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 1,239,948	\$ 597,165
Adjustments to reconcile the change in net assets to net cash provided by operating activities:		
Depreciation	61,798	58,994
(Increase) decrease in operating assets:		
Promises to give	(3,500)	12,500
Accounts receivable	(17,712)	(8,640)
Grants receivable	70,648	(86,924)
Prepaid expenses	(9,417)	(7,051)
Increase (decrease) in operating liabilities:		
Accounts payable	10,877	(25,148)
Accrued liabilities	13,134	(54,509)
Unearned revenue	(1,136)	(36,483)
Net cash provided by operating activities	1,364,640	449,904
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of assets	(1,029,399)	(79,979)
Net cash used by investing activities	(1,029,399)	(79,979)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from notes payable	250,000	-
Principal payments on notes payable	(250,000)	-
Net cash used for financing activities	-	-
Net increase in cash and cash equivalents	335,241	369,925
Cash and cash equivalents at beginning of year	1,691,683	1,321,758
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 2,026,924</b>	<b>\$ 1,691,683</b>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid during the year for:		
Interest	\$ 2,766	\$ -

The Notes to the Financial Statements are an integral part of these statements.

## **Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

### **Notes to the Financial Statements**

#### **Note 1. Nature of Activities and Summary of Significant Accounting Policies**

##### **Nature of Activities**

Montgomery County Youth Services, Inc. DBA: YES to YOUTH ("MCYS" or "Agency") is a nonprofit corporation that provides crisis counseling, shelter programs, and prevention services at no cost to youth and their families. The Agency's services are designed to strengthen families, keep youth in school, and prepare them to be productive citizens. MCYS provides services in Montgomery County, Texas and Walker County, Texas.

##### **Basis of Accounting**

The financial statements of MCYS are prepared utilizing the accrual basis of accounting, and accordingly reflect all significant receivables, payables, and other liabilities. Revenues are recognized when earned and expenses are recognized when incurred.

##### **Basis of Presentation**

MCYS, as required by the Not-for-Profit Entities Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification, reports information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency. These net assets may be used at the discretion of the Agency's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

##### **Contributions**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.



## **Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

### **Notes to the Financial Statements**

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated assets 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 these donated assets must be maintained, MCYS reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor.

Non-cash donations are recorded as contributions at their estimated fair values at the date of donation.

#### **Use of 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.

#### **Cash and Cash Equivalents**

Cash and cash equivalents include all monies in banks and highly liquid investments with initial maturity dates of less than three (3) months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

#### **Accounts and Grants Receivable**

Management believes all monies are fully collectible; therefore, no accrual for an allowance for doubtful accounts was recorded at December 31, 2018 and 2017.

#### **Fixed Assets**

Land, buildings, furniture, and other fixtures and equipment are recorded at fair value at the date of donation, or if purchased, at their cost. A threshold of \$5,000 is generally used for capitalization purposes. Land is not depreciated. Depreciation is determined using the straight-line method at rates expected to amortize the cost or value of the depreciable assets over their estimated useful lives of three (3) to thirty-nine (39) years.

#### **Income Taxes**

The Agency is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, MCYS has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

MCYS believes it is no longer subject to tax examination for years prior to 2015.

#### **Functional Allocation of Expenses**

The costs of providing the various programs and supporting services have been summarized on a functional basis in the accompanying statements of functional expenses. Salaries and related payroll expenses are recorded based on actual segregation of personnel by program or supporting services. Distribution of all other expenses is based on actual usage or management's estimate of usage applicable to the various programs and supporting services benefitted.

#### **New Accounting Pronouncements**

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Agency has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented and there was no change to net assets.

## Montgomery County Youth Services, Inc. DBA: YES to YOUTH

### Notes to the Financial Statements

#### Note 2. Cash and Cash Equivalents

Cash and cash equivalents on deposit included \$2,069,382 and \$2,009,558 at December 31, 2018 and 2017, respectively, with balances held at various financial institutions. As of December 31, 2018 and 2017, deposit balance, exceeded Federal Deposit Insurance Corporation coverage of \$250,000 by \$820,821 and \$999,858.

#### Note 3. Availability and Liquidity

The following represents the Agency's financial assets at December 31, 2018 and 2017:

	2018	2017
Financial assets at year end:		
Cash and cash equivalents	\$ 2,026,924	\$ 1,691,683
Accounts receivable	81,393	63,681
	<hr/>	<hr/>
Total financial assets	2,108,317	1,755,364
Less amounts not available to be used within one year:		
Net assets with donor restrictions	-	279,371
	<hr/>	<hr/>
	-	279,371
<b>Total financial assets available to meet general expenditures over the next twelve months</b>	<hr/> <b>\$ 2,108,317</b>	<hr/> <b>\$ 1,475,993</b>

The Agency's goal is generally to maintain financial assets to meet 6 months of operating expenses (approximately \$1.7 million). The total financial assets available to meet general expenditures within one year of the balance sheet date covers the estimated 6 months of operating expenses. The Agency has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, as part of its liquidity management, the Agency may invest cash in excess of daily requirements in various short-term investments, including money market and certificates of deposit.

#### Note 4. Federal and State Assistance

##### U.S. Department of Health and Human Services

MCYS received several grants both directly and as funds passed through other entities from the U.S. Department of Health and Human Services:

##### The Basic Center Program for Runaway and Homeless Youth

This grant helps the Agency provide a community-based approach which offers a full system of care for homeless, runaway, and at-risk youth outside the traditional child welfare, mental health, law enforcement, or juvenile justice systems. Services include 24-hour crisis intervention, an emergency shelter, youth and family counseling, aftercare, and follow-up services.

## **Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

### **Notes to the Financial Statements**

#### **Services to At-Risk Youth**

The Texas Department of Family and Protective Services, serving as a pass-through agency of federal and state funds, granted MCYS funding for services to at-risk youth. The objectives of the program are to encourage resolution of family issues through preventive, strengths-based, solution-focused, and family-driven counseling services. Core to the program are immediate crisis intervention services, emergency shelter when necessary, and ongoing prevention and early intervention services such as family and youth counseling, parenting skills training, and youth coping skills training. The Agency also provides universal child abuse prevention services as part of this grant. Services include local media campaigns, informational brochures, parenting classes and other life skills training to help youth, families, and the community cope with challenges faced in childhood and adolescence in order to reduce the incidence of child abuse.

#### **U.S. Department of Housing and Urban Development**

Community Development Block Grant funds from the U.S. Department of Housing and Urban Development were passed through Montgomery County Community Development to MCYS for use in the Agency's shelter program. Amounts awarded under these grants are used to provide decent housing and a suitable living environment to people of low and moderate income.

#### **U.S. Department of Justice**

Victims of Crime Act Formula Grant Funds from the U.S. Department of Justice were passed through the Texas Office of the Governor – Criminal Justice Division (CJD) to MCYS. This grant award provides funds from the Crime Victims Fund to enhance crime victim services in the state.

#### **U.S. Department of Homeland Security**

The Emergency Food and Shelter National Board Program helps the Agency provide emergency economic assistance to those with a need for shelter programs and crisis counseling through its Youth and Family Services and Shelter Services.

The schedule on the following page provides a summary of grant activity and grants receivable by funding source for the year ended December 31, 2018. Grant revenues and expenses associated with each funding source are included in the financial assistance and program services categories, respectively, of the Statement of Activities. The grant receivables associated with each funding source are the result of the payment not being received prior to year end. The grant receivable is noted on the Statement of Financial Position.

# Montgomery County Youth Services, Inc. DBA: YES to YOUTH

## Notes to the Financial Statements

Grantor/Program Title	Award Amount	Receivable at 12/31/2017	Revenue	Expenses	Receivable at 12/31/2018
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (DHHS)</b>					
Direct Funding					
Basic Center Program for Runaway and Homeless Youth					
09/30/2017 to 09/29/2018	\$ 198,988	\$ 16,881	\$ 163,692	\$ 146,811	\$ -
09/30/2018 to 09/29/2019	199,127	-	29,073	47,839	18,766
Total U.S. DHHS Direct Funding	398,115	16,881	192,765	194,650	18,766
Passed through Texas Department of Family Protective Services (TX DFPS)					
Services to At-Risk Youth					
09/01/2017 to 02/28/2018					
State Portion	180,056	61,709	61,709	-	-
12/01/2017 to 08/31/2018					
State Portion	450,000	34,730	260,494	225,764	-
09/01/2018 to 09/30/2019					
State Portion	600,000	-	184,592	218,986	34,394
Total Passed through TX DFPS, all Sources	1,230,056	96,439	506,795	444,750	34,394
<b>TOTAL U.S. DHHS</b>	1,628,171	113,320	699,560	639,400	53,160
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Direct Funding					
Emergency Food and Shelter National Board Program					
01/01/2018 to 12/31/2018	18,250	-	18,250	18,250	-
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>	18,250	-	18,250	18,250	-
<b>U.S. DEPARTMENT OF JUSTICE (DOJ)</b>					
Passed through Texas Office of the Governor Criminal Justice Division					
Victims of Crime Act Formula Grant Program					
10/01/2016 to 09/30/2018	633,012	69,323	255,392	186,069	-
10/01/2018 to 09/30/2020	506,345	-	1,344	60,486	59,142
<b>TOTAL U.S. DOJ</b>	1,139,357	69,323	256,736	246,555	59,142
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (DHUD)</b>					
Passed through Montgomery County Community Development (CDBG)					
Emergency Shelter Grants					
10/01/2015 to 09/30/2016	91,336	-	-	-	-
10/01/2017 to 09/30/2018	199,440	38,509	199,440	160,931	-
10/01/2018 to 09/30/2019	162,740	-	-	38,636	38,636
Total Passed through MC CDBG	453,516	38,509	199,440	199,567	38,636
<b>TOTAL U.S. DHUD</b>	453,516	38,509	199,440	199,567	38,636
Total Federally Funded Programs	2,009,238	124,713	667,191	659,022	116,544
Total State Funded Programs	1,230,056	96,439	506,795	444,750	34,394
Total Locally Funded Programs	-	15,706	15,706	15,272	15,272
<b>TOTAL LOCAL, STATE, AND FEDERALLY FUNDED PROGRAMS</b>	<b>\$ 3,239,294</b>	<b>\$ 236,858</b>	<b>\$ 1,189,692</b>	<b>\$ 1,119,044</b>	<b>\$ 166,210</b>

## Montgomery County Youth Services, Inc. DBA: YES to YOUTH

### Notes to the Financial Statements

#### Note 5. Promises to Give

The Organization has unconditional promises to give from current members of the Board of Directors.

	2018	2017
Board members	\$ 19,350	\$ 15,850
Receivable in less than one year	\$ 2,100	\$ 6,850
Receivable in one to five years	17,250	9,000
<b>Total unconditional promises to give</b>	<b>\$ 19,350</b>	<b>\$ 15,850</b>

#### Note 6. Fixed Assets

Fixed assets consisted of the following at December 31:

	2018	2017
Land	\$ 58,823	\$ 58,823
Construction in progress	1,000,000	-
Buildings	396,407	396,407
Building improvements	308,481	292,240
Computers and accessories	132,005	132,005
Furniture and fixtures	4,859	4,859
Leasehold improvements	14,713	1,555
Machinery and equipment	66,919	66,919
Transportation equipment	83,580	83,580
Total	2,065,787	1,036,388
Accumulated depreciation	(637,583)	(575,785)
<b>Total fixed assets, net</b>	<b>\$ 1,428,204</b>	<b>\$ 460,603</b>

Depreciation expenses amounted to \$61,798 and \$58,994 for the years ended December 31, 2018 and 2017, respectively.

#### Note 7. Contingencies

On December 24, 2003, MCYS entered into an agreement with a local federally insured financial institution to obtain a \$200,000 revolving line of credit to be drawn upon as needed for the working capital operations of the Agency. On April 5, 2015, the \$200,000 line of credit agreement, payable on demand with interest only due monthly, was extended to April 5, 2017 and then again to April 5, 2019. This line of credit carries an annual interest rate of the lesser of the highest lawful rate allowed by law, or the prime lending rate as published in the Wall Street Journal, which as of December 31, 2018, was 5.50%, with a floor of 6.75%. A fee was paid to the financial institution in consideration for the renewal and extension of the line of credit. The line of credit is secured by a first lien Deed of Trust and Security Agreement encumbering the Agency's property and improvements located at 105 Lewis Street, Conroe, Montgomery County, Texas. As of December 31, 2018 and 2017, no amounts of principal had been drawn on the line of credit, and subsequently, no interest expense has been incurred.

**Montgomery County Youth Services, Inc. DBA: YES to YOUTH**  
Notes to the Financial Statements

**Note 8. Note Payable**

On December 6, 2017, MCYS entered into an agreement with a local federally insured financial institution to obtain a \$612,000 note payable to be drawn upon as needed for construction, with a maturity date of December 10, 2019. This note payable carries an annual interest rate of the Wall Street Journal Prime rate as it varies from day to day minus 0.25%, but in no event less than 3.50% per annum, which as of December 31, 2018, was 5.50%, with a floor of 3.75%. A fee was paid to the financial institution in consideration for this note, and is secured by a first lien Deed of Trust and Security Agreement encumbering the Agency's property and improvements located at 105 Lewis Street, Conroe, Montgomery County, Texas. As of December 31, 2018, \$250,000 had been drawn down for construction and it was repaid within the same year, and subsequently \$2,766 was paid in interest. For 2017, no amounts of principal had been drawn on the note, therefore, no interest expense had been incurred.

**Note 9. Restrictions on Net Assets**

The restrictions on net assets at the end of 2018 and 2017 are related to funds contributed by individual or corporate donors. Temporarily restricted net assets are available for the following purposes:

	<u>2018</u>	<u>2017</u>
Residential Facilities	\$ -	\$ 279,371
Temporarily restricted net assets	<u>\$ -</u>	<u>\$ 279,371</u>

**Note 10. Operating Leases**

MCYS entered into a lease for the Magnolia Office at 31355 Industrial Lane, Magnolia, Texas for a term of one (1) year beginning on October 14, 2004, and the option to renew/extend the lease annually has been exercised each year following the expiration date of September 30, 2005 by an amendment approved and signed by both parties. The rent is payable annually in the amount of \$100 due within thirty (30) days of the final execution of the occupancy agreement.

On July 13, 2018, MCYS entered into a lease agreement for building space at 8701 New Trails Drive, Suite 118, The Woodlands, Texas. The lease covers a term of eighty seven (87) months commencing on July 20, 2018 and terminating on October 31, 2025. Base rent amounts fluctuate from \$6,465 to \$6,950 per month, due on the first day of each month.

**Montgomery County Youth Services, Inc. DBA: YES to YOUTH**

## Notes to the Financial Statements

Future minimum lease payments under these leases through the end of the lease terms are as follows:

<u>Operating Leases</u>		
2019	\$	77,580
2020		77,742
2021		79,524
2022		79,685
2023		81,456
2024		81,618
2025		69,500
<b>Total</b>	<b>\$</b>	<b>547,105</b>

**Note 11. Retirement and Other Employment Benefits**

The Agency maintains a retirement plan for all employees. The plan includes employee and employer contributions, and employees are eligible to participate at any time as long as their contributions are made in accordance with the contributory retirement plan requirements. The Agency will match employee contributions up to three percent (3%) of gross wages. Retirement expense for the years ended December 31, 2018 and 2017 was \$24,965 and \$27,568, respectively.

It is the policy of MCYS to permit employees to accumulate earned but unused paid time off. Paid time off begins to accrue from the date of hire. Full-time employees will accrue based on years of service. Part-time employees hired before December 31, 2010 will accrue based on hours worked. Part-time employees hired after December 31, 2010 will not accrue paid time off. Payment for unused paid time off accumulated will be made upon termination. The amount of accrued paid time off at December 31, 2018 and 2017 was \$28,025 and \$24,325, respectively.

**Note 12. Special Events**

MCYS hosts The Woodlands Celebrity Golf Classic/Gala, a Ladies' Night Out, and other special events. The following schedule summarizes MCYS's special event activities for the years ended December 31:

	<u>2018</u>	<u>2017</u>
Special events income		
YES to YOUTH Golf Classic	\$ 52,560	\$ 47,567
YES to YOUTH Gala	708,497	521,212
Ladies' Night Out	88,087	142,228
Other	60	-
Total special events income	849,204	711,007
Less special events expenses		
YES to YOUTH Golf Classic	27,174	32,674
YES to YOUTH Gala	162,961	135,512
Ladies' Night Out	32,882	38,833
Total special events expenses	223,017	207,019
<b>Special events income, net</b>	<b>\$ 626,187</b>	<b>\$ 503,988</b>

## Montgomery County Youth Services, Inc. DBA: YES to YOUTH

### Notes to the Financial Statements

#### Note 13. Contributed Materials and Services

MCYS records various types of in-kind contributions, which support the Agency's operations. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses or additions to fixed assets.

The following schedule summarizes the MCYS in-kind donations:

	2018	2017
Clothing	\$ 1,800	\$ 5,745
Food	29,947	18,977
Services	106,490	150,974
Supplies	28,539	36,988
Activities	4,917	2,823
Furniture and equipment	5,115	235
Rent	14,184	14,184
<b>Total in-kind donations</b>	<b>\$ 190,992</b>	<b>\$ 229,926</b>

#### Note 14. Subsequent Events

Subsequent events have been evaluated through May 30, 2019, the date when this report was available to be issued. No events requiring adjustment to or disclosure in these financial statements were identified at that time.



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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 and Management of  
Montgomery County Youth Services, Inc. DBA: YES to YOUTH  
The Woodlands, Texas 77381

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 Montgomery County Youth Services, Inc. DBA: YES to YOUTH, which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated May 30, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Montgomery County Youth Services, Inc.'s DBA: YES to YOUTH'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County Youth Services, Inc. DBA: YES to YOUTH's internal control. Accordingly, we do not express an opinion on the effectiveness of Montgomery County Youth Services, Inc.'s DBA: YES to YOUTH'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 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 Montgomery County Youth Services, Inc.'s DBA: YES to YOUTH'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*.

To the Board of Directors and Management of  
Montgomery County Youth Services, Inc. DBA: YES to YOUTH

**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  
May 30, 2019

## **Section 1. Summary of Auditor's Results**

### **Financial Statements**

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued  | Unmodified    |
| 2. Internal Control over Financial Reporting:   |               |
| a. Material Weakness(es) identified?  | No            |
| b. Significant Deficiency(ies) identified that are not<br>considered to be material weaknesses? | None reported |
| 3. Noncompliance material to the Financial Statements   | None reported |

### **Section 2. Financial Statements Findings**

None reported

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 10 Months Ended  
July 31, 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 July 31, 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  
1<sup>st</sup> Assistant County Auditor

August 13, 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 July 1, 2019 through July 31, 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

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# **FINANCIAL STATEMENTS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Consolidated Balance Sheet**  
**Governmental Funds**  
**For the 10 Months Ended July 31, 2019**

	Total Governmental Funds
<b>Assets:</b>	
Cash	\$ 207,980,803
Investments, at Fair Value	246,544,656
Receivables:	
Taxes (net)	7,060,086
Interest	46,104
Accounts (net)	10,882
Due From Other Funds	126,938,779
Due From Other Governments	106,864
Prepaid Items	631,730
<b><u>Total Assets</u></b>	<b><u>589,319,904</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	1,834,828
Other Payables	5,424,183
Due to Other Funds	119,911,374
Due to Other Governments	7,929
Deferred Revenue	12,437,861
Total liabilities	<u>139,616,175</u>
Fund Balances:	
Reserved	265,530,739
Unreserved	184,172,990
Total Fund Balances	<u>449,703,729</u>
<b><u>TOTAL LIABILITIES AND</u></b>	
<b><u>FUND BALANCES</u></b>	<b><u>\$ 589,319,904</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - Governmental Funds**  
**For the 10 Months Ended July 31, 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, 7/1/2019	\$ 198,756,330	\$ 42,100,030	\$ 24,328,454	\$ 206,717,953	\$ 471,902,767
Revenues/Other Financing Sources	\$ 11,568,937	\$ 2,148,962	\$ -	\$ 1,924	\$ 13,719,823
Expenditures/Other Financing Uses	\$ (26,152,277)	\$ (6,991,158)	\$ (806)	\$ (2,774,620)	\$ (35,918,861)
Fund Balance, 7/31/2019	<u>\$ 184,172,990</u>	<u>\$ 37,257,834</u>	<u>\$ 24,327,648</u>	<u>\$ 203,945,257</u>	<u>\$ 449,703,729</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Net Position**  
**Internal Service Funds**  
**For the 10 Months Ended July 31, 2019**

	<u>Total Internal Service Funds</u>
<b>Assets:</b>	
Cash	\$ 1,619,091
Receivables:	
Accounts (net)	588,149
Due From Other Funds	24,565,735
Capital Assets (net of accumulated depreciation):	
Buildings	776,510
Improvements	239
Equipment	28,771
Total assets	<u>27,578,495</u>
 <b>Liabilities:</b>	
Current Liabilities:	
Other Payables	7,163,507
Due to General Fund	1,099,803
Due to Road & Bridge	385,613
Due to Wellness Clinic	1,102,310
Total liabilities	<u>9,751,233</u>
 <b>Net Position:</b>	
Invested in capital assets	805,520
Unreserved	17,021,742
<b>Total Net Position</b>	<u><u>\$ 17,827,262</u></u>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Net Position**  
**Internal Service Funds**  
**For the 10 Months Ended July 31, 2019**

	<u>Total Internal Service Funds</u>
<b>Current Operating Revenues:</b>	
Fees	\$ 2,697,278
Total Operating Revenues	<u>2,697,278</u>
 <b>Current Operating Expenses:</b>	
Supplies	11
Services	3,904,114
Total Operating Expenses	<u>3,904,125</u>
 Change in net position	(1,206,847)
 Total Net Position - July 1, 2019	19,034,109
 <b>Total Net Position - July 30, 2019</b>	 <u><u>\$ 17,827,262</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 10 Months Ended July 31, 2019**

Page 1 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge	574,707	59,639	466,141	2,664	105,902
Human Resources	622,089	68,375	502,457	712	118,920
Risk Management	892,474	96,543	694,320	315	197,839
County Clerk	2,431,791	264,242	1,942,886	7,903	481,002
Collections	472,709	50,856	352,468	3,766	116,475
Veterans' Service	317,847	38,584	260,885	21	56,941
Information Technology Services	7,516,784	569,174	5,551,436	701,458	1,263,890
Purchasing Agent	1,467,452	128,987	1,104,788	24,419	338,245
Records Management & Preservation	624,888	39,313	379,142	93,749	151,997
Permits	502,964	56,226	414,866	317	87,781
Worthless Checks Division	41,975	3,640	26,263	-	15,712
County-Wide	12,991,165	17,509	9,069,222	4,224	3,917,719
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>28,456,845</u></b>	<b><u>1,393,088</u></b>	<b><u>20,764,874</u></b>	<b><u>839,548</u></b>	<b><u>6,852,423</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	513,810	58,217	418,737	66	95,007
County Court No2	908,379	103,761	733,495	1,961	172,923
County Court No3	809,477	91,780	658,416	207	150,854
County Court No4	527,592	59,381	429,492	267	97,833
County Court No5	511,268	56,396	410,044	253	100,971
9 <sup>th</sup> District Court	350,526	39,545	281,244	60	69,222
410 <sup>th</sup> District Court	477,704	54,468	388,705	-	88,999
221 <sup>st</sup> District Court	348,274	39,862	283,393	67	64,814
284 <sup>th</sup> District Court	717,646	84,092	589,964	-	127,682
359 <sup>th</sup> District Court	406,755	46,386	329,842	107	76,806
418 <sup>th</sup> District Court	630,474	66,455	497,824	4	132,646
435 <sup>th</sup> District Court	364,508	40,630	285,734	(19)	78,793
Court Operations	7,577,073	677,847	6,375,377	10,768	1,190,928
Indigent Defense	185,705	25,447	175,341	21	10,343
Drug Court	1,031,187	89,532	763,126	6,114	261,947
Office of Court Admin	466,302	47,880	358,250	-	108,052
District Attorney	12,173,064	1,297,295	9,823,496	53,412	2,296,156
District Clerk	3,889,742	394,668	3,114,671	20,266	754,805
Justice of Peace Pct 1	991,050	105,562	794,544	5	196,501
Justice of Peace Pct 2	657,632	71,593	528,953	30	128,649
Justice of Peace Pct 3	1,225,460	149,521	991,313	310	233,837
Justice of Peace Pct 4	1,051,580	119,405	850,597	1,293	199,690
Justice of Peace Pct 5	601,903	64,233	494,060	205	107,638
Judicial Technology	939,884	995	652,368	15,179	272,337
Court Technology County/District	22,351	1,253	12,571	614	9,166
Court Guardianship	32,000	1,080	23,448	-	8,552

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2019**

Page 2 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>JUDICIAL (cont'd):</b>					
Court Reporter Service Fund	142,658	10,538	113,014	-	29,644
Juvenile Case Manager	305,781	28,744	205,042	-	100,739
Justice Court Technology	188,826	2,322	107,379	19,468	61,979
Veterans Treatment Court	273,416	9,993	78,255	180	194,981
<b>TOTAL JUDICIAL</b>	<b>38,322,027</b>	<b>3,838,881</b>	<b>30,768,695</b>	<b>130,838</b>	<b>7,422,494</b>
<b>LEGAL:</b>					
County Attorney	3,546,997	366,966	2,901,618	524	644,855
Law Library	295,188	29,062	226,226	-	68,962
Alternate Dispute Resolution	164,500	16,038	138,813	-	25,687
<b>TOTAL LEGAL</b>	<b>4,006,685</b>	<b>412,066</b>	<b>3,266,657</b>	<b>524</b>	<b>739,504</b>
<b>ELECTIONS:</b>					
<b>TOTAL ELECTIONS</b>	<b>1,433,646</b>	<b>131,909</b>	<b>1,718,703</b>	<b>5,880</b>	<b>(290,937)</b>
<b>FINANCIAL ADMINISTRATION:</b>					
County Auditor	2,058,118	237,898	1,613,554	12,164	432,400
Budget Office	304,893	33,935	240,153	-	64,740
Financial Technology	6,507,091	585,514	1,602,400	1,126,369	3,778,322
County Treasurer	689,102	81,800	559,505	50	129,547
Tax Assessor-Collector	7,444,371	480,380	5,629,675	4,729	1,809,967
<b>TOTAL FINANCIAL ADM</b>	<b>17,003,575</b>	<b>1,419,527</b>	<b>9,645,287</b>	<b>1,143,312</b>	<b>6,214,976</b>
<b>PUBLIC FACILITIES:</b>					
Custodial Services	3,331,542	347,702	2,597,430	26,371	707,741
Building Maintenance	6,216,042	733,141	4,716,131	58,692	1,441,219
Precinct 2 Parks and Comm. Center	277,327	11,700	180,518	988	95,821
Precinct 3 Parks and Comm. Center	1,321,954	73,689	353,230	13,717	955,007
Precinct 4 Parks and Comm. Center	166,957	11,935	100,474	17,544	48,939
Precinct 3 Vector Control Grant	237,955	-	64,605	100,965	72,385
Jail	54,071,169	5,930,539	47,916,449	5,968	6,148,752
Convention Center Complex	1,356,706	113,186	989,269	46,222	321,215
<b>TOTAL PUBLIC FACILITIES</b>	<b>66,979,652</b>	<b>7,221,892</b>	<b>56,918,106</b>	<b>270,467</b>	<b>9,791,079</b>
<b>PUBLIC SAFETY:</b>					
Fire Marshal	2,026,432	183,766	1,460,494	103,344	462,594
Constable Pct 1	4,847,365	562,852	3,881,482	160,981	804,902
Constable Pct 2	2,433,410	226,620	1,857,648	169,195	406,567
Constable Pct 3	5,884,914	605,318	4,554,601	216,070	1,114,243
Constable Pct 4	4,610,657	506,479	3,796,426	19,808	794,423
Constable Pct 5	4,427,618	481,727	3,385,133	240,396	802,089
Sheriff	66,400,842	6,585,187	52,263,604	647,808	13,489,430
Sheriff Commissary	1,010,154	10,303	641,088	-	369,066
Law Enforcement Technology	995,110	-	516,270	101,945	376,895
Juvenile Services	9,562,550	823,972	6,533,699	34,922	2,993,929
Adult Services	4,714,433	548,365	4,094,921	10,065	609,447
Emergency Management	4,856,741	103,155	1,924,246	402,337	2,530,158
Department of Public Safety	119,718	13,697	98,505	-	21,213
Forfeitures	2,227,988	23,379	1,285,119	1,208	941,661
Justice Court Building Security	66,441	-	21,539	4,446	40,456
Courthouse Security	372,679	33,706	287,318	2,679	82,682
<b>TOTAL PUBLIC SAFETY</b>	<b>114,557,052</b>	<b>10,708,526</b>	<b>86,602,093</b>	<b>2,115,204</b>	<b>25,839,755</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2019**

Page 3 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>HEALTH AND WELFARE:</u></b>					
Forensic Services	2,116,695	198,799	1,493,595	16,836	606,264
Medical: Contract Services	90,000	7,500	75,000	-	15,000
Mental Health: Contract Services	261,525	52,881	214,278	-	47,247
Environmental Health	2,202,754	218,480	1,737,695	29,391	435,668
Mental Health Facility	15,256,015	1,253,241	11,408,453	-	3,847,562
FEMA Disaster Grants	8,860,163	100,329	100,329	396,301	8,363,533
HUD/GLO Disaster Grants	8,919,523	-	-	-	8,919,523
Community Development	11,125,199	164,272	1,815,458	2,298,975	7,010,766
Animal Control	996,101	106,411	820,497	2,677	172,927
Animal Shelter	4,306,156	485,132	3,289,204	30,922	986,030
Child Welfare	133,650	5,402	56,194	1,555	75,901
Welfare:					
Contract Services	1,059,373	172,562	969,592	-	89,781
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>55,327,154</u></b>	<b><u>2,765,009</u></b>	<b><u>21,980,295</u></b>	<b><u>2,776,657</u></b>	<b><u>30,570,202</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	742,540	79,988	571,412	23	171,105
Precinct 3 Recycling Center	826,921	88,872	696,416	802	129,703
Precinct 1 Recycling Center	317,472	35,018	233,045	302	84,125
<b><u>TOTAL CONSERVATION</u></b>	<b><u>1,886,933</u></b>	<b><u>203,878</u></b>	<b><u>1,500,873</u></b>	<b><u>1,127</u></b>	<b><u>384,933</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
IT Library	409,140	259,403	301,858	20,129	87,153
Memorial Library	9,880,000	1,123,956	7,644,363	149,263	2,086,374
Historical Commissions	219,844	-	182,000	-	37,844
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>10,508,984</u></b>	<b><u>1,383,359</u></b>	<b><u>8,128,221</u></b>	<b><u>169,392</u></b>	<b><u>2,211,371</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	7,179,411	112,315	768,224	22,601	6,388,586
County Engineer	2,420,465	190,221	1,520,854	31,972	867,639
Commissioner Pct 1	11,569,420	955,176	7,178,473	539,814	3,851,133
Commissioner Pct 2	10,429,335	580,124	6,177,493	707,021	3,544,821
Commissioner Pct 3	12,772,555	685,084	5,131,728	798,051	6,842,776
Commissioner Pct 4	11,925,357	959,284	6,410,264	461,759	5,053,334
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>56,296,543</u></b>	<b><u>3,482,204</u></b>	<b><u>27,187,036</u></b>	<b><u>2,561,218</u></b>	<b><u>26,548,289</u></b>
<b><u>DEBT SERVICE:</u></b>					
Principal	16,740,000	-	16,740,000	-	-
Interest	24,514,021	806	11,929,975	-	12,584,046
Issuance Costs	459,503	-	428,677	-	30,826
Payment to Escrow Agent	28,598,626	-	35,556,621	-	(6,957,995)
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>70,312,150</u></b>	<b><u>806</u></b>	<b><u>64,655,273</u></b>	<b><u>-</u></b>	<b><u>5,656,877</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>979,807</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>979,807</u></b>
<b><u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u></b>	<b><u>466,071,053</u></b>	<b><u>32,961,145</u></b>	<b><u>333,136,113</u></b>	<b><u>10,014,167</u></b>	<b><u>122,920,773</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2019**

Page 4 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>INTERNAL SERVICE FUNDS</u></b>					
<b><u>GENERAL ADMINISTRATION:</u></b>					
Employee Health	-	3,048,602	29,754,952	-	(29,754,952)
Retiree Health	-	359,081	2,994,305	-	(2,994,305)
Optional Health	-	136,256	1,276,752	-	(1,276,752)
Cobra Coverage	-	5,524	59,035	-	(59,035)
Employee Life	-	12,227	121,922	-	(121,922)
Risk Mgt - Workers Comp	-	78,927	1,081,076	7,280	(1,088,356)
Risk Mgt-Prop/Caslt/Liab	26,967	66,278	2,161,690	27,153	(2,161,876)
Wellness Clinic	-	197,230	1,192,392	19,857	(1,212,249)
<b>TOTAL GENERAL ADM</b>	<b>26,967</b>	<b>3,904,125</b>	<b>38,642,124</b>	<b>54,290</b>	<b>(38,669,447)</b>
<b><u>TOTAL INTERNAL SERVICE FUNDS</u></b>	<b><u>26,967</u></b>	<b><u>3,904,125</u></b>	<b><u>38,642,124</u></b>	<b><u>54,290</u></b>	<b><u>(38,669,447)</u></b>
<b><u>ENTERPRISE FUNDS</u></b>					
Montgomery County Toll Road Authority	78,329,415	2,758,326	33,721,344	35,670,969	8,937,102
<b>TOTAL ENTERPRISE FUNDS</b>	<b>78,329,415</b>	<b>2,758,326</b>	<b>33,721,344</b>	<b>35,670,969</b>	<b>8,937,102</b>

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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 10 Months Ended July 31, 2019**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>Revenue:</b>					
249 Toll Project	8,200,000	-	8,240,102	-	(40,102)
242 Toll Project	192,248	-	889,818	-	(697,570)
Debt Service SH 249	-	-	1,765	-	(1,765)
<b>Total Revenue</b>	<b>8,392,248</b>	<b>-</b>	<b>9,131,685</b>	<b>-</b>	<b>(739,437)</b>
<b>Expenses:</b>					
General Administration	-	-	-	-	-
249 Toll Project	73,416,931	2,751,660	31,347,482	35,670,969	6,398,480
Wetlands Mitigation	87,300	-	-	-	87,300
242 Toll Project	358,026	6,666	181,862	-	176,164
Debt Service SH 249	4,467,158	-	2,192,000	-	2,275,158
<b>Total Expenses</b>	<b>78,329,415</b>	<b>2,758,326</b>	<b>33,721,344</b>	<b>35,670,969</b>	<b>8,937,102</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 10 Months Ended July 31, 2019**

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 5,251,269	\$ 8,779,403
Attorney Administration	35,000	-
Jury	7,800,000	-
Mental Health Facility	-	5,251,269
Adult Probation - Supervision	-	10,000
Adult Probation - Mental Impairment	10,000	-
Records Management County	500,000	-
Debt Service	444,403	-
<b>TOTAL FINANCING USES</b>	<b><u>\$ 14,040,672</u></b>	<b><u>\$ 14,040,672</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of July 31, 2019**

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
<b>GENERAL OBLIGATION BONDS:</b>				
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	57,865,000
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
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<u>474,975,000</u>
<b>CERTIFICATES OF OBLIGATION:</b>				
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
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<u>47,375,000</u>
<b>TOTAL BONDED DEBT</b>				<u><u>\$ 522,350,000</u></u>

**MONTGOMERY COUNTY TOLL ROAD AUTHORITY**  
**Schedule of Bond Indebtedness**  
**As of July 31, 2019**

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



**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  
1<sup>st</sup> Assistant County Auditor

TO: Commissioners Court

FROM: Rakesh Pandey, County Auditor *RP*

DATE: June 25, 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 114.024.

If you have any questions, please do not hesitate to contact me.

RP/kgd

06/17/19  
ACCOUNTING PERIOD: 9/19

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	201,430,571.75	263,842.45	.00	197,451,566.29	3,979,005.46	.98
TOTAL	GENERAL FUND	201,430,571.75	263,842.45	.00	197,451,566.29	3,979,005.46	.98
TOTAL	GENERAL FUND	201,430,571.75	263,842.45	.00	197,451,566.29	3,979,005.46	.98
601	PERMITS	550,000.00	19,300.00	.00	415,350.00	134,650.00	.76
TOTAL	PERMITS	550,000.00	19,300.00	.00	415,350.00	134,650.00	.76
TOTAL	GENERAL ADMINISTRATION	550,000.00	19,300.00	.00	415,350.00	134,650.00	.76
499	TAX ASSESSOR/COLLECTOR	5,275,823.00	46,807.93	.00	5,063,836.59	211,986.41	.96
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	4,360.86	2,379.14	.65
4993	TAX A/C-VTR DIVISION	.00	100.00	.00	2,150.00	-2,150.00	.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	46,907.93	.00	6,856,170.66	949,120.34	.88
TOTAL	FINANCIAL ADMINISTRATION	7,805,291.00	46,907.93	.00	6,856,170.66	949,120.34	.88
6511	MEMORIAL LIBRARY	150,000.00	5,160.89	.00	63,088.26	86,911.74	.42
TOTAL	MEMORIAL LIBRARY	150,000.00	5,160.89	.00	63,088.26	86,911.74	.42
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	5,160.89	.00	64,978.26	85,021.74	.43
4902	VOTER REGISTRATION	4,127.25	.00	.00	4,127.25	.00	1.00
TOTAL	ELECTIONS	4,127.25	.00	.00	4,127.25	.00	1.00
TOTAL	ELECTIONS	4,127.25	.00	.00	4,127.25	.00	1.00
509	BLDG CUSTODIAL SERVICES	.00	.00	.00	3,251.67	-3,251.67	.00
TOTAL	BLDG CUSTODIAL SERVICES	.00	.00	.00	3,251.67	-3,251.67	.00
5121	JAIL	26,350,000.00	.00	.00	22,328,065.93	4,021,934.07	.85
TOTAL	JAIL	26,350,000.00	.00	.00	22,328,065.93	4,021,934.07	.85
513	CONVENTION CENTER COMPLEX	1,280,000.00	1,070.00	.00	923,422.39	356,577.61	.72
TOTAL	CONVENTION CENTER COMPLEX	1,280,000.00	1,070.00	.00	923,422.39	356,577.61	.72
TOTAL	FACILITIES	27,630,000.00	1,070.00	.00	23,254,739.99	4,375,260.01	.84
4003	LIRAP-VEH EMISSIONS PROG	.00	.00	.00	2,425.64	-2,425.64	.00
TOTAL	COUNTY JUDGE	.00	.00	.00	2,425.64	-2,425.64	.00
6303	FORENSIC SERVICES	111,000.00	6,334.20	.00	126,121.90	-15,121.90	1.14
630313	FORENSICS DEPT ACER GRANT	.00	.00	.00	7,740.00	-7,740.00	.00
TOTAL	MEDICAL HEALTH	111,000.00	6,334.20	.00	133,861.90	-22,861.90	1.21

06/17/19  
ACCOUNTING PERIOD: 9/19

MONTGOMERY COUNTY, TEXAS  
DEPT/DIV REVENUE SUMMARY

PAGE 2

SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
633	ANIMAL CONTROL	30,000.00	235.00	.00	13,245.00	16,755.00	.44
TOTAL	ANIMAL CONTROL	30,000.00	235.00	.00	13,245.00	16,755.00	.44
6331	ANIMAL SHELTER	.00	2,849.50	.00	108,410.72	-108,410.72	.00
63311	ANIMAL SHELTER DONATIONS	.00	29,643.43	.00	86,110.84	-86,110.84	.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	32,492.93	.00	432,523.52	-412,523.52	21.63
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	39,062.13	.00	577,237.95	-416,237.95	3.59
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	265,202.96	-180,818.96	3.14
435111	DA NO REFUSAL GRANT	143,603.07	.00	.00	64,921.22	78,681.85	.45
435113	ICE-HOMELAND SEC INVESTIG	.00	.00	.00	-810.86	810.86	.00
435151	DA VICTIM COORD FY18	.00	.00	.00	37,581.63	-37,581.63	.00
435171	DA DVI FY19	.00	.00	.00	35,838.75	-35,838.75	.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	12,663.14	11,422.46	.53
TOTAL	DISTRICT ATTORNEY	611,801.67	.00	.00	415,396.84	196,404.83	.68
43921	359TH-VTC/TVC 18-19	.00	.00	.00	45,425.34	-45,425.34	.00
TOTAL	359TH DISTRICT COURT	.00	.00	.00	45,425.34	-45,425.34	.00
455	JUSTICE OF PEACE PCT 1	81,000.00	.00	.00	59,916.95	21,083.05	.74
TOTAL	JUSTICE OF PEACE PCT 1	81,000.00	.00	.00	59,916.95	21,083.05	.74
456	JUSTICE OF PEACE PCT 2	124,500.00	.00	.00	96,074.03	28,425.97	.77
TOTAL	JUSTICE OF PEACE PCT 2	124,500.00	.00	.00	96,074.03	28,425.97	.77



06/17/19  
ACCOUNTING PERIOD: 9/19

MONTGOMERY COUNTY, TEXAS  
DEPT/DIV REVENUE SUMMARY

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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4571	JP NO 3-TCID CONTRACT	55,733.00	4,381.82	.00	34,331.37	21,401.63	.62
TOTAL	JUSTICE OF PEACE PCT 3	55,733.00	4,381.82	.00	34,331.37	21,401.63	.62
458	JUSTICE OF PEACE PCT 4	105,200.00	.00	.00	73,711.44	31,488.56	.70
TOTAL	JUSTICE OF PEACE PCT 4	105,200.00	.00	.00	73,711.44	31,488.56	.70
459	JUSTICE OF PEACE PCT 5	60,500.00	.00	.00	39,355.10	21,144.90	.65
TOTAL	JUSTICE OF PEACE PCT 5	60,500.00	.00	.00	39,355.10	21,144.90	.65
TOTAL	JUDICIAL	1,458,734.67	4,381.82	.00	974,211.07	484,523.60	.67
4751	COUNTY ATTORNEY	.00	.00	.00	13,020.00	-13,020.00	.00
4754	CO ATTORNEY STATE FUNDS	70,000.00	.00	.00	70,000.00	.00	1.00
4755	CO ATTORNEY TITLE IVE GRN	.00	.00	.00	-57,706.13	57,706.13	.00
TOTAL	COUNTY ATTORNEY	70,000.00	.00	.00	25,313.87	44,686.13	.36
4771	ALTERNATE DISPUTE RESLN	129,500.00	565.00	.00	105,665.71	23,834.29	.82
TOTAL	ALTERNATE DISPUTE RESLN	129,500.00	565.00	.00	105,665.71	23,834.29	.82
TOTAL	LEGAL SERVICES	199,500.00	565.00	.00	130,979.58	68,520.42	.66
4066190	HSGP-REG TEAM SUSTAINMENT	93,880.51	.00	.00	196,703.65	-102,823.14	2.10
TOTAL	HSGP-REG TEAM SUSTAINMENT	93,880.51	.00	.00	196,703.65	-102,823.14	2.10
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	115,075.61	.00	.00	159,089.50	-44,013.89	1.38
TOTAL	HSGP-EOC SUSTAINMENT	115,075.61	.00	.00	159,089.50	-44,013.89	1.38
4066195	HSGP-PUBLIC SAFETY VIDEO	-1.33	.00	.00	706,242.68	-706,244.01	*****
TOTAL	HSGP-PUBLIC SAFETY VIDEO	-1.33	.00	.00	706,242.68	-706,244.01	*****
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	24,260.50	.00	782,025.00	137,298.00	.85
TOTAL	FIRE MARSHAL	919,323.00	24,260.50	.00	782,025.00	137,298.00	.85
55112	CONSTABLE 1-SJRA SUB UNIT	263,906.00	18,627.06	.00	165,481.10	98,424.90	.63
55113	CONSTABLE 1-WISD SUB UNIT	492,476.00	22,348.85	.00	326,784.17	165,691.83	.66
551131	CONST 1-WISD TRUANCY SUBU	105,300.00	4,031.55	.00	58,866.70	46,433.30	.56
55115	CONST PCT 1 SALE/COMM	10,888.15	.00	.00	14,635.68	-3,747.53	1.34
TOTAL	CONSTABLE PCT 1	872,570.15	45,007.46	.00	565,767.65	306,802.50	.65
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	2,334.11	16,009.64	.13
551170	NRA TRAINING GRANT - FY19	3,220.50	.00	.00	.00	3,220.50	.00
TOTAL	CONSTABLE PCT 1	23,064.25	.00	.00	2,334.11	20,730.14	.10

06/17/19  
ACCOUNTING PERIOD: 9/19

MONTGOMERY COUNTY, TEXAS  
DEPT/DIV REVENUE SUMMARY

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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
55215	CONST PCT 2 SALE/COMM	7,747.48	.00	.00	9,447.48	-1,700.00	1.22
TOTAL	CONSTABLE PCT 2	7,747.48	.00	.00	9,447.48	-1,700.00	1.22
55312	CONSTABLE 3-RMUD SUB UNIT	704,885.00	.00	.00	378,594.27	326,290.73	.54
55313	CON 3-TWNSH-INTERNT CRIME	79,992.00	7,164.73	.00	59,414.48	20,577.52	.74
553132	CONST 3 - ELEC DET K9	.00	.00	.00	707.14	-707.14	.00
553134	CONST 3 - NRA GRANT FY17	.00	3,220.50	.00	3,220.50	-3,220.50	.00
55314	CONSTABLE 3/MUD 94 UNIT	243,175.00	19,596.25	.00	156,532.90	86,642.10	.64
55315	CONST PCT 3 SALE/COMM	6,104.51	.00	.00	6,104.51	.00	1.00
55316	CONSTABLE 3-SAFE HARBOR	184,610.00	13,751.95	.00	114,140.75	70,469.25	.62
55317	TRAFFIC MGT SPEED TRAILER	9,977.00	.00	.00	.00	9,977.00	.00
55318	CONSTABLE 3-SPRING CRK UD	377,369.47	.00	.00	205,894.64	171,474.83	.55
55319	CONSTABLE 3 - STEP IDM	9,984.71	.00	.00	2,540.55	7,444.16	.25
TOTAL	CONSTABLE PCT 3	1,616,097.69	43,733.43	.00	927,149.74	688,947.95	.57
553136	NRA TRAINING GRANT - FY19	3,741.80	.00	.00	3,670.80	71.00	.98
TOTAL	CONSTABLE PCT 3	3,741.80	.00	.00	3,670.80	71.00	.98
55411	CONST 4-RIVERWALK POA	72,408.00	.00	.00	38,451.97	33,956.03	.53
55415	CONST PCT 4 SALE/COMM	19,664.28	1,356.60	.00	21,270.88	-1,606.60	1.08
55416	CONST PCT 4 MOCONET	2,000.00	.00	.00	462.13	1,537.87	.23
TOTAL	CONSTABLE PCT 4	94,072.28	1,356.60	.00	60,184.98	33,887.30	.64
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
55417	CONST 4/CIOT	4,984.99	.00	.00	.00	4,984.99	.00
55418	CONST4-STEP IDM	9,925.68	2,050.68	.00	4,313.96	5,611.72	.43
554190	NRA TRAINING GRANT - FY19	2,978.00	.00	.00	2,978.00	.00	1.00
TOTAL	CONSTABLE PCT 4	22,688.67	2,050.68	.00	62,462.64	-39,773.97	2.75
55512	CONST 5-MAG ISD SUB UNIT	1,311,767.00	.00	.00	736,215.62	575,551.38	.56
55515	CONST PCT 5 SALE/COMM	735.22	.00	.00	735.22	.00	1.00
TOTAL	CONSTABLE PCT 5	1,312,502.22	.00	.00	736,950.84	575,551.38	.56
55517	CONST 5 - AED GRANT	.00	.00	.00	3,399.20	-3,399.20	.00
55518	STEP COMPREHENSIVE	12,018.80	1,282.04	.00	3,274.05	8,744.75	.27
55519	STEP IDM	9,996.90	.00	.00	830.50	9,166.40	.08
TOTAL	CONSTABLE PCT 5	22,015.70	1,282.04	.00	7,503.75	14,511.95	.34
5601	SHERIFF	140,197.07	625.00	.00	144,150.62	-3,953.55	1.03
56011	SHERIFF/ALARM DIVISION	1,100,000.00	19,465.00	.00	593,481.50	506,518.50	.54
5601222	SHERIFF/STEP IDM (DWI)	9,985.78	.00	.00	.00	9,985.78	.00
5601224	STEP COMPREHENSIVE	105,103.00	.00	.00	72,790.29	32,312.71	.69
5601406	SHERIFF/AUTO THEFT/YR25	10,000.00	.00	.00	187,666.60	-177,666.60	18.77
560150	SHERIFF/HOMELAND SECURITY	800.00	.00	.00	107,700.00	-106,900.00	134.63
5601503	NRA TRAINING GRANT - FY19	3,710.00	.00	.00	.00	3,710.00	.00
5601513	US MARSHALS-JLEO	84,000.00	.00	.00	39,557.79	44,442.21	.47
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

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
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/HFD-HTRA TASK FRC YR1	35,200.00	.00	.00	21,750.09	13,449.91	.62
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	46,023.60	.00	786,663.85	536,376.15	.59
560163	SHERIFF/MTG CTY RADIO SYS	103,000.00	45,885.82	.00	243,110.94	-140,110.94	2.36
5601635	S/O DISPATCH UPGRADES	1,258.82	.00	.00	47,451.31	-46,192.49	37.70
5601712	SHERIFF - JAG FY17	.00	.00	.00	48,443.00	-48,443.00	.00
56017121	FY18 JAG - BODY CAMERAS	49,095.00	.00	.00	49,095.00	.00	1.00
5601726	SHERIFF/HIDTA GRANT YR8	-8,152.42	.00	.00	.00	-8,152.42	.00
5601730	SHERIFF/MOCONET	8,500.00	.00	.00	.00	8,500.00	.00
5601741	SHERIFF/HIDTA MOCONET YR8	-646.00	.00	.00	.00	-646.00	.00
56018	SHERIFF/ACADEMY	5,000.00	155.00	.00	733.67	4,266.33	.15
56019	SHERIFF/CRIME LAB	20,000.00	850.00	.00	17,455.00	2,545.00	.87
56022	WALDEN SUB-UNIT	156,740.00	5,621.56	.00	98,932.52	57,807.48	.63
56023	TOWN CENTER SUB-UNIT	9,306,816.00	651,656.66	.00	5,557,293.17	3,749,522.83	.60
560231	TOWN CENTER - SAFE HARBOR	92,086.00	10,321.80	.00	54,151.43	37,934.57	.59
56024	SHERIFF/WESTWOOD MAG ID	388,423.00	33,282.62	.00	155,884.00	232,539.00	.40
56025	SOUTH MONT CNTY MUD	601,959.00	1,158.37	.00	274,436.46	327,522.54	.46
56027	SHERIFF MUD 113	307,932.00	.00	.00	104,398.36	203,533.64	.34
560801	HIDTA YEAR 9	119,338.22	.00	.00	85,024.08	34,314.14	.71
560802	HIDTA YEAR 10	83,400.00	.00	.00	.00	83,400.00	.00
TOTAL	HIDTA	202,738.22	.00	.00	85,024.08	117,714.14	.42
TOTAL	SHERIFF	14,132,785.47	815,045.43	.00	8,690,169.68	5,442,615.79	.61
5601614	SHERIFF - SAVNS	.00	.00	.00	19,031.17	-19,031.17	.00
TOTAL	SHERIFF	.00	.00	.00	19,031.17	-19,031.17	.00
5711	JUVENILE PROBATION-ADM	125,000.00	1,255.00	.00	102,448.14	22,551.86	.82
571112	HGAC-JUVENILE MH SERVICES	.00	.00	.00	562.50	-562.50	.00
5711133	JUV PROBATION-NSLP 18-19	34,576.94	.00	.00	34,576.94	.00	1.00
571114	HGAC-JUVENILE MH SERVICES	.00	.00	.00	2,382.50	-2,382.50	.00
571115	HGAC-JUV MH SERVICES FY19	18,500.00	.00	.00	.00	18,500.00	.00
5711529	JJABP SUPPLEMENTAL-GRNT W	.00	.00	.00	26,722.00	-26,722.00	.00
TOTAL	JUVENILE PROBATION	178,076.94	1,255.00	.00	166,692.08	11,384.86	.94
57221	ADULT PROBATION SUPERVISN	1,664,206.30	.00	.00	697,081.48	967,124.82	.42
57251	ADULT PROB/COMMNTY CORRRC	381,514.61	.00	.00	147,224.35	234,290.26	.39
57271	ADULT PROB/MENTAL IMPAIR	59,622.19	.00	.00	29,354.17	30,268.02	.49
57281	IN-HOUSE COUNSELOR	34,216.46	.00	.00	11,715.41	22,501.05	.34
57291	PRE-TRIAL DIVERSION	61,468.57	.00	.00	27,327.48	34,141.09	.44
TOTAL	ADULT PROBATION	2,201,028.13	.00	.00	912,702.89	1,288,325.24	.41
TOTAL	PUBLIC SAFETY	21,608,973.32	933,991.14	.00	14,008,128.64	7,600,844.68	.65
6291	AIRPORT MAINTENANCE	600,000.00	8,378.67	.00	456,806.92	143,193.08	.76
629141	CUSTOMS OPERATIONS	70,000.00	.00	.00	76,659.10	-6,659.10	1.10
TOTAL	CUSTOMS	70,000.00	.00	.00	76,659.10	-6,659.10	1.10

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
TOTAL	AIRPORT	670,000.00	8,378.67	.00	533,466.02	136,533.98	.80
TOTAL	PUBLIC TRANSPORTATION	670,000.00	8,378.67	.00	533,466.02	136,533.98	.80
TOTAL	GENERAL FUND	261,668,197.99	1,322,660.03	.00	244,270,955.71	17,397,242.28	.93

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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	559.86	-509.86	11.20
TOTAL	DISTRICT ATTORNEY	50.00	.00	.00	559.86	-509.86	11.20
4752	CTY ATTY WORTHLESS CHECKS	9,000.00	405.00	.00	3,948.55	5,051.45	.44
TOTAL	COUNTY ATTORNEY	9,000.00	405.00	.00	3,948.55	5,051.45	.44
TOTAL	GENERAL ADMINISTRATION	9,050.00	405.00	.00	4,508.41	4,541.59	.50
2	SPECIAL REVENUE FUNDS	.00	35,000.00	.00	35,000.00	-35,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	35,000.00	.00	35,000.00	-35,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	35,000.00	.00	35,000.00	-35,000.00	.00
TOTAL	ATTY ADMINISTRATION	9,050.00	35,405.00	.00	39,508.41	-30,458.41	4.37

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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	331,525.81	.00	.00	216,260.08	115,265.73	.65
TOTAL	DISTRICT ATTORNEY	331,525.81	.00	.00	216,260.08	115,265.73	.65
5432	FIRE MARSHAL FORFEITURES	.00	.00	.00	235.01	-235.01	.00
TOTAL	FIRE MARSHAL	.00	.00	.00	235.01	-235.01	.00
5513	CONSTBLE #1-FORFEITURES	2,000.00	.00	.00	527.78	1,472.22	.26
TOTAL	CONSTABLE PCT 1	2,000.00	.00	.00	527.78	1,472.22	.26
5522	CNSTBL 2 STATE FORFEITURE	6,600.00	.00	.00	12,546.95	-5,946.95	1.90
55221	CONST 2 FEDERAL FORF	.00	.00	.00	11.13	-11.13	.00
TOTAL	CONSTABLE PCT 2	6,600.00	.00	.00	12,558.08	-5,958.08	1.90
5532	CNSTBL # 3 FORFEITURES	13,000.00	.00	.00	6,947.16	6,052.84	.53
TOTAL	CONSTABLE PCT 3	13,000.00	.00	.00	6,947.16	6,052.84	.53
5542	CNSTBL # 4 FORFEITURES	20,000.00	.00	.00	41,098.83	-21,098.83	2.05
TOTAL	CONSTABLE PCT 4	20,000.00	.00	.00	41,098.83	-21,098.83	2.05
5552	CONSTABLE PCT 5-FORFEITUR	53,000.00	.00	.00	8,094.74	44,905.26	.15
TOTAL	CONSTABLE PCT 5	53,000.00	.00	.00	8,094.74	44,905.26	.15
5604	SHERIFF FORFEITURES	450,000.00	.00	.00	529,263.07	-79,263.07	1.18
5604731	SHER MOCONET FORFEITURES	550,000.00	.00	.00	343,193.39	206,806.61	.62
5606	SHERIFF FED FORF	650,000.00	.00	.00	155,796.00	494,204.00	.24
TOTAL	SHERIFF	1,650,000.00	.00	.00	1,028,252.46	621,747.54	.62
TOTAL	PUBLIC SAFETY	2,076,125.81	.00	.00	1,313,974.14	762,151.67	.63
TOTAL	FORFEITURES	2,076,125.81	.00	.00	1,313,974.14	762,151.67	.63

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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	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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FUND - 215 - JURY

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
2	SPECIAL REVENUE FUNDS	735,400.00	7,500,062.00	.00	8,196,698.59	-7,461,298.59	11.15
TOTAL	SPECIAL REVENUE FUNDS	735,400.00	7,500,062.00	.00	8,196,698.59	-7,461,298.59	11.15
TOTAL	SPECIAL REVENUE FUNDS	735,400.00	7,500,062.00	.00	8,196,698.59	-7,461,298.59	11.15
4381	284TH D C-2ND REGION CONT	110,859.00	.00	.00	60,450.19	50,408.81	.55
TOTAL	284TH DISTRICT COURT	110,859.00	.00	.00	60,450.19	50,408.81	.55
465	COURT OPERATIONS	857,500.00	9,335.59	.00	456,774.53	400,725.47	.53
TOTAL	COURT OPERATIONS	857,500.00	9,335.59	.00	456,774.53	400,725.47	.53
4652	DRUG COURT	175,000.00	7,821.00	.00	165,592.84	9,407.16	.95
TOTAL	DRUG COURT	175,000.00	7,821.00	.00	165,592.84	9,407.16	.95
46521	DRUG COURT-DWI COURT	135,000.00	5,627.00	.00	120,696.65	14,303.35	.89
TOTAL	DRUG COURT-DWI COURT	135,000.00	5,627.00	.00	120,696.65	14,303.35	.89
TOTAL	JUDICIAL	1,278,359.00	22,783.59	.00	803,514.21	474,844.79	.63
TOTAL	JURY	2,013,759.00	7,522,845.59	.00	9,000,212.80	-6,986,453.80	4.47



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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	36,565,716.40	136,331.50	.00	32,521,748.45	4,043,967.95	.89
TOTAL	SPECIAL REVENUE FUNDS	36,565,716.40	136,331.50	.00	32,521,748.45	4,043,967.95	.89
TOTAL	SPECIAL REVENUE FUNDS	36,565,716.40	136,331.50	.00	32,521,748.45	4,043,967.95	.89
6142	RECYCLE STATION-PCT 3	65,257.88	8,381.40	.00	103,889.78	-38,631.90	1.59
TOTAL	COMMISSIONER PCT 3	65,257.88	8,381.40	.00	103,889.78	-38,631.90	1.59
TOTAL	CONSERVATION	65,257.88	8,381.40	.00	103,889.78	-38,631.90	1.59
61380	MONT CO PCT2 PARKS	6,146.20	.00	.00	12,146.20	-6,000.00	1.98
TOTAL	PCT 2 FACILITIES	6,146.20	.00	.00	12,146.20	-6,000.00	1.98
TOTAL	COMMISSIONER PCT 2	6,146.20	.00	.00	12,146.20	-6,000.00	1.98
61480	SOUTH COUNTY COMM CENTER	42,461.00	5,245.00	.00	60,926.00	-18,465.00	1.43
TOTAL	PCT 3 PARKS AND COMM CEN	42,461.00	5,245.00	.00	60,926.00	-18,465.00	1.43
TOTAL	COMMISSIONER PCT 3	42,461.00	5,245.00	.00	60,926.00	-18,465.00	1.43
61580	EAST MC SENIOR CENTER	.00	1,800.00	.00	2,775.00	-2,775.00	.00
TOTAL	PCT 4 PARKS AND COMM CENT	.00	1,800.00	.00	2,775.00	-2,775.00	.00
TOTAL	COMMISSIONER PCT 4	.00	1,800.00	.00	2,775.00	-2,775.00	.00
TOTAL	FACILITIES	48,607.20	7,045.00	.00	75,847.20	-27,240.00	1.56
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	5,212.00	.00	97,107.93	-97,107.93	.00
TOTAL	COMMISSIONER PCT 1	.00	5,212.00	.00	97,107.93	-97,107.93	.00
613	COMMISSIONER PCT 2	44,852.50	1,455.64	.00	88,310.75	-43,458.25	1.97
TOTAL	COMMISSIONER PCT 2	44,852.50	1,455.64	.00	88,310.75	-43,458.25	1.97
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	3,677.98	500.00	.00	27,364.17	-23,686.19	7.44
TOTAL	COMMISSIONER PCT 3	3,677.98	500.00	.00	27,364.17	-23,686.19	7.44
615	COMMISSIONER PCT 4	705,023.10	2,650.00	.00	832,026.35	-127,003.25	1.18
TOTAL	COMMISSIONER PCT 4	705,023.10	2,650.00	.00	832,026.35	-127,003.25	1.18
TOTAL	PUBLIC TRANSPORTATION	782,384.58	9,817.64	.00	1,073,640.20	-291,255.62	1.37
TOTAL	ROAD AND BRIDGE	37,699,921.06	161,575.54	.00	33,775,125.63	3,924,795.43	.90

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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	780,661.73	229,491.79	.77
TOTAL	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	780,661.73	229,491.79	.77
TOTAL	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	780,661.73	229,491.79	.77
TOTAL	SHERIFF COMMISSARY	1,010,153.52	.00	.00	780,661.73	229,491.79	.77

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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	81,532.44	.00	195,466.65	-119,054.14	2.56
65118	GENEALOGY GIFT/RONALD JAC	710.00	.00	.00	1,885.00	-1,175.00	2.65
TOTAL	MEMORIAL LIBRARY	77,122.51	81,532.44	.00	197,351.65	-120,229.14	2.56
TOTAL	CULTURE AND RECREATION	77,122.51	81,532.44	.00	197,351.65	-120,229.14	2.56
TOTAL	MEMORIAL LIBRARY - SPECIA	77,122.51	81,532.44	.00	197,351.65	-120,229.14	2.56

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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	68,315.14	.00	.00	105,278.64	-36,963.50	1.54
TOTAL	HEALTH AND WELFARE	68,315.14	.00	.00	105,278.64	-36,963.50	1.54
64202	CDBG - YEAR 20	.00	.00	.00	1,000,500.00	-1,000,500.00	.00
64203	CDBG YEAR 21	2,597,984.00	.00	.00	696,991.74	1,900,992.26	.27
642612	WILLIS BLDG-PROG INC	11,957.56	1,797.50	.00	29,252.50	-17,294.94	2.45
6426121	LONESTAR BLDG-PROG INC	11,814.92	.00	.00	23,665.00	-11,850.08	2.00
642613	MAGNOLIA BLDG-PROG INC	2,901.00	250.00	.00	8,860.00	-5,959.00	3.05
6426132	MAGNOLIA CLINIC-PROG INC	5,405.99	6,650.00	.00	24,050.00	-18,644.01	4.45
642615	SPLENDORA BLDG-PROG INC	10,698.80	.00	.00	40,200.00	-29,501.20	3.76
64296	CDBG/\$2,118,292 - YEAR 16	.00	.00	.00	10,201.40	-10,201.40	.00
64297	CDBG/\$2,244,177 - YEAR 17	.00	.00	.00	17,234.94	-17,234.94	.00
64298	CDBG/\$2,172,630 - YEAR 18	.00	.00	.00	18,970.17	-18,970.17	.00
64299	CDBG/\$2,301,631 - YEAR 19	.00	.00	.00	98,250.23	-98,250.23	.00
TOTAL	CDBG/\$1.7MIL-YEAR 1	2,640,762.27	8,697.50	.00	1,968,175.98	672,586.29	.75
64396	HOME YEAR 16	688,627.00	.00	.00	29,825.87	658,801.13	.04
TOTAL	HOME PROGRAM/\$750K-YR 1	688,627.00	.00	.00	29,825.87	658,801.13	.04
64408	HESG YEAR 8	219,997.00	.00	.00	22,562.39	197,434.61	.10
TOTAL	CDBG DISASTER REC GRANT	219,997.00	.00	.00	22,562.39	197,434.61	.10
TOTAL	HEALTH AND WELFARE	3,617,701.41	8,697.50	.00	2,125,842.88	1,491,858.53	.59
TOTAL	COMMUNITY DEVELOPMENT	3,617,701.41	8,697.50	.00	2,125,842.88	1,491,858.53	.59

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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	224.45	.00	205,563.15	89,624.85	.70
TOTAL	SPECIAL REVENUE FUNDS	295,188.00	224.45	.00	205,563.15	89,624.85	.70
TOTAL	SPECIAL REVENUE FUNDS	295,188.00	224.45	.00	205,563.15	89,624.85	.70
TOTAL	LAW LIBRARY	295,188.00	224.45	.00	205,563.15	89,624.85	.70

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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	.00	990.00	.00	21,222.71	-21,222.71	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	990.00	.00	21,222.71	-21,222.71	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	990.00	.00	21,222.71	-21,222.71	.00
5711470	JUV PROB/STATE AID-A/19	9,175.23	.00	.00	1,498,837.97	-1,489,662.74	163.36
571156	JUV JUS ALT ED PGR-P/19	.00	.00	.00	283,220.61	-283,220.61	.00
571184	JUV PROB/RDA PROG	.00	.00	.00	-220,929.54	220,929.54	.00
TOTAL	JUVENILE PROBATION	9,175.23	.00	.00	1,561,129.04	-1,551,953.81	170.15
TOTAL	PUBLIC SAFETY	9,175.23	.00	.00	1,561,129.04	-1,551,953.81	170.15
TOTAL	JUVENILE PROBATION-STATE	9,175.23	990.00	.00	1,582,351.75	-1,573,176.52	172.46

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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	409,835.76	120,680.24	.77
TOTAL	COUNTY CLERK	530,516.00	.00	.00	409,835.76	120,680.24	.77
TOTAL	GENERAL ADMINISTRATION	530,516.00	.00	.00	409,835.76	120,680.24	.77
TOTAL	RECORDS MGMT/PRESERVATION	530,516.00	.00	.00	409,835.76	120,680.24	.77



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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	2,800.00	.00	38,700.00	32.00	1.00
TOTAL	DISTRICT ATTORNEY	38,732.00	2,800.00	.00	38,700.00	32.00	1.00
TOTAL	JUDICIAL	38,732.00	2,800.00	.00	38,700.00	32.00	1.00
TOTAL	PRE-TRIAL DIVERSION FUND	38,732.00	2,800.00	.00	38,700.00	32.00	1.00

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SELECTION CRITERIA: ALL

FUND - 232 - AIRPORT GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
62916	TAXIWAY G & F DESIGN/CNST	126,000.00	.00	.00	.00	126,000.00	.00
TOTAL	AIRPORT	126,000.00	.00	.00	.00	126,000.00	.00
TOTAL	PUBLIC TRANSPORTATION	126,000.00	.00	.00	.00	126,000.00	.00
TOTAL	AIRPORT GRANTS	126,000.00	.00	.00	.00	126,000.00	.00

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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	.00	.00	11,495,064.00	5,499,448.00	.68
TOTAL	MENTAL HEALTH	16,994,512.00	.00	.00	11,495,064.00	5,499,448.00	.68
TOTAL	HEALTH AND WELFARE	16,994,512.00	.00	.00	11,495,064.00	5,499,448.00	.68
TOTAL	MENTAL HEALTH FACILITY	16,994,512.00	.00	.00	11,495,064.00	5,499,448.00	.68

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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	103,977.38	71,022.62	.59
TOTAL	NON-DEPARTMENTAL	175,000.00	.00	.00	103,977.38	71,022.62	.59
TOTAL	GENERAL ADMINISTRATION	175,000.00	.00	.00	103,977.38	71,022.62	.59
2	SPECIAL REVENUE FUNDS	.00	500,000.00	.00	500,000.00	-500,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	500,000.00	.00	500,000.00	-500,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	500,000.00	.00	500,000.00	-500,000.00	.00
TOTAL	RECORDS MANAGEMENT COUNTY	175,000.00	500,000.00	.00	603,977.38	-428,977.38	3.45

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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	29,228.85	50,771.15	.37
TOTAL	DISTRICT CLERK	80,000.00	.00	.00	29,228.85	50,771.15	.37
TOTAL	GENERAL ADMINISTRATION	80,000.00	.00	.00	29,228.85	50,771.15	.37
TOTAL	RECORDS MGMT DIST CLERK	80,000.00	.00	.00	29,228.85	50,771.15	.37

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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	55,578.42	-55,578.42	.00
TOTAL	NON-DEPARTMENTAL	.00	.00	.00	55,578.42	-55,578.42	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	55,578.42	-55,578.42	.00
TOTAL	DIGITAL PRES CNTY/DIST	.00	.00	.00	55,578.42	-55,578.42	.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	55,809.49	114,190.51	.33
TOTAL	DISTRICT CLERK	170,000.00	.00	.00	55,809.49	114,190.51	.33
TOTAL	JUDICIAL	170,000.00	.00	.00	55,809.49	114,190.51	.33
TOTAL	DIST CLERK RECORDS PRESER	170,000.00	.00	.00	55,809.49	114,190.51	.33

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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	16,000.07	15,999.93	.50
TOTAL	NON-DEPARTMENTAL	32,000.00	.00	.00	16,000.07	15,999.93	.50
TOTAL	JUDICIAL	32,000.00	.00	.00	16,000.07	15,999.93	.50
TOTAL	COURT GUARDIANSHIP	32,000.00	.00	.00	16,000.07	15,999.93	.50



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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	51,235.00	.00	.00	85,683.20	-34,448.20	1.67
TOTAL	SPECIAL REVENUE FUNDS	51,235.00	.00	.00	85,683.20	-34,448.20	1.67
TOTAL	SPECIAL REVENUE FUNDS	51,235.00	.00	.00	85,683.20	-34,448.20	1.67
TOTAL	COURT REPORTER SVC FUND	51,235.00	.00	.00	85,683.20	-34,448.20	1.67

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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	4,782.53	.00	179,664.92	120,335.08	.60
TOTAL	SPECIAL REVENUE FUNDS	300,000.00	4,782.53	.00	179,664.92	120,335.08	.60
TOTAL	SPECIAL REVENUE FUNDS	300,000.00	4,782.53	.00	179,664.92	120,335.08	.60
TOTAL	COURTHOUSE SECURITY	300,000.00	4,782.53	.00	179,664.92	120,335.08	.60

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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	10,969.44	5,318.56	.67
TOTAL	NON-DEPARTMENTAL	16,288.00	.00	.00	10,969.44	5,318.56	.67
TOTAL	JUDICIAL	16,288.00	.00	.00	10,969.44	5,318.56	.67
TOTAL	COURT TECHNOLOGY CNTY/DIS	19,793.91	.00	.00	10,969.44	8,824.47	.55

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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	5,000.00	.00	.00	.00	5,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	5,000.00	.00	.00	.00	5,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	5,000.00	.00	.00	.00	5,000.00	.00
40937	JUSTICE CRT BLDG SECURITY	.00	1,594.18	.00	23,753.35	-23,753.35	.00
TOTAL	NON-DEPARTMENTAL	.00	1,594.18	.00	23,753.35	-23,753.35	.00
TOTAL	JUDICIAL	.00	1,594.18	.00	23,753.35	-23,753.35	.00
TOTAL	JUSTICE CRT BLDG SECURITY	5,000.00	1,594.18	.00	23,753.35	-18,753.35	4.75

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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	97,462.28	6,361.46	.00	94,929.49	2,532.79	.97
TOTAL	SPECIAL REVENUE FUNDS	97,462.28	6,361.46	.00	94,929.49	2,532.79	.97
TOTAL	SPECIAL REVENUE FUNDS	97,462.28	6,361.46	.00	94,929.49	2,532.79	.97
TOTAL	JUSTICE CRT TECHNOLOGY	97,462.28	6,361.46	.00	94,929.49	2,532.79	.97

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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	18,063.49	104,957.51	.15
TOTAL	JUSTICE OF PEACE PCT 1	123,021.00	.00	.00	18,063.49	104,957.51	.15
45612	JP 2-JUVENILE CASE DIV	53,293.00	.00	.00	17,873.06	35,419.94	.34
TOTAL	JUSTICE OF PEACE PCT 2	53,293.00	.00	.00	17,873.06	35,419.94	.34
45712	JP 3-JUVENILE CASE DIV	65,496.00	7,916.01	.00	50,165.08	15,330.92	.77
TOTAL	JUSTICE OF PEACE PCT 3	65,496.00	7,916.01	.00	50,165.08	15,330.92	.77
45812	JP 4-JUVENILE CASE DIV	63,971.00	.00	.00	19,335.71	44,635.29	.30
TOTAL	JUSTICE OF PEACE PCT 4	63,971.00	.00	.00	19,335.71	44,635.29	.30
TOTAL	JUDICIAL	305,781.00	7,916.01	.00	105,437.34	200,343.66	.34
TOTAL	JUVENILE CASE MANAGER	305,781.00	7,916.01	.00	105,437.34	200,343.66	.34

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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	189,200.67	257,299.33	.42
TOTAL	ADULT PROBATION	446,500.00	.00	.00	189,200.67	257,299.33	.42
TOTAL	PUBLIC SAFETY	446,500.00	.00	.00	189,200.67	257,299.33	.42
TOTAL	BOND SUPERVISION	446,500.00	.00	.00	189,200.67	257,299.33	.42

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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	378,174.05	-378,174.05	.00
TOTAL	ADULT PROBATION	.00	.00	.00	378,174.05	-378,174.05	.00
TOTAL	PUBLIC SAFETY	.00	.00	.00	378,174.05	-378,174.05	.00
TOTAL	BASIC SUPERVISION	.00	.00	.00	378,174.05	-378,174.05	.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	533,927.15	-533,927.15	.00
TOTAL	ELECTIONS	.00	.00	.00	533,927.15	-533,927.15	.00
TOTAL	ELECTIONS	.00	.00	.00	533,927.15	-533,927.15	.00
TOTAL	CONTRACT ELECTION SERVICE	.00	.00	.00	533,927.15	-533,927.15	.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	68,168.60	-68,168.60	.00
40670102	UASI 18-COM PREP & REG PL	392,767.00	.00	.00	40,892.73	351,874.27	.10
TOTAL	COM PREP & REGIONAL PLAN	392,767.00	.00	.00	109,061.33	283,705.67	.28
40670301	UASI 17-EOC/REG TECH SUST	.00	.00	.00	5,137.96	-5,137.96	.00
40670302	UASI 18-EOC/REG TECH SUST	162,955.00	.00	.00	42,673.84	120,281.16	.26
TOTAL	EOC/REG TECH SUSTAINMENT	162,955.00	.00	.00	47,811.80	115,143.20	.29
40670401	UASI 17-M & A	.00	.00	.00	8,276.64	-8,276.64	.00
40670402	UASI 18-M & A	92,172.29	.00	.00	6,159.29	86,013.00	.07
TOTAL	M & A	92,172.29	.00	.00	14,435.93	77,736.36	.16
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	7,627.34	-7,627.34	.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	7,627.34	325,372.66	.02
40670701	UASI 17-1ST RESP LE SP RS	.00	.00	.00	2,253.98	-2,253.98	.00
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	2,253.98	509,612.52	.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	181,190.38	1,740,178.44	.09
TOTAL	EMERGENCY MANAGEMENT	1,921,368.82	.00	.00	181,190.38	1,740,178.44	.09
TOTAL	PUBLIC SAFETY	1,921,368.82	.00	.00	181,190.38	1,740,178.44	.09
TOTAL	MOCO GRANTS	1,921,368.82	.00	.00	181,190.38	1,740,178.44	.09

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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	15,695.00	2,805.00	.85
TOTAL	COUNTY CLERK	18,500.00	.00	.00	15,695.00	2,805.00	.85
TOTAL	GENERAL ADMINISTRATION	18,500.00	.00	.00	15,695.00	2,805.00	.85
TOTAL	CC VITAL RECORDS PRES FND	18,500.00	.00	.00	15,695.00	2,805.00	.85

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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	.00	.00	153,484.27	-153,484.27	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	.00	.00	153,484.27	-153,484.27	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	.00	.00	153,484.27	-153,484.27	.00
TOTAL	GASB 34 CONVERSION FUND	.00	.00	.00	153,484.27	-153,484.27	.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	64,591,844.95	.00	.00	68,862,504.59	-4,270,659.64	1.07
TOTAL	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	68,862,504.59	-4,270,659.64	1.07
TOTAL	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	68,862,504.59	-4,270,659.64	1.07
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	72,762,378.13	-4,073,932.43	1.06

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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	65,324.34	-65,324.34	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	65,324.34	-65,324.34	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	65,324.34	-65,324.34	.00
TOTAL	C/P-REVENUE/TOLL BONDS 10	.00	.00	.00	65,324.34	-65,324.34	.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	38,322.65	-38,322.65	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	38,322.65	-38,322.65	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	38,322.65	-38,322.65	.00
TOTAL	C/P-CERT OBLIGN 2012	.00	.00	.00	38,322.65	-38,322.65	.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	6,668.32	-6,668.32	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	6,668.32	-6,668.32	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	6,668.32	-6,668.32	.00
TOTAL	C/P-C/O 2012A-\$15,880,000	.00	.00	.00	6,668.32	-6,668.32	.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	54.00	.00	23,512.00	-23,512.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	54.00	.00	23,512.00	-23,512.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	54.00	.00	23,512.00	-23,512.00	.00
TOTAL	C/P JAIL PROJECT 13-14	.00	54.00	.00	23,512.00	-23,512.00	.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	1,080,960.85	.00	.00	.00	1,080,960.85	.00
TOTAL	CAPITAL PROJECTS FUNDS	1,080,960.85	.00	.00	.00	1,080,960.85	.00
TOTAL	CAPITAL PROJECTS FUNDS	1,080,960.85	.00	.00	.00	1,080,960.85	.00
TOTAL	LOCAL CAPITAL PROJECTS	1,279,669.88	.00	.00	198,709.03	1,080,960.85	.16

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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	198,403.89	-198,403.89	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	198,403.89	-198,403.89	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	198,403.89	-198,403.89	.00
TOTAL	C/P ROAD BONDS 2016, \$60M	.00	.00	.00	198,403.89	-198,403.89	.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	732,401.87	-732,401.87	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	732,401.87	-732,401.87	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	732,401.87	-732,401.87	.00
TOTAL	C/P ROAD BONDS 2016A	.00	.00	.00	732,401.87	-732,401.87	.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	534,698.22	-534,698.22	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	534,698.22	-534,698.22	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	534,698.22	-534,698.22	.00
TOTAL	C/P ROAD BONDS 2018	.00	.00	.00	534,698.22	-534,698.22	.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	90,354,342.25	-754,342.25	1.01
TOTAL	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	90,354,342.25	-754,342.25	1.01
TOTAL	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	90,354,342.25	-754,342.25	1.01
TOTAL	C/P ROAD BONDS 2018B	89,600,000.00	.00	.00	90,354,342.25	-754,342.25	1.01



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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	8,234,199.25	-34,199.25	1.00
TOTAL	249 TOLL PROJECT	8,200,000.00	.00	.00	8,234,199.25	-34,199.25	1.00
50003	242 TOLL PROJECT	159,062.10	.00	.00	889,817.89	-730,755.79	5.59
TOTAL	242 TOLL PROJECT	159,062.10	.00	.00	889,817.89	-730,755.79	5.59
TOTAL	PUBLIC TRANSPORTATION	8,359,062.10	.00	.00	9,124,017.14	-764,955.04	1.09
TOTAL	TOLL ROAD AUTHORITY	8,359,062.10	.00	.00	9,124,017.14	-764,955.04	1.09

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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	1,549.93	-1,549.93	.00
TOTAL	SR LIEN REV BONDS 2018	.00	.00	.00	1,549.93	-1,549.93	.00
TOTAL	DEBT SERVICE FUNDS	.00	.00	.00	1,549.93	-1,549.93	.00
TOTAL	MCTRA DEBT SERVICE FUND	.00	.00	.00	1,549.93	-1,549.93	.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	20,797.17	.00	19,865,844.77	-19,865,844.77	.00
4024	RETIREE HEALTH	.00	.00	.00	3,872,546.20	-3,872,546.20	.00
4025	OPTIONAL BENEFITS	.00	123,760.64	.00	1,171,457.36	-1,171,457.36	.00
4029	EMPLOYEE LIFE	.00	.00	.00	95,224.99	-95,224.99	.00
TOTAL	RISK MANAGEMENT	.00	144,557.81	.00	25,005,073.32	-25,005,073.32	.00
TOTAL	GENERAL ADMINISTRATION	.00	144,557.81	.00	25,005,073.32	-25,005,073.32	.00
TOTAL	SELF INSURANCE MEDICAL FD	.00	144,557.81	.00	25,005,073.32	-25,005,073.32	.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	17,558.99	.00	1,276,520.54	-1,276,520.54	.00
TOTAL	RISK MANAGEMENT	.00	17,558.99	.00	1,276,520.54	-1,276,520.54	.00
TOTAL	GENERAL ADMINISTRATION	.00	17,558.99	.00	1,276,520.54	-1,276,520.54	.00
TOTAL	SELF INSURANCE W/C FUND	.00	17,558.99	.00	1,276,520.54	-1,276,520.54	.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	9,080.07	.00	2,329,698.24	-2,302,731.24	86.39
TOTAL	RISK MANAGEMENT	26,967.00	9,080.07	.00	2,329,698.24	-2,302,731.24	86.39
TOTAL	GENERAL ADMINISTRATION	26,967.00	9,080.07	.00	2,329,698.24	-2,302,731.24	86.39
TOTAL	SELF INS ACIDENT AND LIAB	26,967.00	9,080.07	.00	2,329,698.24	-2,302,731.24	86.39

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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	882,209.70	-882,209.70	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	882,209.70	-882,209.70	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	882,209.70	-882,209.70	.00
TOTAL	WELLNESS CLINIC	.00	.00	.00	882,209.70	-882,209.70	.00
TOTAL REPORT		497,817,940.22	9,828,635.60	.00	503,702,798.91	-5,884,858.69	1.01

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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	1,967,385.78	8,035,000.00	.00	8,679,403.10	-6,712,017.32	4.41
TOTAL	GENERAL FUND	1,967,385.78	8,035,000.00	.00	8,679,403.10	-6,712,017.32	4.41
TOTAL	GENERAL FUND	1,967,385.78	8,035,000.00	.00	8,679,403.10	-6,712,017.32	4.41
400	COUNTY JUDGE	574,986.08	34,987.47	3,689.65	389,649.66	185,336.42	.68
TOTAL	COUNTY JUDGE	574,986.08	34,987.47	3,689.65	389,649.66	185,336.42	.68
401	HUMAN RESOURCES	617,589.14	22,748.32	595.96	412,439.26	205,149.88	.67
TOTAL	HUMAN RESOURCES	617,589.14	22,748.32	595.96	412,439.26	205,149.88	.67
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	33,129.73	6,412.94	569,447.92	343,861.62	.62
TOTAL	RISK MANAGEMENT	913,309.54	33,129.73	6,412.94	569,447.92	343,861.62	.62
403	COUNTY CLERK	2,443,840.61	88,135.64	5,403.29	1,581,949.95	861,890.66	.65
TOTAL	COUNTY CLERK	2,443,840.61	88,135.64	5,403.29	1,581,949.95	861,890.66	.65
404	COURT COLLECTIONS	489,669.00	15,524.11	3,473.29	289,431.81	200,237.19	.59
TOTAL	COURT COLLECTIONS	489,669.00	15,524.11	3,473.29	289,431.81	200,237.19	.59
405	VETERANS SERVICE	316,946.67	11,841.94	102.42	209,800.42	107,146.25	.66
TOTAL	VETERANS SERVICE	316,946.67	11,841.94	102.42	209,800.42	107,146.25	.66
407	PURCHASING AGENT	1,472,235.51	75,084.56	441.34	908,736.85	563,498.66	.62
TOTAL	PURCHASING AGENT	1,472,235.51	75,084.56	441.34	908,736.85	563,498.66	.62
409	NON-DEPARTMENTAL	9,324,806.71	562,826.19	8,273.62	5,319,159.26	4,005,647.45	.57
40911	EMPLOYEE BENEFITS	3,661,650.00	.00	.00	3,661,650.00	.00	1.00
TOTAL	NON-DEPARTMENTAL	12,986,456.71	562,826.19	8,273.62	8,980,809.26	4,005,647.45	.69
503	INFORMATION TECHNOLOGY	5,210,183.01	132,665.65	156,939.93	3,634,346.03	1,575,836.98	.70
50313	RENEWAL AND REPLACEMENT	1,700,014.56	83,875.73	537,161.17	1,365,593.68	334,420.88	.80
50314	GIS	74,590.00	.00	49,481.48	66,222.04	8,367.96	.89
50316	NET/OPS DATACENTER	299,809.70	3,500.00	42,551.60	291,588.74	8,220.96	.97
50317	IT ADMIN	114,695.00	1,851.83	.00	23,031.09	91,663.91	.20
50318	IT SECURITY	150,500.00	.00	.00	91,081.61	59,418.39	.61
TOTAL	INFORMATION TECHNOLOGY	7,549,792.27	221,893.21	786,134.18	5,471,863.19	2,077,929.08	.72
601	PERMITS	503,964.00	19,399.42	1,351.96	340,006.32	163,957.68	.67
TOTAL	PERMITS	503,964.00	19,399.42	1,351.96	340,006.32	163,957.68	.67
TOTAL	GENERAL ADMINISTRATION	27,873,289.53	1,085,570.59	815,878.65	19,154,134.64	8,719,154.89	.69
495	COUNTY AUDITOR	2,058,747.29	72,558.15	3,811.14	1,298,716.57	760,030.72	.63
TOTAL	COUNTY AUDITOR	2,058,747.29	72,558.15	3,811.14	1,298,716.57	760,030.72	.63
496	BUDGET OFFICE	304,892.52	11,411.82	.00	194,758.74	110,133.78	.64



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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	BUDGET OFFICE	304,892.52	11,411.82	.00	194,758.74	110,133.78	.64
497	COUNTY TREASURER	707,157.10	23,839.80	1,458.96	452,064.66	255,092.44	.64
TOTAL	COUNTY TREASURER	707,157.10	23,839.80	1,458.96	452,064.66	255,092.44	.64
499	TAX ASSESSOR/COLLECTOR	4,934,836.73	161,042.94	32,432.07	3,226,666.86	1,708,169.87	.65
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	7,464,304.73	161,042.94	32,432.07	5,016,591.41	2,447,713.32	.67
50311	FINANCIAL TECHNOLOGY	6,507,091.48	.00	916,180.41	1,895,937.92	4,611,153.56	.29
TOTAL	INFORMATION TECHNOLOGY	6,507,091.48	.00	916,180.41	1,895,937.92	4,611,153.56	.29
TOTAL	FINANCIAL ADMINISTRATION	17,042,193.12	268,852.71	953,882.58	8,858,069.30	8,184,123.82	.52
665	EXTENSION AGENTS	746,991.04	27,002.04	175.00	465,864.15	281,126.89	.62
TOTAL	EXTENSION AGENTS	746,991.04	27,002.04	175.00	465,864.15	281,126.89	.62
TOTAL	CONSERVATION	746,991.04	27,002.04	175.00	465,864.15	281,126.89	.62
50315	IT LIBRARY	409,140.00	.00	304,167.02	321,987.02	87,152.98	.79
TOTAL	INFORMATION TECHNOLOGY	409,140.00	.00	304,167.02	321,987.02	87,152.98	.79
6511	MEMORIAL LIBRARY	9,763,470.64	340,468.49	144,027.39	6,170,551.68	3,592,918.96	.63
TOTAL	MEMORIAL LIBRARY	9,763,470.64	340,468.49	144,027.39	6,170,551.68	3,592,918.96	.63
661	HISTORICAL COMMISSION	205,000.00	.00	.00	179,000.00	26,000.00	.87
TOTAL	HISTORICAL COMMISSION	205,000.00	.00	.00	179,000.00	26,000.00	.87
6611	HIST COMM DONATIONS	14,844.35	.00	3,000.00	3,000.00	11,844.35	.20
TOTAL	HIST COMM DONATIONS	14,844.35	.00	3,000.00	3,000.00	11,844.35	.20
TOTAL	CULTURE AND RECREATION	10,392,454.99	340,468.49	451,194.41	6,674,538.70	3,717,916.29	.64
4901	ELECTIONS ADMINISTRATOR	1,428,648.42	39,332.85	4,403.87	1,211,861.87	216,786.55	.85
4902	VOTER REGISTRATION	4,127.25	.00	.00	4,518.27	-391.02	1.09
TOTAL	ELECTIONS	1,432,775.67	39,332.85	4,403.87	1,216,380.14	216,395.53	.85
TOTAL	ELECTIONS	1,432,775.67	39,332.85	4,403.87	1,216,380.14	216,395.53	.85
509	BLDG CUSTODIAL SERVICES	3,341,541.74	117,307.40	28,363.91	2,163,607.77	1,177,933.97	.65
TOTAL	BLDG CUSTODIAL SERVICES	3,341,541.74	117,307.40	28,363.91	2,163,607.77	1,177,933.97	.65
510	BLDG MAINT/CONSTRUCTION	6,237,717.85	166,490.39	250,945.67	3,949,496.60	2,288,221.25	.63
TOTAL	BLDG MAINT/CONSTRUCTION	6,237,717.85	166,490.39	250,945.67	3,949,496.60	2,288,221.25	.63
5121	JAIL	53,771,368.92	1,166,089.91	284,709.13	41,197,028.41	12,574,340.51	.77
TOTAL	JAIL	53,771,368.92	1,166,089.91	284,709.13	41,197,028.41	12,574,340.51	.77



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513	CONVENTION CENTER COMPLEX	1,282,705.99	54,076.02	8,211.30	848,608.84	434,097.15	.66
TOTAL	CONVENTION CENTER COMPLEX	1,282,705.99	54,076.02	8,211.30	848,608.84	434,097.15	.66
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	64,708,334.50	1,503,963.72	572,230.01	48,158,741.62	16,549,592.88	.74
630	MEDICAL HEALTH	90,000.00	.00	.00	60,000.00	30,000.00	.67
6303	FORENSIC SERVICES	2,071,719.57	62,904.19	9,330.37	1,218,239.24	853,480.33	.59
630313	FORENSICS DEPT ACER GRANT	40,110.50	1,218.60	.00	10,217.20	29,893.30	.25
TOTAL	MEDICAL HEALTH	2,201,830.07	64,122.79	9,330.37	1,288,456.44	913,373.63	.59
631	MENTAL HEALTH	261,525.00	.00	.00	161,396.75	100,128.25	.62
TOTAL	MENTAL HEALTH	261,525.00	.00	.00	161,396.75	100,128.25	.62
632	ENVIRONMENTAL HEALTH	2,235,124.84	94,664.10	11,341.69	1,457,437.73	777,687.11	.65
TOTAL	ENVIRONMENTAL HEALTH	2,235,124.84	94,664.10	11,341.69	1,457,437.73	777,687.11	.65
633	ANIMAL CONTROL	1,011,897.55	36,231.87	6,986.34	681,134.76	330,762.79	.67
TOTAL	ANIMAL CONTROL	1,011,897.55	36,231.87	6,986.34	681,134.76	330,762.79	.67
6331	ANIMAL SHELTER	4,029,919.73	123,970.86	72,316.96	2,531,058.89	1,498,860.84	.63
63311	ANIMAL SHELTER DONATIONS	148,207.32	.00	1,058.00	3,878.50	144,328.82	.03
63314	ANIMAL SHELTER-PETCO HH2	127,163.00	.00	.00	127,163.00	.00	1.00
63315	ANIMAL SHELTER-PETCO 2018	89,418.52	634.96	2,695.35	81,766.13	7,652.39	.91
63316	ANIMAL SHELTER-2017WWW	1,386.94	.00	.00	1,386.94	.00	1.00
63317	PET RETENTION GRANT	20,000.00	.00	.00	623.36	19,376.64	.03
TOTAL	ANIMAL SHELTER	4,416,095.51	124,605.82	76,070.31	2,745,876.82	1,670,218.69	.62
640	CHILD WELFARE	130,521.82	3,274.80	1,890.88	50,254.86	80,266.96	.39
64011	CONCRETE SERVICES	3,128.00	.00	.00	.00	3,128.00	.00
TOTAL	CHILD WELFARE	133,649.82	3,274.80	1,890.88	50,254.86	83,394.96	.38
641	WELFARE	1,059,373.00	.00	.00	797,029.75	262,343.25	.75
TOTAL	WELFARE	1,059,373.00	.00	.00	797,029.75	262,343.25	.75
64201	MCCD-COUNTY APPROPRIATION	950.00	16.06	243.39	357.80	592.20	.38
TOTAL	CDBG/\$1.7MIL-YEAR 1	950.00	16.06	243.39	357.80	592.20	.38
TOTAL	HEALTH AND WELFARE	11,320,445.79	322,915.44	105,862.98	7,181,944.91	4,138,500.88	.63
426	COUNTY COURT AT LAW #1	513,810.00	19,377.72	26.15	341,421.70	172,388.30	.66
TOTAL	COUNTY COURT AT LAW #1	513,810.00	19,377.72	26.15	341,421.70	172,388.30	.66
427	COUNTY COURT AT LAW #2	908,379.00	34,311.99	1,621.29	596,602.62	311,776.38	.66
TOTAL	COUNTY COURT AT LAW #2	908,379.00	34,311.99	1,621.29	596,602.62	311,776.38	.66
429	COUNTY COURT AT LAW #3	809,476.80	29,886.78	12.00	536,353.14	273,123.66	.66

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TOTAL	COUNTY COURT AT LAW #3	809,476.80	29,886.78	12.00	536,353.14	273,123.66	.66
430	COUNTY COURT AT LAW #4	527,592.00	19,672.10	-65.08	350,407.93	177,184.07	.66
TOTAL	COUNTY COURT AT LAW #4	527,592.00	19,672.10	-65.08	350,407.93	177,184.07	.66
431	COUNTY COURT AT LAW #5	511,268.00	16,855.93	30.64	335,082.52	176,185.48	.66
TOTAL	COUNTY COURT AT LAW #5	511,268.00	16,855.93	30.64	335,082.52	176,185.48	.66
4351	DISTRICT ATTORNEY	11,338,753.62	434,047.02	26,314.61	7,703,792.15	3,634,961.47	.68
435111	DA NO REFUSAL GRANT	196,654.87	10,122.42	2,379.90	132,384.57	64,270.30	.67
435151	DA VICTIM COORD FY18	86,298.87	2,852.71	702.00	54,358.91	31,939.96	.63
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	3,866.15	.00	69,074.59	26,520.58	.72
435180	SMART PROSECUTION INITV	365,229.00	5,606.08	12,800.00	97,724.44	267,504.56	.27
4354	D. A. STATE FUNDS	26,800.16	923.87	.00	15,950.57	10,849.59	.60
TOTAL	DISTRICT ATTORNEY	12,109,331.69	457,418.25	42,196.51	8,073,346.18	4,035,985.51	.67
43921	359TH-VTC/TVC 18-19	73,415.67	3,117.13	.00	64,965.23	8,450.44	.88
TOTAL	359TH DISTRICT COURT	73,415.67	3,117.13	.00	64,965.23	8,450.44	.88
450	DISTRICT CLERK	3,665,724.60	133,879.15	6,195.72	2,399,367.26	1,266,357.34	.65
TOTAL	DISTRICT CLERK	3,665,724.60	133,879.15	6,195.72	2,399,367.26	1,266,357.34	.65
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	994,828.27	31,933.26	710.68	650,958.57	343,869.70	.65
TOTAL	JUSTICE OF PEACE PCT 1	994,828.27	31,933.26	710.68	650,958.57	343,869.70	.65
456	JUSTICE OF PEACE PCT 2	667,649.75	19,392.12	.00	429,729.35	237,920.40	.64
TOTAL	JUSTICE OF PEACE PCT 2	667,649.75	19,392.12	.00	429,729.35	237,920.40	.64
457	JUSTICE OF PEACE PCT 3	1,176,675.81	74,481.19	5,965.15	764,744.33	411,931.48	.65
4571	JP NO 3-TCID CONTRACT	55,733.00	2,193.87	.00	38,569.67	17,163.33	.69
TOTAL	JUSTICE OF PEACE PCT 3	1,232,408.81	76,675.06	5,965.15	803,314.00	429,094.81	.65
458	JUSTICE OF PEACE PCT 4	1,049,580.00	34,231.59	20,383.77	697,943.78	351,636.22	.66
TOTAL	JUSTICE OF PEACE PCT 4	1,049,580.00	34,231.59	20,383.77	697,943.78	351,636.22	.66
459	JUSTICE OF PEACE PCT 5	601,903.00	26,474.91	181.38	404,785.16	197,117.84	.67
TOTAL	JUSTICE OF PEACE PCT 5	601,903.00	26,474.91	181.38	404,785.16	197,117.84	.67
50312	JUDICIAL TECHNOLOGY	939,883.64	995.00	15,178.68	666,552.05	273,331.59	.71
TOTAL	INFORMATION TECHNOLOGY	939,883.64	995.00	15,178.68	666,552.05	273,331.59	.71
TOTAL	JUDICIAL	24,610,291.45	904,220.99	92,436.89	16,355,869.71	8,254,421.74	.66
4751	COUNTY ATTORNEY	3,477,089.99	103,427.03	3,567.15	1,938,056.86	1,539,033.13	.56

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47512	TITLE IV-E LEGAL SVCS	.00	22,622.16	333.81	412,364.15	-412,364.15	.00
TOTAL	COUNTY ATTORNEY	3,477,089.99	126,049.19	3,900.96	2,350,421.01	1,126,668.98	.68
4754	CO ATTORNEY STATE FUNDS	70,000.00	.00	.00	57,309.46	12,690.54	.82
TOTAL	COUNTY ATTORNEY	3,547,089.99	126,049.19	3,900.96	2,407,730.47	1,139,359.52	.68
4771	ALTERNATE DISPUTE RESLN	129,500.00	15,778.21	.00	105,665.71	23,834.29	.82
TOTAL	ALTERNATE DISPUTE RESLN	129,500.00	15,778.21	.00	105,665.71	23,834.29	.82
TOTAL	LEGAL SERVICES	3,676,589.99	141,827.40	3,900.96	2,513,396.18	1,163,193.81	.68
406	EMERGENCY MANAGEMENT	587,954.83	20,036.56	1,403.24	353,241.79	234,713.04	.60
TOTAL	EMERGENCY MANAGEMENT	587,954.83	20,036.56	1,403.24	353,241.79	234,713.04	.60
4066190	HSGP-REG TEAM SUSTAINMENT	196,703.65	.00	.00	196,703.65	.00	1.00
TOTAL	HSGP-REG TEAM SUSTAINMENT	196,703.65	.00	.00	196,703.65	.00	1.00
4066194	HSGP-EOC SUSTAINMENT	159,089.50	.00	.00	159,089.50	.00	1.00
TOTAL	HSGP-EOC SUSTAINMENT	159,089.50	.00	.00	159,089.50	.00	1.00
4066195	HSGP-PUBLIC SAFETY VIDEO	706,242.68	.00	.00	706,242.68	.00	1.00
TOTAL	HSGP-PUBLIC SAFETY VIDEO	706,242.68	.00	.00	706,242.68	.00	1.00
50310	LAW ENF TECHNOLOGY	995,109.67	.00	109,420.70	618,214.85	376,894.82	.62
TOTAL	INFORMATION TECHNOLOGY	995,109.67	.00	109,420.70	618,214.85	376,894.82	.62
5433	FIRE MARSHAL - INVESTIGAT	984,674.08	39,108.44	29,276.46	647,985.58	336,688.50	.66
5434	FIRE MARSHAL - INSPECTION	882,701.07	27,592.77	3,271.80	579,779.44	302,921.63	.66
TOTAL	FIRE MARSHAL	1,867,375.15	66,701.21	32,548.26	1,227,765.02	639,610.13	.66
5511	CONSTABLE PCT 1	3,898,276.74	140,884.59	149,573.49	2,627,446.75	1,270,829.99	.67
55112	CONSTABLE 1-SJRA SUB UNIT	263,906.00	9,387.27	.00	183,763.63	80,142.37	.70
55113	CONSTABLE 1-WISD SUB UNIT	492,476.00	22,421.86	.00	393,058.74	99,417.26	.80
551131	CONST 1-WISD TRUANCY SUBU	105,300.00	4,043.36	.00	70,831.97	34,468.03	.67
55115	CONST PCT 1 SALE/COMM	48,250.26	.00	5,131.24	9,676.03	38,574.23	.20
TOTAL	CONSTABLE PCT 1	4,808,209.00	176,737.08	154,704.73	3,284,777.12	1,523,431.88	.68
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	613.95	.00	7,711.47	14,286.36	.35
551170	NRA TRAINING GRANT - FY19	3,220.50	.00	3,220.50	3,220.50	.00	1.00
TOTAL	CONSTABLE PCT 1	27,017.13	613.95	3,220.50	10,931.97	16,085.16	.40
5521	CONSTABLE PCT 2	2,390,909.29	143,496.21	172,615.06	1,705,812.89	685,096.40	.71
55215	CONST PCT 2 SALE/COMM	42,628.09	.00	1,578.00	8,197.45	34,430.64	.19
TOTAL	CONSTABLE PCT 2	2,433,537.38	143,496.21	174,193.06	1,714,010.34	719,527.04	.70
5531	CONSTABLE PCT 3	4,232,259.21	153,347.38	209,122.36	2,875,407.36	1,356,851.85	.68
55312	CONSTABLE 3-RMUD SUB UNIT	705,343.08	23,991.63	364.98	456,560.03	248,783.05	.65
55313	CON 3-TWNSH-INTERNT CRIME	79,992.00	3,735.10	.00	60,893.59	19,098.41	.76



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553132	CONST 3 - ELEC DET K9	707.14	.00	.00	.00	707.14	.00
55314	CONSTABLE 3/MUD 94 UNIT	243,175.00	10,427.79	37.00	171,686.41	71,488.59	.71
55315	CONST PCT 3 SALE/COMM	12,325.81	.00	.00	584.04	11,741.77	.05
55316	CONSTABLE 3-SAFE HARBOR	184,610.00	7,301.20	.00	122,647.74	61,962.26	.66
55317	TRAFFIC MGT SPEED TRAILER	9,977.00	9,977.00	.00	9,977.00	.00	1.00
55318	CONSTABLE 3-SPRING CRK UD	377,369.47	18,420.96	.00	254,677.10	122,692.37	.67
55319	CONSTABLE 3 - STEP IDM	12,588.72	.00	.00	6,176.23	6,412.49	.49
TOTAL	CONSTABLE PCT 3	5,858,347.43	227,201.06	209,524.34	3,958,609.50	1,899,737.93	.68
553135	CONST3-NRA GRANT FY18	.50	.00	.00	.00	.50	.00
553136	NRA TRAINING GRANT - FY19	3,741.80	.00	.00	.00	3,741.80	.00
TOTAL	CONSTABLE PCT 3	3,742.30	.00	.00	.00	3,742.30	.00
5541	CONSTABLE PCT 4	4,404,999.25	143,364.59	95,398.35	3,075,905.87	1,329,093.38	.70
55411	CONST 4-RIVERWALK POA	72,408.00	2,648.83	.00	48,155.90	24,252.10	.67
55415	CONST PCT 4 SALE/COMM	35,791.56	.00	407.46	24,198.46	11,593.10	.68
55416	CONST PCT 4 MOCONET	2,399.00	.00	.00	1,298.35	1,100.65	.54
TOTAL	CONSTABLE PCT 4	4,515,597.81	146,013.42	95,805.81	3,149,558.58	1,366,039.23	.70
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	1,570.00	50,370.68	.00	1.00
55417	CONST 4/CIOT	4,984.99	.00	.00	.00	4,984.99	.00
55418	CONST4-STEP IDM	12,491.40	.00	.00	5,383.43	7,107.97	.43
554190	NRA TRAINING GRANT - FY19	2,978.00	.00	.00	2,978.00	.00	1.00
TOTAL	CONSTABLE PCT 4	75,625.07	.00	1,570.00	63,532.11	12,092.96	.84
5551	CONSTABLE PCT 5	2,907,113.62	88,008.72	298,320.50	2,097,394.53	809,719.09	.72
55512	CONST 5-MAG ISD SUB UNIT	1,311,766.86	44,079.37	.00	821,550.56	490,216.30	.63
55513	CONST 5-OPERATIONS DEPUTY	110,969.84	3,640.96	.00	74,474.98	36,494.86	.67
55515	CONST PCT 5 SALE/COMM	30,374.04	.00	.00	8,114.26	22,259.78	.27
TOTAL	CONSTABLE PCT 5	4,360,224.36	135,729.05	298,320.50	3,001,534.33	1,358,690.03	.69
55518	STEP COMPREHENSIVE	15,099.05	.00	.00	4,529.83	10,569.22	.30
55519	STEP IDM	12,570.02	.00	.00	1,020.64	11,549.38	.08
TOTAL	CONSTABLE PCT 5	27,669.07	.00	.00	5,550.47	22,118.60	.20
5601	SHERIFF	3,154,853.31	127,500.26	510.02	1,608,527.31	1,546,326.00	.51
56010	SHERIFF-ADMIN SERVICES	1,898,144.74	65,561.24	8,162.06	1,202,721.43	695,423.31	.63
560101	SHERIFF-IT MAINT SERVICES	.00	.00	.00	.01	.01	.00
560102	SHERIFF-FIN/IT SUPPORT	1,306,280.63	24,050.90	103,955.29	855,932.83	450,347.80	.66
56011	SHERIFF/ALARM DIVISION	248,391.51	8,441.25	147.39	166,937.72	81,453.79	.67
560120	SHER-REAL TIME CRIME CTR	705,802.50	23,135.08	-136.75	443,916.75	261,885.75	.63
5601212	SHERIFF-PATROL EAST	9,721,011.04	386,097.98	4,488.61	6,554,820.10	3,166,190.94	.67
5601213	SHERIFF-PATROL WEST	6,422,718.13	243,145.34	3,503.90	4,151,718.39	2,270,999.74	.65
5601214	SHERIFF-PATROL SOUTH	1,651,977.16	57,024.98	1,940.19	1,026,568.30	625,408.86	.62
5601222	SHERIFF/STEP IDM (DWI)	12,686.68	.00	.00	5,935.84	6,750.84	.47
5601224	STEP COMPREHENSIVE	143,161.57	182.62	.00	125,498.29	17,663.28	.88
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

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56014060	AUTOTHEFT YR 25	392,929.71	11,100.86	572.55	221,543.50	171,386.21	.56
56014061	AUTOTHEFT YR 25-GRIMES	65,086.83	.00	.00	40,179.63	24,907.20	.62
56014062	AUTOTHEFT YR 25-WALKER	78,276.95	8,034.46	.00	55,404.24	22,872.71	.71
56014063	AUTOTHEFT YR 25-TXDOT MAT	36,437.48	.00	.00	26,499.98	9,937.50	.73
56014064	AUTOTHEFT YR 25-NICB MATC	34,682.07	.00	.00	25,223.32	9,458.75	.73
TOTAL	SHERIFF/AUTO THEFT/YR25	607,413.04	19,135.32	572.55	368,850.67	238,562.37	.61
56015	SHERIFF-ORGANIZED CRIME	1,766,047.13	68,104.21	370.34	1,178,094.82	587,952.31	.67
560150	SHERIFF/HOMELAND SECURITY	4,800,411.66	208,090.78	25,876.25	2,727,409.65	2,073,002.01	.57
5601503	NRA TRAINING GRANT - FY19	3,710.00	.00	.00	3,710.00	.00	1.00
5601513	US MARSHALS-JLEO	100,732.80	3,276.94	.00	51,273.79	49,459.01	.51
5601521	SO-ICE-HOMELND SEC INVEST	21,585.60	2,455.68	.00	14,797.28	6,788.32	.69
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	1,317.81	2,279.79	.37
5601531	SO-OCDETF-NATL GANG SI	71,952.00	5,443.86	.00	30,738.96	41,213.04	.43
5601561	SHERIFF/AFIS FY17	2.00	.00	.00	.00	2.00	.00
5601591	SO/HPD-HTRA TASK FRC YR1	57,471.17	1,916.40	72.99	33,186.82	24,284.35	.58
5601592	SO/HSI HUMAN TRAFFICKING	2,399.00	.00	.00	1,119.10	1,279.90	.47
56016	SHERIFF/COMMUNICATIONS	3,353,845.00	111,728.06	.00	2,059,715.68	1,294,129.32	.61
560161	SHERIFF/9-1-1 SERVICES	1,323,040.00	46,225.71	.00	830,198.52	492,841.48	.63
560163	SHERIFF/MTG CTY RADIO SYS	1,625,391.96	25,192.87	17,610.27	1,072,001.23	553,390.73	.66
5601635	S/O DISPATCH UPGRADES	52,723.68	.00	.00	52,723.68	.00	1.00
56017	S/O-HOMICIDE/VIOLENT CRM	2,907,771.70	124,223.09	18,704.19	2,033,571.39	874,200.31	.70
560171	SHERIFF/VEHICLE MAINT	4,740,785.34	60,741.95	405,942.31	4,131,238.99	609,546.35	.87
5601711	SHERIFF-FACILITY MAINT	2,055,484.83	111,364.98	12,979.61	1,604,450.74	451,034.09	.78
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
5601730	SHERIFF/MOCONET	10,194.00	.00	.00	10,178.90	15.10	1.00
5601741	SHERIFF/HIDTA MOCONET YR8	.00	.00	.00	.00	.00	.00
56018	SHERIFF/ACADEMY	4,104,588.49	102,301.06	125,919.51	2,079,610.86	2,024,977.63	.51
56019	SHERIFF/CRIME LAB	1,958,167.32	64,658.42	11,048.80	1,278,549.83	679,617.49	.65
56022	WALDEN SUB-UNIT	156,739.78	5,631.90	.00	104,263.30	52,476.48	.67
56023	TOWN CENTER SUB-UNIT	9,306,816.00	322,469.12	36,132.77	6,793,761.73	2,513,054.27	.73
560231	TOWN CENTER - SAFE HARBOR	92,086.40	3,454.29	.00	61,072.72	31,013.68	.66
56024	SHERIFF/WESTWOOD MAG ID	392,459.09	11,447.30	1,018.07	203,795.83	188,663.26	.52
56025	SOUTH MONT CNTY MUD	601,959.00	15,657.79	6,971.06	341,304.64	260,654.36	.57
56027	SHERIFF MUD 113	308,334.75	8,032.93	971.36	149,637.06	158,697.69	.49
56080101	MDS	42,582.40	578.05	575.00	14,909.90	27,672.50	.35
56080102	MOCONET	106,422.59	574.63	575.00	87,497.22	18,925.37	.82
TOTAL	HIDTA YEAR 9	149,004.99	1,152.68	1,150.00	102,407.12	46,597.87	.69
56080201	MDS	40,656.01	.00	.00	.00	40,656.01	.00
56080202	MOCONET	47,656.01	.00	.00	.00	47,656.01	.00
TOTAL	HIDTA YEAR 10	88,312.02	.00	.00	.00	88,312.02	.00
TOTAL	HIDTA	237,317.01	1,152.68	1,150.00	102,407.12	134,909.89	.43
TOTAL	SHERIFF	66,037,935.44	2,257,844.99	787,910.79	43,560,568.92	22,477,366.52	.66
5601614	SHERIFF - SAVNS	26,167.88	.00	.00	19,031.17	7,136.71	.73

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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	SHERIFF	26,167.88	.00	.00	19,031.17	7,136.71	.73
5711	JUVENILE PROBATION-ADM	2,100,817.47	73,277.74	600.43	1,244,932.74	855,884.73	.59
57111	JUV PROBATION-DETENTION	3,674,801.89	127,716.82	3,152.07	2,356,956.34	1,317,845.55	.64
5711133	JUV PROBATION-NSLP 18-19	44,206.54	.00	.00	37,608.00	6,598.54	.85
571115	HGAC-JUV MH SERVICES FY19	18,500.00	.00	.00	.00	18,500.00	.00
5711529	JJAEP SUPPLEMENTAL-GRNT W	26,722.00	.00	.00	.00	26,722.00	.00
TOTAL	JUVENILE PROBATION	5,865,047.90	200,994.56	3,752.50	3,639,497.08	2,225,550.82	.62
572	ADULT PROBATION	8,000.00	.00	.00	7,591.57	408.43	.95
5721	ADULT PROBATION	21,123.00	121.71	131.68	7,774.11	13,348.89	.37
57221	ADULT PROBATION SUPERVISN	1,664,206.30	115,295.86	.00	926,323.70	737,882.60	.56
57251	ADULT PROB/COMMNTY CORR	381,514.61	24,669.73	.00	196,499.63	185,014.98	.52
57271	ADULT PROB/MENTAL IMPAIR	59,622.19	4,968.50	.00	39,462.14	20,160.05	.66
57273	MENTAL HEALTH COURT SERV	349,786.43	13,038.20	.00	230,495.52	119,290.91	.66
57281	IN-HOUSE COUNSELOR	34,216.46	1,944.82	.00	15,568.89	18,647.57	.46
57291	PRE-TRIAL DIVERSION	61,468.57	4,430.55	.00	36,378.88	25,089.69	.59
TOTAL	ADULT PROBATION	2,579,937.56	164,469.37	131.68	1,460,094.44	1,119,843.12	.57
573	DEPT PUBLIC SAFETY	119,718.00	4,571.63	.00	80,254.36	39,463.64	.67
TOTAL	DEPT PUBLIC SAFETY	119,718.00	4,571.63	.00	80,254.36	39,463.64	.67
TOTAL	PUBLIC SAFETY	101,251,251.81	3,544,409.09	1,872,506.11	67,209,207.88	34,042,043.93	.66
6291	AIRPORT MAINTENANCE	769,503.18	26,184.16	1,438.54	492,066.76	277,436.42	.64
629141	CUSTOMS OPERATIONS	203,450.82	10,051.60	1,605.13	101,202.83	102,247.99	.50
TOTAL	CUSTOMS	203,450.82	10,051.60	1,605.13	101,202.83	102,247.99	.50
62915	AIRPORT RESC/FIREFIGHTING	10,600.00	.00	776.50	776.50	9,823.50	.07
TOTAL	AIRPORT	983,554.00	36,235.76	3,820.17	594,046.09	389,507.91	.60
TOTAL	PUBLIC TRANSPORTATION	983,554.00	36,235.76	3,820.17	594,046.09	389,507.91	.60
695	CONTINGENCY	387,148.31	.00	.00	.00	387,148.31	.00
TOTAL	CONTINGENCY	387,148.31	.00	.00	.00	387,148.31	.00
TOTAL	MISCELLANEOUS	387,148.31	.00	.00	.00	387,148.31	.00
TOTAL	GENERAL FUND	266,392,705.98	16,249,799.08	4,876,291.63	187,061,596.42	79,331,109.56	.70



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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	1,215.29	.00	21,413.98	19,936.02	.52
TOTAL	COUNTY ATTORNEY	41,350.00	1,215.29	.00	21,413.98	19,936.02	.52
TOTAL	GENERAL ADMINISTRATION	41,975.00	1,215.29	.00	21,413.98	20,561.02	.51
TOTAL	ATTY ADMINISTRATION	41,975.00	1,215.29	.00	21,413.98	20,561.02	.51

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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	381,639.81	4,952.93	27.99	257,167.00	124,472.81	.67
TOTAL	DISTRICT ATTORNEY	381,639.81	4,952.93	27.99	257,167.00	124,472.81	.67
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	1,149.92	11,850.08	.09
TOTAL	CONSTABLE PCT 3	13,000.00	.00	.00	1,149.92	11,850.08	.09
5542	CNSTBL # 4 FORFEITURES	55,000.00	.00	.00	20,363.99	34,636.01	.37
TOTAL	CONSTABLE PCT 4	55,000.00	.00	.00	20,363.99	34,636.01	.37
5552	CONSTABLE PCT 5-FORFEITUR	68,633.00	.00	.00	56,335.21	12,297.79	.82
TOTAL	CONSTABLE PCT 5	68,633.00	.00	.00	56,335.21	12,297.79	.82
5604	SHERIFF FORFEITURES	473,115.48	8,995.00	.00	55,982.04	417,133.44	.12
5604731	SHER MOCONET FORFEITURES	550,000.00	.00	.00	.00	550,000.00	.00
5606	SHERIFF FED FORF	650,000.00	.00	11,408.60	156,414.13	493,585.87	.24
TOTAL	SHERIFF	1,673,115.48	8,995.00	11,408.60	212,396.17	1,460,719.31	.13
TOTAL	PUBLIC SAFETY	2,199,988.29	13,947.93	11,436.59	551,644.27	1,648,344.02	.25
TOTAL	FORFEITURES	2,199,988.29	13,947.93	11,436.59	551,644.27	1,648,344.02	.25



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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
40680	FY16 FLOOD MITIG ASSIST	8,776,842.80	.00	432,048.00	432,048.00	8,344,794.80	.05
TOTAL	MITIGATION PROJECTS	8,776,842.80	.00	432,048.00	432,048.00	8,344,794.80	.05
TOTAL	EMERGENCY MANAGEMENT	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	83,320.15	.00	75,000.00	75,000.00	8,320.15	.90
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	38,647.65	.00	.00	.00	38,647.65	.00
TOTAL	SPECIAL REVENUE FUNDS	38,647.65	.00	.00	.00	38,647.65	.00
TOTAL	SPECIAL REVENUE FUNDS	38,647.65	.00	.00	.00	38,647.65	.00
434	9TH DISTRICT COURT	350,526.00	14,206.64	.00	230,208.42	120,317.58	.66
TOTAL	9TH DISTRICT COURT	350,526.00	14,206.64	.00	230,208.42	120,317.58	.66
436	410th DISTRICT COURT	477,703.73	18,655.91	26.43	317,688.85	160,014.88	.67
TOTAL	410th DISTRICT COURT	477,703.73	18,655.91	26.43	317,688.85	160,014.88	.67
437	221ST DISTRICT COURT	348,274.00	14,515.82	19.87	231,725.00	116,549.00	.67
TOTAL	221ST DISTRICT COURT	348,274.00	14,515.82	19.87	231,725.00	116,549.00	.67
438	284TH DISTRICT COURT	606,786.55	23,887.05	.00	406,610.13	200,176.42	.67
4381	284TH D C-2ND REGION CONT	110,859.00	4,146.27	.00	72,731.45	38,127.55	.66
TOTAL	284TH DISTRICT COURT	717,645.55	28,033.32	.00	479,341.58	238,303.97	.67
439	359TH DISTRICT COURT	406,755.00	16,154.96	46.74	266,749.31	140,005.69	.66
TOTAL	359TH DISTRICT COURT	406,755.00	16,154.96	46.74	266,749.31	140,005.69	.66
441	418TH DISTRICT COURT	630,473.57	23,014.56	60.71	411,863.11	218,610.46	.65
TOTAL	418TH DISTRICT COURT	630,473.57	23,014.56	60.71	411,863.11	218,610.46	.65
442	435TH DISTRICT COURT	364,508.00	15,888.20	-18.38	233,137.96	131,370.04	.64
TOTAL	435TH DISTRICT COURT	364,508.00	15,888.20	-18.38	233,137.96	131,370.04	.64
465	COURT OPERATIONS	7,577,072.80	18,632.83	1,401.86	354,955.43	7,222,117.37	.05
465426	CRIM INDIGENT DEF CCL #1	.00	16,175.00	.00	249,285.68	-249,285.68	.00
4654261	CIVIL INDIG DEF CCL #1	.00	315.00	.00	8,409.12	-8,409.12	.00
4654271	CIVIL INDIG DEF CCL #2	.00	175.00	.00	8,143.51	-8,143.51	.00
465429	CRIM INDIGENT DEF CCL #3	.00	70.00	.00	7,799.63	-7,799.63	.00
4654291	CIVIL INDIG DEF CCL #3	.00	11,198.66	.00	316,883.71	-316,883.71	.00
465430	CRIM INDIGENT DEF CCL #4	.00	35,786.66	.00	495,816.79	-495,816.79	.00
4654301	CIVIL INDIG DEF CCL #4	.00	.00	.00	15,512.49	-15,512.49	.00
465431	CRIM INDIGENT DEF CCL #5	.00	12,595.00	.00	265,417.75	-265,417.75	.00
465434	CRIM INDIGENT DEF 9TH DC	.00	37,479.34	.00	688,913.87	-688,913.87	.00
4654341	CIVIL INDIG DEF 9TH DC	.00	395.00	.00	2,395.00	-2,395.00	.00
465436	CRIM INDIG DEF 410TH DC	.00	.00	.00	2,360.84	-2,360.84	.00
4654361	CIVIL INDIG DEF 410TH DC	.00	7,035.40	.00	207,730.39	-207,730.39	.00
465437	CRIM INDIG DEF 221ST DC	.00	31,166.34	8,076.00	912,773.64	-912,773.64	.00
4654371	CIVIL INDIG DEF 221ST DC	.00	.00	.00	2,250.00	-2,250.00	.00
465438	CRIM INDIG DEF 284TH DC	.00	112.06	.00	2,435.66	-2,435.66	.00
4654381	CIVIL INDIG DEF 284TH DC	.00	650.00	.00	4,325.00	-4,325.00	.00
465439	CRIM INDIG DEF 359TH DC	.00	34,579.64	5,576.00	756,861.37	-756,861.37	.00
4654391	CIVIL INDIG DEF 359TH DC	.00	.00	.00	2,102.00	-2,102.00	.00
465441	CRIM INDIG DEF 418TH DC	.00	.00	.00	50.00	-50.00	.00
4654411	CIVIL INDIG DEF 418TH DC	.00	13,613.60	.00	346,273.82	-346,273.82	.00
465442	CRIM INDIG DEF 435TH DC	.00	33,682.76	.00	807,191.81	-807,191.81	.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	235,029.46	13,652.00	5,102,932.08	-5,102,932.08	.00
TOTAL	COURT OPERATIONS	7,577,072.80	253,662.29	15,053.86	5,457,887.51	2,119,185.29	.72
46501	INDIGENT DEFENSE	185,705.40	7,789.89	18.31	142,689.36	43,016.04	.77
TOTAL	INDIGENT DEFENSE	185,705.40	7,789.89	18.31	142,689.36	43,016.04	.77
4652	DRUG COURT	681,044.00	25,426.58	9,020.27	456,349.17	224,694.83	.67
TOTAL	DRUG COURT	681,044.00	25,426.58	9,020.27	456,349.17	224,694.83	.67
46521	DRUG COURT-DWI COURT	350,143.00	10,608.66	7,063.52	190,251.94	159,891.06	.54
TOTAL	DRUG COURT-DWI COURT	350,143.00	10,608.66	7,063.52	190,251.94	159,891.06	.54
4659	OFFICE OF COURT ADMIN	466,301.96	18,310.42	46.80	292,189.76	174,112.20	.63
TOTAL	OFFICE OF COURT ADMIN	466,301.96	18,310.42	46.80	292,189.76	174,112.20	.63
TOTAL	JUDICIAL	12,556,153.01	446,267.25	31,338.13	8,710,081.97	3,846,071.04	.69
TOTAL	JURY	12,594,800.66	446,267.25	31,338.13	8,710,081.97	3,884,718.69	.69

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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	571,013.15	.00	.00	.00	571,013.15	.00
TOTAL	SPECIAL REVENUE FUNDS	571,013.15	.00	.00	.00	571,013.15	.00
TOTAL	SPECIAL REVENUE FUNDS	571,013.15	.00	.00	.00	571,013.15	.00
6122	RECYCLE STATION-PCT 1	307,773.00	11,462.30	131.05	187,670.94	120,102.06	.61
TOTAL	COMMISSIONER PCT 1	307,773.00	11,462.30	131.05	187,670.94	120,102.06	.61
6142	RECYCLE STATION-PCT 3	796,670.48	32,793.80	1,294.86	577,733.69	218,936.79	.73
TOTAL	COMMISSIONER PCT 3	796,670.48	32,793.80	1,294.86	577,733.69	218,936.79	.73
TOTAL	CONSERVATION	1,104,443.48	44,256.10	1,425.91	765,404.63	339,038.85	.69
61380	MONT CO PCT2 PARKS	277,327.14	16,015.13	.00	164,865.13	112,462.01	.59
TOTAL	PCT 2 FACILITIES	277,327.14	16,015.13	.00	164,865.13	112,462.01	.59
TOTAL	COMMISSIONER PCT 2	277,327.14	16,015.13	.00	164,865.13	112,462.01	.59
61480	SOUTH COUNTY COMM CENTER	240,204.00	6,658.24	.01	119,536.61	120,667.39	.50
61481	ROBINSON RD COMM CENTER	5,000.00	.00	.00	240.00	4,760.00	.05
61482	OKLAHOMA COMM CENTER	5,000.00	.00	.00	1,925.55	3,074.45	.39
61485	SPRING CREEK GREENWAY N.C	1,059,954.27	28,424.54	55,348.16	252,516.08	807,438.19	.24
5533	GREENWAY SECURITY	.00	1,876.52	.00	31,366.76	-31,366.76	.00
TOTAL	SPRING CREEK GREENWAY N.C	1,059,954.27	30,301.06	55,348.16	283,882.84	776,071.43	.27
TOTAL	PCT 3 PARKS AND COMM CEN	1,310,158.27	36,959.30	55,348.15	405,585.00	904,573.27	.31
TOTAL	COMMISSIONER PCT 3	1,310,158.27	36,959.30	55,348.15	405,585.00	904,573.27	.31
61580	EAST MC SENIOR CENTER	11,550.00	588.53	218.14	7,752.15	3,797.85	.67
61582	MONT CO PCT 4 PARKS	130,632.42	3,773.17	10,445.10	84,556.85	46,075.57	.65
TOTAL	PCT 4 PARKS AND COMM CENT	142,182.42	4,361.70	10,663.24	92,309.00	49,873.42	.65
TOTAL	COMMISSIONER PCT 4	142,182.42	4,361.70	10,663.24	92,309.00	49,873.42	.65
TOTAL	FACILITIES	1,729,667.83	57,336.13	66,011.39	662,759.13	1,066,908.70	.38
61432	VECTOR CONTROL GRANT	237,955.00	.00	102,914.00	165,570.20	72,384.80	.70
TOTAL	COMMISSIONER PCT 3	237,955.00	.00	102,914.00	165,570.20	72,384.80	.70
TOTAL	HEALTH AND WELFARE	237,955.00	.00	102,914.00	165,570.20	72,384.80	.70
600	COUNTY ENGINEER	1,883,642.00	92,872.93	54.95	1,267,649.23	615,992.77	.67
TOTAL	COUNTY ENGINEER	1,883,642.00	92,872.93	54.95	1,267,649.23	615,992.77	.67
612	COMMISSIONER PCT 1	11,148,481.65	334,933.09	684,933.30	6,260,808.48	4,887,673.17	.56
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	9,093.47	3,472.00	182,231.52	194,644.48	.48
TOTAL	COMMISSIONER PCT 1	11,528,249.73	344,026.56	688,405.30	6,443,040.00	5,085,209.73	.56



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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	9,807,859.45	174,852.27	700,334.97	5,207,370.03	4,600,489.42	.53
61302	COMMR PCT 2-TxDOT REIMB	22,254.58	.00	.00	.00	22,254.58	.00
TOTAL	COMMISSIONER PCT 2	9,830,114.03	174,852.27	700,334.97	5,207,370.03	4,622,744.00	.53
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	10,526,197.14	205,359.78	923,881.06	3,632,185.99	6,894,011.15	.35
6147	TRAFFIC OPERATIONS	2,232,413.73	49,309.80	350,425.78	1,564,463.20	667,950.53	.70
TOTAL	COMMISSIONER PCT 3	12,758,610.87	254,669.58	1,274,306.84	5,196,649.19	7,561,961.68	.41
615	COMMISSIONER PCT 4	10,175,226.87	215,015.78	273,375.82	5,186,435.35	4,988,791.52	.51
61502	COMMR PCT 4-TxDOT REIMB	316.00	.00	.00	.00	316.00	.00
TOTAL	COMMISSIONER PCT 4	10,175,542.87	215,015.78	273,375.82	5,186,435.35	4,989,107.52	.51
6150	COMMR PCT 4-SUSPENSE	1,675,233.82	.00	.00	228,889.98	1,446,343.84	.14
TOTAL	COMMR PCT 4-SUSPENSE	1,675,233.82	.00	.00	228,889.98	1,446,343.84	.14
TOTAL	PUBLIC TRANSPORTATION	48,486,049.93	1,081,437.12	2,936,477.88	23,531,483.78	24,954,566.15	.49
TOTAL	ROAD AND BRIDGE	52,129,129.39	1,183,029.35	3,106,829.18	25,125,217.74	27,003,911.65	.48

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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	.00	11,908.55	363,056.45	415,582.55	.47
51221	SHERIFF COMMISSARY STAFF	231,514.52	3,500.98	.00	62,263.08	169,251.44	.27
TOTAL	JAIL	1,010,153.52	3,500.98	11,908.55	425,319.53	584,833.99	.42
TOTAL	PUBLIC SAFETY	1,010,153.52	3,500.98	11,908.55	425,319.53	584,833.99	.42
TOTAL	SHERIFF COMMISSARY	1,010,153.52	3,500.98	11,908.55	425,319.53	584,833.99	.42

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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	266.19	34,345.46	88,914.67	46,054.35	.66
65118	GENEALOGY GIFT/RONALD JAC	38,940.85	.00	1,275.49	16,382.93	22,557.92	.42
TOTAL	MEMORIAL LIBRARY	173,909.87	266.19	35,620.95	105,297.60	68,612.27	.61
TOTAL	CULTURE AND RECREATION	173,909.87	266.19	35,620.95	105,297.60	68,612.27	.61
TOTAL	MEMORIAL LIBRARY - SPECIA	173,909.87	266.19	35,620.95	105,297.60	68,612.27	.61

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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	16,183.54	13,900.00	42,528.05	71,878.95	.37
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	1,807,675.80	1,807,675.80	182,824.20	.91
642026	CDBG YR 20 PROJ CONTINGEN	75,060.60	.00	.00	.00	75,060.60	.00
TOTAL	CDBG - YEAR 20	2,258,182.80	16,183.54	1,821,575.80	1,850,203.85	407,978.95	.82
642030	CDBG YR 21 ADMIN	519,596.00	17,110.29	3,794.32	323,801.75	195,794.25	.62
642031	CDBG YR 21 SOCIAL SERVICE	389,697.00	8,536.25	.00	231,550.31	158,146.69	.59
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	25,646.54	3,794.32	941,329.14	1,656,654.86	.36
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	50.21	10,251.61	198.83	.98
642974	CDBG YR 17 HOUSING DEMO.	8,973.98	.00	.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	.00	23,369.94	38,923.12	.38
6429801	CDBG YR 18-MCYS	398,750.00	.00	277,305.74	398,750.00	.00	1.00
642986	CDBG YR 18 HOUSING DEMO	84,318.86	.00	19,846.80	43,712.80	40,606.06	.52
642988	CDBG YR 18 HOUSING REHAB	66,056.00	.00	949.79	65,113.52	942.48	.99
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	361,242.51	512,563.32	46,711.50	.92
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	.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	222,829.35	.00	125,971.80	154,545.00	68,284.35	.69
TOTAL	CDBG/\$2,301,631 - YEAR 19	308,721.08	.00	125,971.80	171,885.53	136,835.55	.56
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	5,843,241.89	41,830.08	2,312,634.64	3,552,381.66	2,290,860.23	.61
643924	HOME YR 12 DOWN PMT ASST	74,012.21	.00	.00	67,273.72	6,738.49	.91
TOTAL	HOME/\$465,806 - YEAR 12	74,012.21	.00	.00	67,273.72	6,738.49	.91



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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	2,368.99	.00	1.00
TOTAL	HOME YEAR 15	358,538.26	.00	.00	2,368.99	356,169.27	.01
643960	HOME YR16 ADMIN	68,862.00	4,077.45	.00	41,635.37	27,226.63	.60
643961	HOME YR16 CHDO	150,000.00	.00	.00	67,926.56	82,073.44	.45
643962	HOME YR16 EASTER SEALS	281,875.00	.00	.00	4,714.06	277,160.94	.02
643963	HOME YR16 CAPITAL CONTING	189,765.00	.00	.00	.00	189,765.00	.00
TOTAL	HOME YEAR 16	690,502.00	4,077.45	.00	114,275.99	576,226.01	.17
TOTAL	HOME PROGRAM/\$750K-YR 1	1,807,839.42	4,077.45	.00	183,918.70	1,623,920.72	.10
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	8,198.64	50.36	.99
644081	HESG YR8 SOCIAL SERVICES	211,748.00	15,402.97	.00	124,995.59	86,752.41	.59
TOTAL	HESG YEAR 8	219,997.00	15,402.97	.00	133,194.23	86,802.77	.61
TOTAL	CDBG DISASTER REC GRANT	220,606.99	15,402.97	.00	133,194.23	87,412.76	.60
TOTAL	HEALTH AND WELFARE	7,991,688.30	61,310.50	2,312,634.64	3,869,494.59	4,122,193.71	.48
TOTAL	COMMUNITY DEVELOPMENT	7,991,688.30	61,310.50	2,312,634.64	3,869,494.59	4,122,193.71	.48

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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	295.00	1,413.00	.17
TOTAL	COUNTY COURT AT LAW #1	1,708.00	.00	.00	295.00	1,413.00	.17
427221	CCL 2 - LAW LIBRARY	1,708.00	.00	.00	295.00	1,413.00	.17
TOTAL	COUNTY COURT AT LAW #2	1,708.00	.00	.00	295.00	1,413.00	.17
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	836.00	872.00	.49
TOTAL	COUNTY COURT AT LAW #4	1,708.00	.00	.00	836.00	872.00	.49
431221	CCL 5 - LAW LIBRARY	1,708.00	.00	.00	260.17	1,447.83	.15
TOTAL	COUNTY COURT AT LAW #5	1,708.00	.00	.00	260.17	1,447.83	.15
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	408.70	591.30	.41
TOTAL	410th DISTRICT COURT	1,000.00	.00	.00	408.70	591.30	.41
437221	221ST DC - LAW LIBRARY	1,564.00	.00	.00	247.00	1,317.00	.16
TOTAL	221ST DISTRICT COURT	1,564.00	.00	.00	247.00	1,317.00	.16
438221	284TH DC - LAW LIBRARY	1,708.00	.00	.00	240.87	1,467.13	.14
TOTAL	284TH DISTRICT COURT	1,708.00	.00	.00	240.87	1,467.13	.14
439221	359TH DC - LAW LIBRARY	1,708.00	.00	.00	565.00	1,143.00	.33
TOTAL	359TH DISTRICT COURT	1,708.00	.00	.00	565.00	1,143.00	.33
441221	418TH DC - LAW LIBRARY	2,128.00	.00	.00	1,121.90	1,006.10	.53
TOTAL	418TH DISTRICT COURT	2,128.00	.00	.00	1,121.90	1,006.10	.53
442221	435TH DC - LAW LIBRARY	1,708.00	.00	.00	177.00	1,531.00	.10
TOTAL	435TH DISTRICT COURT	1,708.00	.00	.00	177.00	1,531.00	.10
465221	CRT OPER - LAW LIBRARY	6,000.00	.00	.00	2,681.50	3,318.50	.45
TOTAL	COURT OPERATIONS	6,000.00	.00	.00	2,681.50	3,318.50	.45
476	LAW LIBRARY	270,540.00	12,590.55	.50	183,030.39	87,509.61	.68
TOTAL	LAW LIBRARY	270,540.00	12,590.55	.50	183,030.39	87,509.61	.68
TOTAL	LEGAL SERVICES	295,188.00	12,590.55	.50	190,158.53	105,029.47	.64
TOTAL	LAW LIBRARY	295,188.00	12,590.55	.50	190,158.53	105,029.47	.64

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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	643.00	643.00	42,010.63	.02
57114701	BASIC SUPERVISION A/19	503,995.39	20,785.48	776.82	374,559.25	129,436.14	.74
57114702	COMMUNITY PROGRAMS A/19	620,655.59	18,878.70	10,087.50	452,138.67	168,516.92	.73
57114703	PRE & POST ADJ FAC A/19	261,074.23	2,596.80	.00	252,531.43	8,542.80	.97
57114704	COMMITMENT DIVERSION A/19	223,776.00	12,334.80	.00	165,584.57	58,191.43	.74
57114705	MENTAL HEALTH A/19	201,540.44	7,917.78	.00	141,365.28	60,175.16	.70
TOTAL	JUV PROB/STATE AID-A/19	1,811,041.65	62,513.56	10,864.32	1,386,179.20	424,862.45	.77
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	19,272.03	.00	340,820.82	1,275,398.27	.21
57117	JUVENILE PROBATION-LOCAL	95,320.58	-1.37	143.64	11,181.79	84,138.79	.12
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	3,704,186.19	81,784.22	11,650.96	1,806,466.86	1,897,719.33	.49
TOTAL	PUBLIC SAFETY	3,704,186.19	81,784.22	11,650.96	1,806,466.86	1,897,719.33	.49
TOTAL	JUVENILE PROBATION-STATE	3,704,186.19	81,784.22	11,650.96	1,806,466.86	1,897,719.33	.49

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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	624,888.01	15,722.88	97,084.41	420,702.24	204,185.77	.67
TOTAL	COUNTY CLERK	624,888.01	15,722.88	97,084.41	420,702.24	204,185.77	.67
TOTAL	GENERAL ADMINISTRATION	624,888.01	15,722.88	97,084.41	420,702.24	204,185.77	.67
TOTAL	RECORDS MGMT/PRESERVATION	624,888.01	15,722.88	97,084.41	420,702.24	204,185.77	.67

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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	1,056.56	.00	21,165.80	17,566.20	.55
TOTAL	DISTRICT ATTORNEY	38,732.00	1,056.56	.00	21,165.80	17,566.20	.55
TOTAL	JUDICIAL	38,732.00	1,056.56	.00	21,165.80	17,566.20	.55
TOTAL	PRE-TRIAL DIVERSION FUND	38,732.00	1,056.56	.00	21,165.80	17,566.20	.55

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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	33,789.19	66,210.81	.34
629137	1612CNROE	52.00	.00	.00	.00	52.00	.00
629138	1812CONRO	5,947,321.02	.00	.00	.00	5,947,321.02	.00
629160	1912CNROE-DESIGN PHASE	140,000.00	.00	.00	.00	140,000.00	.00
TOTAL	TAXIWAY G & F DESIGN/CNST	140,000.00	.00	.00	.00	140,000.00	.00
TOTAL	AIRPORT	6,187,373.02	.00	339.80	33,789.19	6,153,583.83	.01
TOTAL	PUBLIC TRANSPORTATION	6,187,373.02	.00	339.80	33,789.19	6,153,583.83	.01
TOTAL	AIRPORT GRANTS	6,187,373.02	.00	339.80	33,789.19	6,153,583.83	.01



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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	.00	.00	5,251,268.73	-5,251,268.73	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	5,251,268.73	-5,251,268.73	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	5,251,268.73	-5,251,268.73	.00
6311	MENTAL HEALTH	15,256,015.00	1,291,303.28	2,421.44	10,156,422.72	5,099,592.28	.67
TOTAL	MENTAL HEALTH	15,256,015.00	1,291,303.28	2,421.44	10,156,422.72	5,099,592.28	.67
TOTAL	HEALTH AND WELFARE	15,256,015.00	1,291,303.28	2,421.44	10,156,422.72	5,099,592.28	.67
TOTAL	MENTAL HEALTH FACILITY	15,256,015.00	1,291,303.28	2,421.44	15,407,691.45	-151,676.45	1.01

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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	22,962.61	1,790.73	418,981.34	211,350.72	.66
TOTAL	SHERIFF	630,332.06	22,962.61	1,790.73	418,981.34	211,350.72	.66
TOTAL	PUBLIC SAFETY	630,332.06	22,962.61	1,790.73	418,981.34	211,350.72	.66
TOTAL	RECORDS MANAGEMENT COUNTY	670,448.06	22,962.61	1,790.73	419,063.11	251,384.95	.63



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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	1,501.88	7,145.76	21,520.12	58,770.88	.27
TOTAL	DISTRICT CLERK	80,291.00	1,501.88	7,145.76	21,520.12	58,770.88	.27
TOTAL	GENERAL ADMINISTRATION	80,291.00	1,501.88	7,145.76	21,520.12	58,770.88	.27
TOTAL	RECORDS MGMT DIST CLERK	80,291.00	1,501.88	7,145.76	21,520.12	58,770.88	.27

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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	1,154.00	.00	21,507.62	10,492.38	.67
TOTAL	NON-DEPARTMENTAL	32,000.00	1,154.00	.00	21,507.62	10,492.38	.67
TOTAL	JUDICIAL	32,000.00	1,154.00	.00	21,507.62	10,492.38	.67
TOTAL	COURT GUARDIANSHIP	32,000.00	1,154.00	.00	21,507.62	10,492.38	.67

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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	1,082.60	2,567.40	.30
TOTAL	COURT REPORTER CCL 1	3,650.00	.00	.00	1,082.60	2,567.40	.30
4279	COURT REPORTER CCL 2	8,600.00	.00	4,125.64	4,558.76	4,041.24	.53
TOTAL	COURT REPORTER CCL 2	8,600.00	.00	4,125.64	4,558.76	4,041.24	.53
4299	COURT REPORTER CCL 3	12,714.00	699.00	.00	8,781.10	3,932.90	.69
TOTAL	COURT REPORTER CCL 3	12,714.00	699.00	.00	8,781.10	3,932.90	.69
4309	COURT REPORTER CCL 4	4,100.00	.00	.00	1,173.00	2,927.00	.29
TOTAL	COURT REPORTER CCL 4	4,100.00	.00	.00	1,173.00	2,927.00	.29
4319	COURT REPORTER CCL 5	4,600.00	1,665.69	.00	3,613.56	986.44	.79
TOTAL	COURT REPORTER CCL 5	4,600.00	1,665.69	.00	3,613.56	986.44	.79
4349	COURT REPORTER 9TH DC	6,764.00	.00	.00	5,068.00	1,696.00	.75
TOTAL	COURT REPORTER 9TH DC	6,764.00	.00	.00	5,068.00	1,696.00	.75
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	12,796.00	826.68	.00	10,940.03	1,855.97	.85
TOTAL	COURT REPORTER 284 DC	12,796.00	826.68	.00	10,940.03	1,855.97	.85
4399	COURT REPORTER 359 DC	8,001.00	.00	.00	7,685.00	316.00	.96
TOTAL	COURT REPORTER 359 DC	8,001.00	.00	.00	7,685.00	316.00	.96
4419	COURT REPORTER 418 DC	9,152.00	.00	.00	2,892.34	6,259.66	.32
TOTAL	COURT REPORTER 418 DC	9,152.00	.00	.00	2,892.34	6,259.66	.32
4429	COURT REPORTER 435 DC	19,550.00	.00	.00	12,473.54	7,076.46	.64
TOTAL	COURT REPORTER 435 DC	19,550.00	.00	.00	12,473.54	7,076.46	.64
465239	COURT REPORTER CT OPS	36,731.00	300.00	.00	33,319.87	3,411.13	.91
TOTAL	COURT REPORTER CT OPS	36,731.00	300.00	.00	33,319.87	3,411.13	.91
TOTAL	JUDICIAL	140,958.00	3,491.37	4,125.64	95,381.82	45,576.18	.68
TOTAL	COURT REPORTER SVC FUND	140,958.00	3,491.37	4,125.64	95,381.82	45,576.18	.68

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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	225.07	2,678.96	236,273.85	136,405.11	.63
TOTAL	JAIL	372,678.96	225.07	2,678.96	236,273.85	136,405.11	.63
TOTAL	PUBLIC SAFETY	372,678.96	225.07	2,678.96	236,273.85	136,405.11	.63
TOTAL	COURTHOUSE SECURITY	372,678.96	225.07	2,678.96	236,273.85	136,405.11	.63

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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	37.99	.00	227.94	1,084.06	.17
TOTAL	COUNTY COURT AT LAW #1	1,312.00	37.99	.00	227.94	1,084.06	.17
427241	CCL 2-CTY/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-CTY/DIST CT TECH	1,624.00	22.20	.00	187.60	1,436.40	.12
TOTAL	COUNTY COURT AT LAW #3	1,624.00	22.20	.00	187.60	1,436.40	.12
430241	CCL 4-CTY/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-CTY/DIST CT TECH	1,356.00	37.99	.00	303.92	1,052.08	.22
TOTAL	COUNTY COURT AT LAW #5	1,356.00	37.99	.00	303.92	1,052.08	.22
434241	9TH DC-CTY/DIST CT TECH	1,356.00	37.99	.00	656.62	699.38	.48
TOTAL	9TH DISTRICT COURT	1,356.00	37.99	.00	656.62	699.38	.48
436241	410TH DC-CTY/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-CTY/DIST CT TECH	1,312.00	37.99	.00	1,225.33	86.67	.93
TOTAL	221ST DISTRICT COURT	1,312.00	37.99	.00	1,225.33	86.67	.93
438241	284TH DC-CTY/DIST CT TECH	1,312.00	.00	.00	903.42	408.58	.69
TOTAL	284TH DISTRICT COURT	1,312.00	.00	.00	903.42	408.58	.69
439241	359TH DC-CTY/DIST CT TECH	1,312.00	22.20	.00	177.60	1,134.40	.14
TOTAL	359TH DISTRICT COURT	1,312.00	22.20	.00	177.60	1,134.40	.14
441241	418TH DC-CTY/DIST CT TECH	624.00	25.90	.00	181.30	442.70	.29
TOTAL	418TH DISTRICT COURT	624.00	25.90	.00	181.30	442.70	.29
442241	435TH DC-CTY/DIST CT TECH	1,456.00	.00	.00	303.92	1,152.08	.21
TOTAL	435TH DISTRICT COURT	1,456.00	.00	.00	303.92	1,152.08	.21
4659241	CT OPNS-CTY/DIST CT TECH	4,314.16	.00	22.20	3,179.76	1,134.40	.74
TOTAL	COURT OPERATIONS	4,314.16	.00	22.20	3,179.76	1,134.40	.74
TOTAL	JUDICIAL	22,350.81	222.26	22.20	11,317.49	11,033.32	.51
TOTAL	COURT TECHNOLOGY CNTY/DIS	22,350.81	222.26	22.20	11,317.49	11,033.32	.51

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FUND - 242 - JUSTICE CRT BLDG SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
457242	JP3 JUSTICE CT SECURITY	5,000.00	.00	1,786.98	1,786.98	3,213.02	.36
TOTAL	JUSTICE OF PEACE PCT 3	5,000.00	.00	1,786.98	1,786.98	3,213.02	.36
510242	BLD MNT JP SECURITY	61,441.00	.00	.00	.00	61,441.00	.00
TOTAL	BLDG MAINT/CONSTRUCTION	61,441.00	.00	.00	.00	61,441.00	.00
TOTAL	PUBLIC SAFETY	66,441.00	.00	1,786.98	1,786.98	64,654.02	.03
TOTAL	JUSTICE CRT BLDG SECURITY	66,441.00	.00	1,786.98	1,786.98	64,654.02	.03

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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	55,576.65	89.99	1,523.45	16,687.97	38,888.68	.30
TOTAL	JUSTICE OF PEACE PCT 1	55,576.65	89.99	1,523.45	16,687.97	38,888.68	.30
456243	JP 2 JUSTICE CT TECH	14,531.78	22.20	.00	12,685.60	1,846.18	.87
TOTAL	JUSTICE OF PEACE PCT 2	14,531.78	22.20	.00	12,685.60	1,846.18	.87
457243	JP 3 JUSTICE CT TECH	19,848.67	.00	5,062.17	14,066.54	5,782.13	.71
TOTAL	JUSTICE OF PEACE PCT 3	19,848.67	.00	5,062.17	14,066.54	5,782.13	.71
458243	JP 4 JUSTICE CT TECH	53,105.18	.00	5,905.18	49,933.86	3,171.32	.94
TOTAL	JUSTICE OF PEACE PCT 4	53,105.18	.00	5,905.18	49,933.86	3,171.32	.94
459243	JP 5 JUSTICE CT TECH	12,500.00	.00	.00	12,500.00	.00	1.00
TOTAL	JUSTICE OF PEACE PCT 5	12,500.00	.00	.00	12,500.00	.00	1.00
TOTAL	JUDICIAL	155,562.28	112.19	12,490.80	105,873.97	49,688.31	.68
TOTAL	JUSTICE CRT TECHNOLOGY	155,562.28	112.19	12,490.80	105,873.97	49,688.31	.68



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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	123,021.00	2,471.11	.00	43,322.28	79,698.72	.35
TOTAL	JUSTICE OF PEACE PCT 1	123,021.00	2,471.11	.00	43,322.28	79,698.72	.35
45612	JP 2-JUVENILE CASE DIV	53,293.00	2,152.12	.00	37,762.73	15,530.27	.71
TOTAL	JUSTICE OF PEACE PCT 2	53,293.00	2,152.12	.00	37,762.73	15,530.27	.71
45712	JP 3-JUVENILE CASE DIV	65,496.00	2,511.70	.00	46,621.91	18,874.09	.71
TOTAL	JUSTICE OF PEACE PCT 3	65,496.00	2,511.70	.00	46,621.91	18,874.09	.71
45812	JP 4-JUVENILE CASE DIV	63,971.00	2,455.00	.00	39,026.91	24,944.09	.61
TOTAL	JUSTICE OF PEACE PCT 4	63,971.00	2,455.00	.00	39,026.91	24,944.09	.61
TOTAL	JUDICIAL	305,781.00	9,589.93	.00	166,733.83	139,047.17	.55
TOTAL	JUVENILE CASE MANAGER	305,781.00	9,589.93	.00	166,733.83	139,047.17	.55

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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	18,260.99	.00	359,498.93	231,141.07	.61
TOTAL	ADULT PROBATION	590,640.00	18,260.99	.00	359,498.93	231,141.07	.61
TOTAL	PUBLIC SAFETY	590,640.00	18,260.99	.00	359,498.93	231,141.07	.61
TOTAL	BOND SUPERVISION	590,640.00	18,260.99	.00	359,498.93	231,141.07	.61

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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	1,180,579.92	6,074.25	.99
TOTAL	ADULT PROBATION	1,186,904.17	.00	.00	1,180,579.92	6,324.25	.99
TOTAL	PUBLIC SAFETY	1,186,904.17	.00	.00	1,180,579.92	6,324.25	.99
TOTAL	BASIC SUPERVISION	1,186,904.17	.00	.00	1,190,579.92	-3,675.75	1.00

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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	254,393.89	1,441.19	.99
TOTAL	ADULT PROBATION	255,835.08	.00	.00	254,393.89	1,441.19	.99
TOTAL	PUBLIC SAFETY	255,835.08	.00	.00	254,393.89	1,441.19	.99
TOTAL	COMMUNITY CORRECTIONS	255,835.08	.00	.00	254,393.89	1,441.19	.99

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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	50,629.18	292.24	.99
572821	IN-HOUSE COUNSELOR 18-19	.00	.00	.00	-116.84	116.84	.00
572822	AP - IN-HOUSE COUNSL FY19	20,748.18	.00	.00	20,748.18	.00	1.00
572921	PRETRIAL DIVERSION FY18	.00	.00	.00	-208.59	208.59	.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	100,497.93	617.67	.99
TOTAL	PUBLIC SAFETY	101,115.60	.00	.00	100,497.93	617.67	.99
TOTAL	MENTAL IMPAIRMENTS	101,115.60	.00	.00	100,497.93	617.67	.99

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SELECTION CRITERIA: ALL

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	92,713.96	-92,713.96	.00
49042	CONTRACT ELECT PAYROLL	.00	2,755.16	6,301.21	210,977.66	-210,977.66	.00
TOTAL	ELECTIONS	.00	2,755.16	6,301.21	303,691.62	-303,691.62	.00
TOTAL	ELECTIONS	.00	2,755.16	6,301.21	303,691.62	-303,691.62	.00
TOTAL	CONTRACT ELECTION SERVICE	.00	2,755.16	6,301.21	303,691.62	-303,691.62	.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	.00	73,876.89	107,649.91	.41
40670102	UASI 18-COM PREP & REG PL	392,767.00	4,254.52	113.27	71,627.58	321,139.42	.18
TOTAL	COM PREP & REGIONAL PLAN	574,293.80	4,254.52	113.27	145,504.47	428,789.33	.25
40670301	UASI 17-EOC/REG TECH SUST	169,207.67	4,882.08	7,500.00	55,694.50	113,513.17	.33
40670302	UASI 18-EOC/REG TECH SUST	162,955.00	342.00	11,077.94	100,832.18	62,122.82	.62
TOTAL	EOC/REG TECH SUSTAINMENT	332,162.67	5,224.08	18,577.94	156,526.68	175,635.99	.47
40670401	UASI 17-M & A	67,403.16	.00	3,759.99	12,036.63	55,366.53	.18
40670402	UASI 18-M & A	92,172.29	.00	98.10	8,006.25	84,166.04	.09
TOTAL	M & A	159,575.45	.00	3,858.09	20,042.88	139,532.57	.13
40670502	UASI 18-EOC ENHANCEMENTS	150,685.00	.00	.00	1,983.46	148,701.54	.01
TOTAL	EOC ENHANCEMENTS	150,685.00	.00	.00	1,983.46	148,701.54	.01
40670601	UASI 17-1ST RESP FC SPEC	470,300.00	.00	.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	.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	90,000.00	90,000.00	421,866.50	.18
TOTAL	1ST RESP LE SPEC RESPONSE	932,878.18	.00	90,000.00	92,253.98	840,624.20	.10
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	9,478.60	143,669.30	480,418.81	2,750,476.29	.15
TOTAL	EMERGENCY MANAGEMENT	3,230,895.10	9,478.60	143,669.30	480,418.81	2,750,476.29	.15
TOTAL	PUBLIC SAFETY	3,230,895.10	9,478.60	143,669.30	480,418.81	2,750,476.29	.15
TOTAL	MOCO GRANTS	3,230,895.10	9,478.60	143,669.30	480,418.81	2,750,476.29	.15

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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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SELECTION CRITERIA: ALL

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	1,915.00	15,461.38	3,038.62	.84
TOTAL	COUNTY CLERK	18,500.00	.00	1,915.00	15,461.38	3,038.62	.84
TOTAL	GENERAL ADMINISTRATION	18,500.00	.00	1,915.00	15,461.38	3,038.62	.84
TOTAL	CC VITAL RECORDS PRES FND	18,500.00	.00	1,915.00	15,461.38	3,038.62	.84

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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	.00	.00	-1,920,313.74	1,920,313.74	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	.00	.00	-1,920,313.74	1,920,313.74	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	.00	.00	-1,920,313.74	1,920,313.74	.00
TOTAL	GASB 34 CONVERSION FUND	.00	.00	.00	-1,920,313.74	1,920,313.74	.00

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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
3	DEBT SERVICE FUNDS	.00	.00	.00	6,957,995.10	-6,957,995.10	.00
TOTAL	DEBT SERVICE FUNDS	.00	.00	.00	6,957,995.10	-6,957,995.10	.00
TOTAL	DEBT SERVICE FUNDS	.00	.00	.00	6,957,995.10	-6,957,995.10	.00
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

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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
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
TOTAL	MONTG CO DEBT SERVICE	70,312,150.70	.00	.00	64,654,467.02	5,657,683.68	.92

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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	43,997.21	356,002.79	.11
TOTAL	MAJOR PROJ 2012 - IT	400,000.00	.00	11,335.64	43,997.21	356,002.79	.11
510120	COUNTY WIDE ROOF PROJECT	1,390,187.53	.00	64,660.80	773,845.00	616,342.53	.56
510121	AC NEW SECURITY IT ROOMS	70,000.00	14,628.00	824.67	19,092.67	50,907.33	.27
510122	JP3 CARPET INSTALL	57,438.93	.00	.00	57,438.93	.00	1.00
510123	VETERANS REMODEL	6,623.54	.00	.00	6,623.54	.00	1.00
510124	HVAC CONTROLS-JUV/BLD MNT	195,750.00	.00	139,471.87	195,750.00	.00	1.00
TOTAL	MAJOR PRO 2012-BLD MNT	1,720,000.00	14,628.00	204,957.34	1,052,750.14	667,249.86	.61
512121	A/C UNIT - JAIL	80,000.00	.00	.00	43,354.50	36,645.50	.54
TOTAL	CAPITAL PROJ 2012 - JAIL	80,000.00	.00	.00	43,354.50	36,645.50	.54
TOTAL	CAPITAL PROJECTS	2,400,000.00	14,628.00	216,292.98	1,140,101.85	1,259,898.15	.48
TOTAL	C/P-CERT OBLIGN 2012	2,400,000.00	14,628.00	216,292.98	1,140,101.85	1,259,898.15	.48

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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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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	117,000.00	.00	.00	10,000.00	107,000.00	.09
4066002	EM - RENOVATIONS	30,000.00	.00	.00	.00	30,000.00	.00
TOTAL	CAPITAL PROJ-EMERG MGMT	147,000.00	.00	.00	10,000.00	137,000.00	.07
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
4096001	NONDEPT - CO WIDE FACILIT	37,500.00	.00	35,000.00	35,000.00	2,500.00	.93
TOTAL	CAPITAL PROJ-CO WIDE FAC	37,500.00	.00	35,000.00	35,000.00	2,500.00	.93
45760001	JP3 FURNISHINGS	838.79	.00	.00	838.79	.00	1.00
TOTAL	CAPITAL PROJ-JP3	838.79	.00	.00	838.79	.00	1.00
46560001	REFLECTIVE TINT (CT HSE)	50,000.00	.00	34,216.00	34,216.00	15,784.00	.68
46560002	BULLETPROOF GLASS/REINFOR	175,000.00	.00	.00	.00	175,000.00	.00
TOTAL	CAPITAL PROJ-COURT OPER	225,000.00	.00	34,216.00	34,216.00	190,784.00	.15
49760001	TREASURER EEQUIPMENT	10,000.00	.00	3,806.78	3,806.78	6,193.22	.38
TOTAL	CAPITAL PROJ-TREASURER	10,000.00	.00	3,806.78	3,806.78	6,193.22	.38
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	934.70	.00	490,485.61	4,514.39	.99
50360002	COMPELLANT STORAGE-LOCAL	587,461.00	.00	159,414.28	159,414.28	428,046.72	.27
50360003	IT SECURITY SYSTEM	83,000.00	9,856.49	30,282.02	40,138.51	42,861.49	.48
TOTAL	CAPITAL PROJ-IT	1,165,461.00	10,791.19	189,696.30	690,038.40	475,422.60	.59
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	.00	244,626.88	5,373.12	.98
51089	EXTENSION OFFICE PARKING	828,188.30	1,231.50	819,725.30	828,188.30	.00	1.00
TOTAL	BLDG MAINT/CONSTRUCTION	2,652,017.27	1,231.50	822,650.30	1,075,740.18	1,576,277.09	.41
51060001	284th ADA REMODEL	41,000.00	1,727.82	7,923.86	9,651.68	31,348.32	.24
51060006	ELECTIONS REMODEL	58,332.04	.00	.78	58,332.04	.00	1.00
51060011	COUNTY WIDE ROOF MGMT	147,996.53	.00	.00	50,237.60	97,758.93	.34
51060012	HVAC CTRLS CDBG/LIBRARIES	215,094.92	.00	134,680.77	215,094.92	.00	1.00
51060013	ERP BUILD OUT	894.92	.00	.00	350.14	544.78	.39
51060015	COUNTY ATTORNEY BUILD OUT	18,635.76	.00	.00	18,635.76	.00	1.00
51060016	COUNTY WIDE ROOF PROJECT	12,373.54	.00	.00	.00	12,373.54	.00
56060001	RADIO TOWER	2,936,689.54	.00	1,031,564.07	1,382,538.07	1,554,151.47	.47
TOTAL	CAPITAL PROJ-BLDG MAINT	3,431,017.25	1,727.82	1,174,169.48	1,734,840.21	1,696,177.04	.51
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	261,717.00	.00	261,717.00	261,717.00	.00	1.00
TOTAL	CAPITAL PROJ-CIVIC CENTER	261,717.00	.00	261,717.00	261,717.00	.00	1.00
55160001	GENERATOR W/MAINTENANCE	28,884.00	.00	.00	28,884.00	.00	1.00



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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
TOTAL	CAPITAL PROJ-CONSTABLE 1	28,884.00	.00	.00	28,884.00	.00	1.00
6136001	DISTRICT 4 SUBSTATION	2,400,000.00	.00	.00	.00	2,400,000.00	.00
TOTAL	CAPITAL PROJ-DIST4 SUBSTA	2,400,000.00	.00	.00	.00	2,400,000.00	.00
63060001	FORENSICS CENTER	4,100,000.00	.00	24,715.25	70,615.00	4,029,385.00	.02
TOTAL	CAPITAL PROJ-FORENSICS	4,100,000.00	.00	24,715.25	70,615.00	4,029,385.00	.02
TOTAL	CAPITAL PROJECTS	14,719,144.34	13,750.51	2,545,971.11	3,946,696.36	10,772,447.98	.27
TOTAL	LOCAL CAPITAL PROJECTS	14,719,144.34	13,750.51	2,545,971.11	3,946,696.36	10,772,447.98	.27

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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	1,036,682.49	.00	535,167.76	762,789.13	273,893.36	.74
TOTAL	COMMISSIONER PCT 1	1,036,682.49	.00	535,167.76	762,789.13	273,893.36	.74
6134014	COMMISSIONER PCT 2	2,316,736.75	.00	434,181.75	1,922,724.24	394,012.51	.83
TOTAL	COMMISSIONER PCT 2	2,316,736.75	.00	434,181.75	1,922,724.24	394,012.51	.83
6144014	COMMISSIONER PCT 3	1,668,587.52	32,924.80	61,863.25	894,151.21	774,436.31	.54
TOTAL	COMMISSIONER PCT 3	1,668,587.52	32,924.80	61,863.25	894,151.21	774,436.31	.54
6154014	COMMISSIONER PCT 4	5,162,795.46	30,399.90	3,043,919.18	4,893,272.53	269,522.93	.95
TOTAL	COMMISSIONER PCT 4	5,162,795.46	30,399.90	3,043,919.18	4,893,272.53	269,522.93	.95
TOTAL	CAPITAL PROJECTS	10,184,802.22	63,324.70	4,075,131.94	8,472,937.11	1,711,865.11	.83
TOTAL	C/P ROAD BONDS 2016, \$60M	10,184,802.22	63,324.70	4,075,131.94	8,472,937.11	1,711,865.11	.83

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MONTGOMERY COUNTY, TEXAS  
DEPT/DIV EXPENDITURE SUMMARY

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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	1,171,732.83	.00	164,143.33	711,485.25	460,247.58	.61
TOTAL	COMMISSIONER PCT1	1,171,732.83	.00	164,143.33	711,485.25	460,247.58	.61
6134015	COMMISSIONER PCT 2	4,903,159.77	.00	2,832,371.45	3,962,312.00	940,847.77	.81
TOTAL	COMMISSIONER PCT 2	4,903,159.77	.00	2,832,371.45	3,962,312.00	940,847.77	.81
6144015	COMMISSIONER PCT 3	23,476,928.42	768,081.37	16,211,051.53	23,119,364.00	357,564.42	.98
TOTAL	COMMISSIONER PCT 3	23,476,928.42	768,081.37	16,211,051.53	23,119,364.00	357,564.42	.98
6154015	COMMISSIONER PCT 4	10,212,045.89	30,893.34	4,528,299.80	6,033,182.74	4,178,863.15	.59
TOTAL	COMMISSIONER PCT 4	10,212,045.89	30,893.34	4,528,299.80	6,033,182.74	4,178,863.15	.59
TOTAL	CAPITAL PROJECTS	39,763,866.91	798,974.71	23,735,866.11	33,826,343.99	5,937,522.92	.85
TOTAL	C/P ROAD BONDS 2016A	39,763,866.91	798,974.71	23,735,866.11	33,826,343.99	5,937,522.92	.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	11,939,273.56	86,008.94	7,229,129.40	11,761,607.38	177,666.18	.99
TOTAL	COMMISSIONER PCT1	11,939,273.56	86,008.94	7,229,129.40	11,761,607.38	177,666.18	.99
6134016	COMMISSIONER PCT 2	8,844,320.00	13,406.38	4,684,172.65	6,726,591.99	2,117,728.01	.76
TOTAL	COMMISSIONER PCT 2	8,844,320.00	13,406.38	4,684,172.65	6,726,591.99	2,117,728.01	.76
6144016	COMMISSIONER PCT3	15,074,980.18	17,935.00	1,317,527.37	1,947,326.71	13,127,653.47	.13
TOTAL	COMMISSIONER PCT3	15,074,980.18	17,935.00	1,317,527.37	1,947,326.71	13,127,653.47	.13
6154016	COMMISSIONER PCT4	5,082,132.33	.00	.00	.00	5,082,132.33	.00
TOTAL	COMMISSIONER PCT4	5,082,132.33	.00	.00	.00	5,082,132.33	.00
TOTAL	CAPITAL PROJECTS	40,940,706.07	117,350.32	13,230,829.42	20,435,526.08	20,505,179.99	.50
TOTAL	C/P ROAD BONDS 2018	40,940,706.07	117,350.32	13,230,829.42	20,435,526.08	20,505,179.99	.50

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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	4,035,025.45	4,356,642.38	14,643,357.62	.23
TOTAL	COMMISSIONER PCT 1	19,000,000.00	.00	4,035,025.45	4,356,642.38	14,643,357.62	.23
6134017	COMMISSIONER PCT 2	24,000,000.00	635,973.75	5,968,741.24	6,718,428.59	17,281,571.41	.28
TOTAL	COMMISSIONER PCT 2	24,000,000.00	635,973.75	5,968,741.24	6,718,428.59	17,281,571.41	.28
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	635,973.75	10,052,616.19	11,123,920.47	78,476,079.53	.12
TOTAL	C/P ROAD BONDS 2018B	89,600,000.00	635,973.75	10,052,616.19	11,123,920.47	78,476,079.53	.12

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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	.00	.00	.00	-2,193,704.87	2,193,704.87	.00
TOTAL	ENTERPRISE FUND	.00	.00	.00	-2,193,704.87	2,193,704.87	.00
TOTAL	ENTERPRISE FUND	.00	.00	.00	-2,193,704.87	2,193,704.87	.00
50002	249 TOLL PROJECT	73,416,931.06	43,947.74	38,407,188.27	67,003,010.85	6,413,920.21	.91
500020	WETLANDS MITIGATION	87,300.00	.00	.00	.00	87,300.00	.00
TOTAL	249 TOLL PROJECT	73,504,231.06	43,947.74	38,407,188.27	67,003,010.85	6,501,220.21	.91
50003	242 TOLL PROJECT	324,840.50	.00	.00	174,984.72	149,855.78	.54
TOTAL	242 TOLL PROJECT	324,840.50	.00	.00	174,984.72	149,855.78	.54
TOTAL	PUBLIC TRANSPORTATION	73,829,071.56	43,947.74	38,407,188.27	67,177,995.57	6,651,075.99	.91
TOTAL	TOLL ROAD AUTHORITY	73,829,071.56	43,947.74	38,407,188.27	64,984,290.70	8,844,780.86	.88

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MONTGOMERY COUNTY, TEXAS  
DEPT/DIV EXPENDITURE SUMMARY

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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	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	818,995.30	.00	25,184,415.03	-25,184,415.03	.00
4024	RETIREE HEALTH	.00	212,515.34	.00	2,492,520.06	-2,492,520.06	.00
4025	OPTIONAL BENEFITS	.00	145,107.06	.00	1,140,495.78	-1,140,495.78	.00
4028	COBRA COVERAGE	.00	1,250.13	.00	51,822.32	-51,822.32	.00
4029	EMPLOYEE LIFE	.00	12,311.32	.00	109,694.78	-109,694.78	.00
TOTAL	RISK MANAGEMENT	.00	1,190,179.15	.00	28,978,947.97	-28,978,947.97	.00
TOTAL	GENERAL ADMINISTRATION	.00	1,190,179.15	.00	28,978,947.97	-28,978,947.97	.00
TOTAL	SELF INSURANCE MEDICAL FD	.00	1,190,179.15	.00	28,978,947.97	-28,978,947.97	.00



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MONTGOMERY COUNTY, TEXAS  
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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	15,280.00	960,321.04	-960,321.04	.00
TOTAL	RISK MANAGEMENT	.00	.00	15,280.00	960,321.04	-960,321.04	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	15,280.00	960,321.04	-960,321.04	.00
TOTAL	SELF INSURANCE W/C FUND	.00	.00	15,280.00	960,321.04	-960,321.04	.00

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MONTGOMERY COUNTY, TEXAS  
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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	30,464.80	7,712.37	2,066,600.90	-2,066,600.90	.00
TOTAL	RISK MANAGEMENT	.00	30,464.80	7,712.37	2,066,600.90	-2,066,600.90	.00
TOTAL	GENERAL ADMINISTRATION	.00	30,464.80	7,712.37	2,066,600.90	-2,066,600.90	.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	30,464.80	7,712.37	2,066,600.90	-2,039,633.90	76.63

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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	22,718.01	77.49	995,165.59	-995,165.59	.00
TOTAL	RISK MANAGEMENT	.00	22,718.01	77.49	995,165.59	-995,165.59	.00
TOTAL	GENERAL ADMINISTRATION	.00	22,718.01	77.49	995,165.59	-995,165.59	.00
TOTAL	WELLNESS CLINIC	.00	22,718.01	77.49	995,165.59	-995,165.59	.00
TOTAL REPORT		742,844,493.27	22,362,859.81	103,473,497.24	490,426,628.33	252,417,864.94	.66



**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  
1<sup>st</sup> Assistant County Auditor

TO: Commissioners Court

FROM: Rakesh Pandey, County Auditor *RP*

DATE: July 9, 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 114.024.

If you have any questions, please do not hesitate to contact me.

RP/kgd

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MONTGOMERY COUNTY, TEXAS  
DEPT/DIV REVENUE SUMMARY

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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	201,433,116.75	.00	.00	200,481,239.19	951,877.56	1.00
TOTAL	GENERAL FUND	201,433,116.75	.00	.00	200,481,239.19	951,877.56	1.00
TOTAL	GENERAL FUND	201,433,116.75	.00	.00	200,481,239.19	951,877.56	1.00
601	PERMITS	550,000.00	.00	.00	430,525.00	119,475.00	.78
TOTAL	PERMITS	550,000.00	.00	.00	430,525.00	119,475.00	.78
TOTAL	GENERAL ADMINISTRATION	550,000.00	.00	.00	430,525.00	119,475.00	.78
499	TAX ASSESSOR/COLLECTOR	5,275,823.00	.00	.00	5,167,470.04	108,352.96	.98
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	4,360.86	2,379.14	.65
4993	TAX A/C-VTR DIVISION	.00	.00	.00	2,500.00	-2,500.00	.00
4995	TAX A/C-ECONOMIC DEVELOP.	2,511,035.00	.00	.00	1,782,602.12	728,432.88	.71
TOTAL	TAX ASSESSOR/COLLECTOR	7,805,291.00	.00	.00	6,961,154.11	844,136.89	.89
TOTAL	FINANCIAL ADMINISTRATION	7,805,291.00	.00	.00	6,961,154.11	844,136.89	.89
6511	MEMORIAL LIBRARY	150,000.00	.00	.00	68,610.76	81,389.24	.46
TOTAL	MEMORIAL LIBRARY	150,000.00	.00	.00	68,610.76	81,389.24	.46
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	70,500.76	79,499.24	.47
4902	VOTER REGISTRATION	4,127.25	.00	.00	4,127.25	.00	1.00
TOTAL	ELECTIONS	4,127.25	.00	.00	4,127.25	.00	1.00
TOTAL	ELECTIONS	4,127.25	.00	.00	4,127.25	.00	1.00
509	BLDG CUSTODIAL SERVICES	.00	.00	.00	3,251.67	-3,251.67	.00
TOTAL	BLDG CUSTODIAL SERVICES	.00	.00	.00	3,251.67	-3,251.67	.00
5121	JAIL	26,350,000.00	.00	.00	22,588,667.01	3,761,332.99	.86
TOTAL	JAIL	26,350,000.00	.00	.00	22,588,667.01	3,761,332.99	.86
513	CONVENTION CENTER COMPLEX	1,280,000.00	.00	.00	1,008,317.08	271,682.92	.79
TOTAL	CONVENTION CENTER COMPLEX	1,280,000.00	.00	.00	1,008,317.08	271,682.92	.79
TOTAL	FACILITIES	27,630,000.00	.00	.00	23,600,235.76	4,029,764.24	.85
4003	LIRAP-VEH EMISSIONS PROG	.00	.00	.00	2,425.64	-2,425.64	.00
TOTAL	COUNTY JUDGE	.00	.00	.00	2,425.64	-2,425.64	.00
6303	FORENSIC SERVICES	111,000.00	.00	.00	128,294.90	-17,294.90	1.16
630313	FORENSICS DEPT ACER GRANT	.00	.00	.00	7,740.00	-7,740.00	.00
TOTAL	MEDICAL HEALTH	111,000.00	.00	.00	136,034.90	-25,034.90	1.23

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MONTGOMERY COUNTY, TEXAS  
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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
633	ANIMAL CONTROL	30,000.00	.00	.00	14,465.00	15,535.00	.48
TOTAL	ANIMAL CONTROL	30,000.00	.00	.00	14,465.00	15,535.00	.48
6331	ANIMAL SHELTER	.00	.00	.00	121,975.22	-121,975.22	.00
63311	ANIMAL SHELTER DONATIONS	.00	.00	.00	89,858.79	-89,858.79	.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-2017WW	.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	449,835.97	-429,835.97	22.49
640	CHILD WELFARE	.00	.00	.00	163.74	-163.74	.00
64011	CONCRETE SERVICES	.00	.00	.00	-669.19	669.19	.00
TOTAL	CHILD WELFARE	.00	.00	.00	-505.45	505.45	.00
TOTAL	HEALTH AND WELFARE	161,000.00	.00	.00	602,256.06	-441,256.06	3.74
426	COUNTY COURT AT LAW #1	84,000.00	.00	.00	63,000.00	21,000.00	.75
TOTAL	COUNTY COURT AT LAW #1	84,000.00	.00	.00	63,000.00	21,000.00	.75
427	COUNTY COURT AT LAW #2	84,000.00	.00	.00	63,000.00	21,000.00	.75
TOTAL	COUNTY COURT AT LAW #2	84,000.00	.00	.00	63,000.00	21,000.00	.75
429	COUNTY COURT AT LAW #3	84,000.00	.00	.00	63,000.00	21,000.00	.75
TOTAL	COUNTY COURT AT LAW #3	84,000.00	.00	.00	63,000.00	21,000.00	.75
430	COUNTY COURT AT LAW #4	84,000.00	.00	.00	63,000.00	21,000.00	.75
TOTAL	COUNTY COURT AT LAW #4	84,000.00	.00	.00	63,000.00	21,000.00	.75
431	COUNTY COURT AT LAW #5	84,000.00	.00	.00	63,000.00	21,000.00	.75
TOTAL	COUNTY COURT AT LAW #5	84,000.00	.00	.00	63,000.00	21,000.00	.75
4351	DISTRICT ATTORNEY	84,384.00	.00	.00	289,516.33	-205,132.33	3.43
435111	DA NO REFUSAL GRANT	143,603.07	.00	.00	73,249.04	70,354.03	.51
435113	ICE-HOMELAND SEC INVESTIG	.00	.00	.00	-810.86	810.86	.00
435151	DA VICTIM COORD FY18	.00	.00	.00	37,581.63	-37,581.63	.00
435171	DA DVI FY19	.00	.00	.00	35,838.75	-35,838.75	.00
435180	SMART PROSECUTION INITV	359,729.00	.00	.00	42,607.93	317,121.07	.12
4354	D. A. STATE FUNDS	24,085.60	.00	.00	20,163.14	3,922.46	.84
TOTAL	DISTRICT ATTORNEY	611,801.67	.00	.00	498,145.96	113,655.71	.81
43921	359TH-VTC/TVC 18-19	.00	.00	.00	54,046.42	-54,046.42	.00
TOTAL	359TH DISTRICT COURT	.00	.00	.00	54,046.42	-54,046.42	.00
455	JUSTICE OF PEACE PCT 1	81,000.00	.00	.00	65,055.47	15,944.53	.80
TOTAL	JUSTICE OF PEACE PCT 1	81,000.00	.00	.00	65,055.47	15,944.53	.80
456	JUSTICE OF PEACE PCT 2	124,500.00	.00	.00	104,042.83	20,457.17	.84
TOTAL	JUSTICE OF PEACE PCT 2	124,500.00	.00	.00	104,042.83	20,457.17	.84

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MONTGOMERY COUNTY, TEXAS  
DEPT/DIV REVENUE SUMMARY

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SELECTION CRITERIA: ALL

FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4571	JP NO 3-TCID CONTRACT	55,733.00	.00	.00	36,375.80	19,357.20	.65
TOTAL	JUSTICE OF PEACE PCT 3	55,733.00	.00	.00	36,375.80	19,357.20	.65
458	JUSTICE OF PEACE PCT 4	105,200.00	.00	.00	83,555.73	21,644.27	.79
TOTAL	JUSTICE OF PEACE PCT 4	105,200.00	.00	.00	83,555.73	21,644.27	.79
459	JUSTICE OF PEACE PCT 5	60,500.00	.00	.00	44,097.96	16,402.04	.73
TOTAL	JUSTICE OF PEACE PCT 5	60,500.00	.00	.00	44,097.96	16,402.04	.73
TOTAL	JUDICIAL	1,458,734.67	.00	.00	1,200,320.17	258,414.50	.82
4751	COUNTY ATTORNEY	.00	.00	.00	13,020.00	-13,020.00	.00
4754	CO ATTORNEY STATE FUNDS	70,000.00	.00	.00	71,143.00	-1,143.00	1.02
4755	CO ATTORNEY TITLE IVE GRN	.00	.00	.00	-57,706.13	57,706.13	.00
TOTAL	COUNTY ATTORNEY	70,000.00	.00	.00	26,456.87	43,543.13	.38
4771	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	122,775.71	6,724.29	.95
TOTAL	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	122,775.71	6,724.29	.95
TOTAL	LEGAL SERVICES	199,500.00	.00	.00	149,232.58	50,267.42	.75
4066190	HSGP-REG TEAM SUSTAINMENT	93,880.51	.00	.00	196,703.65	-102,823.14	2.10
TOTAL	HSGP-REG TEAM SUSTAINMENT	93,880.51	.00	.00	196,703.65	-102,823.14	2.10
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-BOC SUSTAINMENT	115,075.61	.00	.00	159,089.50	-44,013.89	1.38
TOTAL	HSGP-BOC SUSTAINMENT	115,075.61	.00	.00	159,089.50	-44,013.89	1.38
4066195	HSGP-PUBLIC SAFETY VIDEO	-1.33	.00	.00	706,242.68	-706,244.01	*****
TOTAL	HSGP-PUBLIC SAFETY VIDEO	-1.33	.00	.00	706,242.68	-706,244.01	*****
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	854,675.00	64,648.00	.93
TOTAL	FIRE MARSHAL	919,323.00	.00	.00	854,675.00	64,648.00	.93
55112	CONSTABLE 1-SJRA SUB UNIT	263,906.00	.00	.00	174,835.36	89,070.64	.66
55113	CONSTABLE 1-WISD SUB UNIT	492,476.00	.00	.00	371,554.88	120,921.12	.75
551131	CONST 1-WISD TRUANCY SUBU	105,300.00	.00	.00	66,941.61	38,358.39	.64
55115	CONST PCT 1 SALE/COMM	10,888.15	.00	.00	16,035.68	-5,147.53	1.47
TOTAL	CONSTABLE PCT 1	872,570.15	.00	.00	629,367.53	243,202.62	.72
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	4,440.52	13,903.23	.24
551170	NRA TRAINING GRANT - FY19	3,220.50	.00	.00	.00	3,220.50	.00
TOTAL	CONSTABLE PCT 1	23,064.25	.00	.00	4,440.52	18,623.73	.19

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
55215	CONST PCT 2 SALE/COMM	7,747.48	.00	.00	10,619.74	-2,872.26	1.37
TOTAL	CONSTABLE PCT 2	7,747.48	.00	.00	10,619.74	-2,872.26	1.37
55312	CONSTABLE 3-RMUD SUB UNIT	704,885.00	.00	.00	423,148.85	281,736.15	.60
55313	CON 3-TWNH-INTERNT CRIME	79,992.00	.00	.00	62,996.58	16,995.42	.79
553132	CONST 3 - ELEC DET K9	.00	.00	.00	707.14	-707.14	.00
553134	CONST 3 - NRA GRANT FY17	.00	.00	.00	3,220.50	-3,220.50	.00
55314	CONSTABLE 3/MUD 94 UNIT	243,175.00	.00	.00	156,532.90	86,642.10	.64
55315	CONST PCT 3 SALE/COMM	6,104.51	.00	.00	6,104.51	.00	1.00
55316	CONSTABLE 3-SAFE HARBOR	184,610.00	.00	.00	120,722.17	63,887.83	.65
55317	TRAFFIC MGT SPEED TRAILER	9,977.00	.00	.00	.00	9,977.00	.00
55318	CONSTABLE 3-SPRING CRK UD	387,069.47	.00	.00	239,350.00	147,719.47	.62
55319	CONSTABLE 3 - STEP IDM	9,984.71	.00	.00	2,540.55	7,444.16	.25
TOTAL	CONSTABLE PCT 3	1,625,797.69	.00	.00	1,015,323.20	610,474.49	.62
553136	NRA TRAINING GRANT - FY19	3,741.80	.00	.00	3,670.80	71.00	.98
TOTAL	CONSTABLE PCT 3	3,741.80	.00	.00	3,670.80	71.00	.98
55411	CONST 4-RIVERWALK POA	72,408.00	.00	.00	41,015.79	31,392.21	.57
55415	CONST PCT 4 SALE/COMM	19,664.28	.00	.00	24,098.62	-4,434.34	1.23
55416	CONST PCT 4 MOCONET	2,000.00	.00	.00	462.13	1,537.87	.23
TOTAL	CONSTABLE PCT 4	94,072.28	.00	.00	65,576.54	28,495.74	.70
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
55417	CONST 4/CIOT	4,984.99	.00	.00	.00	4,984.99	.00
55418	CONST4-STEP IDM	9,925.68	.00	.00	4,313.96	5,611.72	.43
554190	NRA TRAINING GRANT - FY19	2,978.00	.00	.00	2,978.00	.00	1.00
TOTAL	CONSTABLE PCT 4	22,688.67	.00	.00	62,462.64	-39,773.97	2.75
55512	CONST 5-MAG ISD SUB UNIT	1,311,767.00	.00	.00	821,550.56	490,216.44	.63
55515	CONST PCT 5 SALE/COMM	735.22	.00	.00	6,946.18	-6,210.96	9.45
TOTAL	CONSTABLE PCT 5	1,312,502.22	.00	.00	828,496.74	484,005.48	.63
55517	CONST 5 - AED GRANT	.00	.00	.00	3,399.20	-3,399.20	.00
55518	STEP COMPREHENSIVE	12,018.80	.00	.00	3,274.05	8,744.75	.27
55519	STEP IDM	9,996.90	.00	.00	830.50	9,166.40	.08
TOTAL	CONSTABLE PCT 5	22,015.70	.00	.00	7,503.75	14,511.95	.34
5601	SHERIFF	140,197.07	.00	.00	146,460.62	-6,263.55	1.04
56011	SHERIFF/ALARM DIVISION	1,100,000.00	.00	.00	614,196.50	485,803.50	.56
5601222	SHERIFF/STEP IDM (DWI)	9,985.78	.00	.00	4,604.05	5,381.73	.46
5601224	STEP COMPREHENSIVE	105,103.00	.00	.00	90,128.99	14,974.01	.86
5601406	SHERIFF/AUTO THEFT/YR25	10,000.00	.00	.00	187,666.60	-177,666.60	18.77
560150	SHERIFF/HOMELAND SECURITY	800.00	.00	.00	107,700.00	-106,900.00	134.63
5601503	NRA TRAINING GRANT - FY19	3,710.00	.00	.00	3,710.00	.00	1.00
5601513	US MARSHALS-JLEO	84,000.00	.00	.00	39,557.79	44,442.21	.47
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



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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	24,329.97	10,870.03	.69
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	830,195.90	492,844.10	.63
560163	SHERIFF/MTG CTY RADIO SYS	103,000.00	.00	.00	254,292.08	-151,292.08	2.47
5601635	S/O DISPATCH UPGRADES	1,258.82	.00	.00	47,451.31	-46,192.49	37.70
5601712	SHERIFF - JAG FY17	.00	.00	.00	48,443.00	-48,443.00	.00
56017121	FY18 JAG - BODY CAMERAS	49,095.00	.00	.00	49,095.00	.00	1.00
5601726	SHERIFF/HIDTA GRANT YR8	-8,152.42	.00	.00	.00	-8,152.42	.00
5601730	SHERIFF/MOCONET	8,500.00	.00	.00	.00	8,500.00	.00
5601741	SHERIFF/HIDTA MOCONET YR8	-646.00	.00	.00	.00	-646.00	.00
56018	SHERIFF/ACADEMY	5,000.00	.00	.00	818.67	4,181.33	.16
56019	SHERIFF/CRIME LAB	20,000.00	.00	.00	18,065.00	1,935.00	.90
56022	WALDEN SUB-UNIT	156,740.00	.00	.00	104,263.30	52,476.70	.67
56023	TOWN CENTER SUB-UNIT	9,306,816.00	.00	.00	6,175,708.83	3,131,107.17	.66
560231	TOWN CENTER - SAFE HARBOR	92,086.00	.00	.00	57,634.43	34,451.57	.63
56024	SHERIFF/WESTWOOD MAG ID	388,423.00	.00	.00	155,884.00	232,539.00	.40
56025	SOUTH MONT CNTY MUD	601,959.00	.00	.00	293,591.15	308,367.85	.49
56027	SHERIFF MUD 113	307,932.00	.00	.00	105,160.37	202,771.63	.34
560801	HIDTA YEAR 9	119,338.22	.00	.00	85,024.08	34,314.14	.71
560802	HIDTA YEAR 10	83,400.00	.00	.00	.00	83,400.00	.00
TOTAL	HIDTA	202,738.22	.00	.00	85,024.08	117,714.14	.42
TOTAL	SHERIFF	14,132,785.47	.00	.00	9,443,981.64	4,688,803.83	.67
5601614	SHERIFF - SAVNS	.00	.00	.00	19,031.17	-19,031.17	.00
TOTAL	SHERIFF	.00	.00	.00	19,031.17	-19,031.17	.00
5711	JUVENILE PROBATION-ADM	125,000.00	.00	.00	102,448.14	22,551.86	.82
571112	HGAC-JUVENILE MH SERVICES	.00	.00	.00	562.50	-562.50	.00
5711133	JUV PROBATION-NSLP 18-19	40,339.52	.00	.00	40,339.52	.00	1.00
571114	HGAC-JUVENILE MH SERVICES	.00	.00	.00	2,382.50	-2,382.50	.00
571115	HGAC-JUV MH SERVICES FY19	18,500.00	.00	.00	.00	18,500.00	.00
5711529	JJAEP SUPPLEMENTAL-GRNT W	.00	.00	.00	26,722.00	-26,722.00	.00
TOTAL	JUVENILE PROBATION	183,839.52	.00	.00	172,454.66	11,384.86	.94
57221	ADULT PROBATION SUPERVISN	1,664,206.30	.00	.00	813,402.09	850,804.21	.49
57251	ADULT PROB/COMMNTY CORR	381,514.61	.00	.00	171,844.18	209,670.43	.45
57271	ADULT PROB/MENTAL IMPAIR	59,622.19	.00	.00	34,507.40	25,114.79	.58
57281	IN-HOUSE COUNSELOR	34,216.46	.00	.00	13,660.23	20,556.23	.40
57291	PRE-TRIAL DIVERSION	61,468.57	.00	.00	32,005.96	29,462.61	.52
TOTAL	ADULT PROBATION	2,201,028.13	.00	.00	1,065,419.86	1,135,608.27	.48
TOTAL	PUBLIC SAFETY	21,624,435.90	.00	.00	15,245,059.62	6,379,376.28	.70
6291	AIRPORT MAINTENANCE	600,000.00	.00	.00	459,508.59	140,491.41	.77
629141	CUSTOMS OPERATIONS	70,000.00	.00	.00	76,659.10	-6,659.10	1.10
TOTAL	CUSTOMS	70,000.00	.00	.00	76,659.10	-6,659.10	1.10

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
TOTAL	AIRPORT	670,000.00	.00	.00	536,167.69	133,832.31	.80
TOTAL	PUBLIC TRANSPORTATION	670,000.00	.00	.00	536,167.69	133,832.31	.80
TOTAL	GENERAL FUND	261,686,205.57	.00	.00	249,280,818.19	12,405,387.38	.95

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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	923.06	-873.06	18.46
TOTAL	DISTRICT ATTORNEY	50.00	.00	.00	923.06	-873.06	18.46
4752	CTY ATTY WORTHLESS CHECKS	9,000.00	.00	.00	4,085.42	4,914.58	.45
TOTAL	COUNTY ATTORNEY	9,000.00	.00	.00	4,085.42	4,914.58	.45
TOTAL	GENERAL ADMINISTRATION	9,050.00	.00	.00	5,008.48	4,041.52	.55
2	SPECIAL REVENUE FUNDS	.00	.00	.00	35,000.00	-35,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	35,000.00	-35,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	35,000.00	-35,000.00	.00
TOTAL	ATTY ADMINISTRATION	9,050.00	.00	.00	40,008.48	-30,958.48	4.42

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FUND - 212 - FORFEITURES

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
4353	D A FORFEITURES	331,525.81	.00	.00	277,164.50	54,361.31	.84
TOTAL	DISTRICT ATTORNEY	331,525.81	.00	.00	277,164.50	54,361.31	.84
5432	FIRE MARSHAL FORFEITURES	.00	.00	.00	243.69	-243.69	.00
TOTAL	FIRE MARSHAL	.00	.00	.00	243.69	-243.69	.00
5513	CONSTBLE #1-FORFEITURES	2,000.00	.00	.00	580.13	1,419.87	.29
TOTAL	CONSTABLE PCT 1	2,000.00	.00	.00	580.13	1,419.87	.29
5522	CNSTBL 2 STATE FORFEITURE	6,600.00	.00	.00	12,816.32	-6,216.32	1.94
55221	CONST 2 FEDERAL FORF	.00	.00	.00	15.03	-15.03	.00
TOTAL	CONSTABLE PCT 2	6,600.00	.00	.00	12,831.35	-6,231.35	1.94
5532	CNSTBL # 3 FORFEITURES	13,000.00	.00	.00	7,016.07	5,983.93	.54
TOTAL	CONSTABLE PCT 3	13,000.00	.00	.00	7,016.07	5,983.93	.54
5542	CNSTBL # 4 FORFEITURES	20,000.00	.00	.00	41,463.37	-21,463.37	2.07
TOTAL	CONSTABLE PCT 4	20,000.00	.00	.00	41,463.37	-21,463.37	2.07
5552	CONSTABLE PCT 5-FORFEITUR	53,000.00	.00	.00	14,653.62	38,346.38	.28
TOTAL	CONSTABLE PCT 5	53,000.00	.00	.00	14,653.62	38,346.38	.28
5604	SHERIFF FORFEITURES	450,000.00	.00	.00	559,255.80	-109,255.80	1.24
5604731	SHER MOCONET FORFEITURES	550,000.00	.00	.00	353,182.68	196,817.32	.64
5606	SHERIFF FED FORF	650,000.00	.00	.00	169,806.95	480,193.05	.26
TOTAL	SHERIFF	1,650,000.00	.00	.00	1,082,245.43	567,754.57	.66
TOTAL	PUBLIC SAFETY	2,076,125.81	.00	.00	1,436,198.16	639,927.65	.69
TOTAL	FORFEITURES	2,076,125.81	.00	.00	1,436,198.16	639,927.65	.69

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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	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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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	8,256,132.47	-7,520,732.47	11.23
TOTAL	SPECIAL REVENUE FUNDS	735,400.00	.00	.00	8,256,132.47	-7,520,732.47	11.23
TOTAL	SPECIAL REVENUE FUNDS	735,400.00	.00	.00	8,256,132.47	-7,520,732.47	11.23
4381	284TH D C-2ND REGION CONT	110,859.00	.00	.00	60,450.19	50,408.81	.55
TOTAL	284TH DISTRICT COURT	110,859.00	.00	.00	60,450.19	50,408.81	.55
465	COURT OPERATIONS	857,500.00	.00	.00	457,274.53	400,225.47	.53
TOTAL	COURT OPERATIONS	857,500.00	.00	.00	457,274.53	400,225.47	.53
4652	DRUG COURT	175,000.00	.00	.00	173,612.44	1,387.56	.99
TOTAL	DRUG COURT	175,000.00	.00	.00	173,612.44	1,387.56	.99
46521	DRUG COURT-DWI COURT	135,000.00	.00	.00	127,558.65	7,441.35	.94
TOTAL	DRUG COURT-DWI COURT	135,000.00	.00	.00	127,558.65	7,441.35	.94
TOTAL	JUDICIAL	1,278,359.00	.00	.00	818,895.81	459,463.19	.64
TOTAL	JURY	2,013,759.00	.00	.00	9,075,028.28	-7,061,269.28	4.51

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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	36,565,716.40	.00	.00	33,323,230.32	3,242,486.08	.91
TOTAL	SPECIAL REVENUE FUNDS	36,565,716.40	.00	.00	33,323,230.32	3,242,486.08	.91
TOTAL	SPECIAL REVENUE FUNDS	36,565,716.40	.00	.00	33,323,230.32	3,242,486.08	.91
6142	RECYCLE STATION-PCT 3	95,508.38	.00	.00	112,384.78	-16,876.40	1.18
TOTAL	COMMISSIONER PCT 3	95,508.38	.00	.00	112,384.78	-16,876.40	1.18
TOTAL	CONSERVATION	95,508.38	.00	.00	112,384.78	-16,876.40	1.18
61380	MONT CO PCT2 PARKS	12,146.20	.00	.00	12,146.20	.00	1.00
TOTAL	PCT 2 FACILITIES	12,146.20	.00	.00	12,146.20	.00	1.00
TOTAL	COMMISSIONER PCT 2	12,146.20	.00	.00	12,146.20	.00	1.00
61480	SOUTH COUNTY COMM CENTER	53,866.00	.00	.00	63,911.00	-10,045.00	1.19
TOTAL	PCT 3 PARKS AND COMM CEN	53,866.00	.00	.00	63,911.00	-10,045.00	1.19
TOTAL	COMMISSIONER PCT 3	53,866.00	.00	.00	63,911.00	-10,045.00	1.19
61532	16 FLOODS/CDBG DR INFRAST	3,047,804.00	.00	.00	.00	3,047,804.00	.00
61580	EAST MC SENIOR CENTER	975.00	.00	.00	2,775.00	-1,800.00	2.85
TOTAL	PCT 4 PARKS AND COMM CENT	975.00	.00	.00	2,775.00	-1,800.00	2.85
TOTAL	COMMISSIONER PCT 4	3,048,779.00	.00	.00	2,775.00	3,046,004.00	.00
TOTAL	FACILITIES	3,114,791.20	.00	.00	78,832.20	3,035,959.00	.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	109,095.93	-109,095.93	.00
TOTAL	COMMISSIONER PCT 1	.00	.00	.00	109,095.93	-109,095.93	.00
613	COMMISSIONER PCT 2	73,570.11	.00	.00	90,049.99	-16,479.88	1.22
TOTAL	COMMISSIONER PCT 2	73,570.11	.00	.00	90,049.99	-16,479.88	1.22
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	26,864.17	.00	.00	27,364.17	-500.00	1.02
TOTAL	COMMISSIONER PCT 3	26,864.17	.00	.00	27,364.17	-500.00	1.02
615	COMMISSIONER PCT 4	812,845.35	.00	.00	834,276.35	-21,431.00	1.03
TOTAL	COMMISSIONER PCT 4	812,845.35	.00	.00	834,276.35	-21,431.00	1.03
TOTAL	PUBLIC TRANSPORTATION	942,110.63	.00	.00	1,089,617.44	-147,506.81	1.16

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FUND - 216 - ROAD AND BRIDGE

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
TOTAL	ROAD AND BRIDGE	40,956,081.61	.00	.00	34,604,064.74	6,352,016.87	.84



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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	1,122,044.62	-111,891.10	1.11
TOTAL	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	1,122,044.62	-111,891.10	1.11
TOTAL	SPECIAL REVENUE FUNDS	1,010,153.52	.00	.00	1,122,044.62	-111,891.10	1.11
TOTAL	SHERIFF COMMISSARY	1,010,153.52	.00	.00	1,122,044.62	-111,891.10	1.11

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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	76,412.51	.00	.00	195,516.65	-119,104.14	2.56
65118	GENEALOGY GIFT/RONALD JAC	710.00	.00	.00	1,885.00	-1,175.00	2.65
TOTAL	MEMORIAL LIBRARY	77,122.51	.00	.00	197,401.65	-120,279.14	2.56
TOTAL	CULTURE AND RECREATION	77,122.51	.00	.00	197,401.65	-120,279.14	2.56
TOTAL	MEMORIAL LIBRARY - SPECIA	77,122.51	.00	.00	197,401.65	-120,279.14	2.56

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FUND - 219 - COMMUNITY DEVELOPMENT

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
50	HEALTH AND WELFARE	68,315.14	.00	.00	105,278.64	-36,963.50	1.54
TOTAL	HEALTH AND WELFARE	68,315.14	.00	.00	105,278.64	-36,963.50	1.54
64202	CDBG - YEAR 20	.00	.00	.00	1,000,500.00	-1,000,500.00	.00
64203	CDBG YEAR 21	2,597,984.00	.00	.00	696,991.74	1,900,992.26	.27
642612	WILLIS BLDG-PROG INC	27,312.87	.00	.00	29,252.50	-1,939.63	1.07
6426121	LONESTAR BLDG-PROG INC	21,661.28	.00	.00	24,160.00	-2,498.72	1.12
642613	MAGNOLIA BLDG-PROG INC	6,252.25	.00	.00	9,060.00	-2,807.75	1.45
6426132	MAGNOLIA CLINIC-PROG INC	13,811.17	.00	.00	24,050.00	-10,238.83	1.74
642615	SPLENDORA BLDG-PROG INC	29,497.34	.00	.00	42,050.00	-12,552.66	1.43
64296	CDBG/\$2,118,292 - YEAR 16	.00	.00	.00	10,201.40	-10,201.40	.00
64297	CDBG/\$2,244,177 - YEAR 17	.00	.00	.00	17,234.94	-17,234.94	.00
64298	CDBG/\$2,172,630 - YEAR 18	.00	.00	.00	18,970.17	-18,970.17	.00
64299	CDBG/\$2,301,631 - YEAR 19	.00	.00	.00	98,250.23	-98,250.23	.00
TOTAL	CDBG/\$1.7MIL-YEAR 1	2,696,518.91	.00	.00	1,970,720.98	725,797.93	.73
64396	HOME YEAR 16	688,627.00	.00	.00	29,825.87	658,801.13	.04
TOTAL	HOME PROGRAM/\$750K-YR 1	688,627.00	.00	.00	29,825.87	658,801.13	.04
64408	HESG YEAR 8	219,997.00	.00	.00	22,562.39	197,434.61	.10
TOTAL	CDBG DISASTER REC GRANT	219,997.00	.00	.00	22,562.39	197,434.61	.10
TOTAL	HEALTH AND WELFARE	3,673,458.05	.00	.00	2,128,387.88	1,545,070.17	.58
TOTAL	COMMUNITY DEVELOPMENT	3,673,458.05	.00	.00	2,128,387.88	1,545,070.17	.58

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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	237,796.26	57,391.74	.81
TOTAL	SPECIAL REVENUE FUNDS	295,188.00	.00	.00	237,796.26	57,391.74	.81
TOTAL	SPECIAL REVENUE FUNDS	295,188.00	.00	.00	237,796.26	57,391.74	.81
TOTAL	LAW LIBRARY	295,188.00	.00	.00	237,796.26	57,391.74	.81

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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	.00	.00	.00	25,631.50	-25,631.50	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	25,631.50	-25,631.50	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	25,631.50	-25,631.50	.00
5711470	JUV PROB/STATE AID-A/19	9,729.23	.00	.00	1,657,449.97	-1,647,720.74	170.36
571156	JUV JUS ALT ED PGR-P/19	.00	.00	.00	439,400.61	-439,400.61	.00
571184	JUV PROB/RDA PROG	.00	.00	.00	-220,929.54	220,929.54	.00
TOTAL	JUVENILE PROBATION	9,729.23	.00	.00	1,875,921.04	-1,866,191.81	192.81
TOTAL	PUBLIC SAFETY	9,729.23	.00	.00	1,875,921.04	-1,866,191.81	192.81
TOTAL	JUVENILE PROBATION-STATE	9,729.23	.00	.00	1,901,552.54	-1,891,823.31	195.45

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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	467,549.14	62,966.86	.88
TOTAL	COUNTY CLERK	530,516.00	.00	.00	467,549.14	62,966.86	.88
TOTAL	GENERAL ADMINISTRATION	530,516.00	.00	.00	467,549.14	62,966.86	.88
TOTAL	RECORDS MGMT/PRESERVATION	530,516.00	.00	.00	467,549.14	62,966.86	.88

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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	.00	.00	41,500.00	-2,768.00	1.07
TOTAL	DISTRICT ATTORNEY	38,732.00	.00	.00	41,500.00	-2,768.00	1.07
TOTAL	JUDICIAL	38,732.00	.00	.00	41,500.00	-2,768.00	1.07
TOTAL	PRE-TRIAL DIVERSION FUND	38,732.00	.00	.00	41,500.00	-2,768.00	1.07

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FUND - 232 - AIRPORT GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ BUD
629136	16MPCONRO	.00	.00	.00	827.09	-827.09	.00
62916	TAXIWAY G & F DESIGN/CNST	126,000.00	.00	.00	.00	126,000.00	.00
TOTAL	AIRPORT	126,000.00	.00	.00	827.09	125,172.91	.01
TOTAL	PUBLIC TRANSPORTATION	126,000.00	.00	.00	827.09	125,172.91	.01
TOTAL	AIRPORT GRANTS	126,000.00	.00	.00	827.09	125,172.91	.01



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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	.00	.00	15,743,692.00	1,250,820.00	.93
TOTAL	MENTAL HEALTH	16,994,512.00	.00	.00	15,743,692.00	1,250,820.00	.93
TOTAL	HEALTH AND WELFARE	16,994,512.00	.00	.00	15,743,692.00	1,250,820.00	.93
TOTAL	MENTAL HEALTH FACILITY	16,994,512.00	.00	.00	15,743,692.00	1,250,820.00	.93

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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	119,605.55	55,394.45	.68
TOTAL	NON-DEPARTMENTAL	175,000.00	.00	.00	119,605.55	55,394.45	.68
TOTAL	GENERAL ADMINISTRATION	175,000.00	.00	.00	119,605.55	55,394.45	.68
2	SPECIAL REVENUE FUNDS	.00	.00	.00	500,000.00	-500,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	500,000.00	-500,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	500,000.00	-500,000.00	.00
TOTAL	RECORDS MANAGEMENT COUNTY	175,000.00	.00	.00	619,605.55	-444,605.55	3.54

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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	33,575.75	46,424.25	.42
TOTAL	DISTRICT CLERK	80,000.00	.00	.00	33,575.75	46,424.25	.42
TOTAL	GENERAL ADMINISTRATION	80,000.00	.00	.00	33,575.75	46,424.25	.42
TOTAL	RECORDS MGMT DIST CLERK	80,000.00	.00	.00	33,575.75	46,424.25	.42

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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	64,263.42	-64,263.42	.00
TOTAL	NON-DEPARTMENTAL	.00	.00	.00	64,263.42	-64,263.42	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	64,263.42	-64,263.42	.00
TOTAL	DIGITAL PRES CNTY/DIST	.00	.00	.00	64,263.42	-64,263.42	.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	64,501.49	105,498.51	.38
TOTAL	DISTRICT CLERK	170,000.00	.00	.00	64,501.49	105,498.51	.38
TOTAL	JUDICIAL	170,000.00	.00	.00	64,501.49	105,498.51	.38
TOTAL	DIST CLERK RECORDS PRESER	170,000.00	.00	.00	64,501.49	105,498.51	.38

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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	18,360.07	13,639.93	.57
TOTAL	NON-DEPARTMENTAL	32,000.00	.00	.00	18,360.07	13,639.93	.57
TOTAL	JUDICIAL	32,000.00	.00	.00	18,360.07	13,639.93	.57
TOTAL	COURT GUARDIANSHIP	32,000.00	.00	.00	18,360.07	13,639.93	.57

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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	51,235.00	.00	.00	99,543.20	-48,308.20	1.94
TOTAL	SPECIAL REVENUE FUNDS	51,235.00	.00	.00	99,543.20	-48,308.20	1.94
TOTAL	SPECIAL REVENUE FUNDS	51,235.00	.00	.00	99,543.20	-48,308.20	1.94
TOTAL	COURT REPORTER SVC FUND	51,235.00	.00	.00	99,543.20	-48,308.20	1.94

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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	205,974.58	94,025.42	.69
TOTAL	SPECIAL REVENUE FUNDS	300,000.00	.00	.00	205,974.58	94,025.42	.69
TOTAL	SPECIAL REVENUE FUNDS	300,000.00	.00	.00	205,974.58	94,025.42	.69
TOTAL	COURTHOUSE SECURITY	300,000.00	.00	.00	205,974.58	94,025.42	.69



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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	12,575.02	3,712.98	.77
TOTAL	NON-DEPARTMENTAL	16,288.00	.00	.00	12,575.02	3,712.98	.77
TOTAL	JUDICIAL	16,288.00	.00	.00	12,575.02	3,712.98	.77
TOTAL	COURT TECHNOLOGY CNTY/DIS	19,793.91	.00	.00	12,575.02	7,218.89	.64

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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	5,000.00	.00	.00	.00	5,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	5,000.00	.00	.00	.00	5,000.00	.00
TOTAL	SPECIAL REVENUE FUNDS	5,000.00	.00	.00	.00	5,000.00	.00
40937	JUSTICE CRT BLDG SECURITY	.00	.00	.00	26,686.15	-26,686.15	.00
TOTAL	NON-DEPARTMENTAL	.00	.00	.00	26,686.15	-26,686.15	.00
TOTAL	JUDICIAL	.00	.00	.00	26,686.15	-26,686.15	.00
TOTAL	JUSTICE CRT BLDG SECURITY	5,000.00	.00	.00	26,686.15	-21,686.15	5.34

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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	119,462.28	.00	.00	106,675.48	12,786.80	.89
TOTAL	SPECIAL REVENUE FUNDS	119,462.28	.00	.00	106,675.48	12,786.80	.89
TOTAL	SPECIAL REVENUE FUNDS	119,462.28	.00	.00	106,675.48	12,786.80	.89
TOTAL	JUSTICE CRT TECHNOLOGY	119,462.28	.00	.00	106,675.48	12,786.80	.89

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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	19,836.69	103,184.31	.16
TOTAL	JUSTICE OF PEACE PCT 1	123,021.00	.00	.00	19,836.69	103,184.31	.16
45612	JP 2-JUVENILE CASE DIV	53,293.00	.00	.00	20,103.00	33,190.00	.38
TOTAL	JUSTICE OF PEACE PCT 2	53,293.00	.00	.00	20,103.00	33,190.00	.38
45712	JP 3-JUVENILE CASE DIV	65,496.00	.00	.00	56,795.64	8,700.36	.87
TOTAL	JUSTICE OF PEACE PCT 3	65,496.00	.00	.00	56,795.64	8,700.36	.87
45812	JP 4-JUVENILE CASE DIV	63,971.00	.00	.00	21,793.92	42,177.08	.34
TOTAL	JUSTICE OF PEACE PCT 4	63,971.00	.00	.00	21,793.92	42,177.08	.34
TOTAL	JUDICIAL	305,781.00	.00	.00	118,529.25	187,251.75	.39
TOTAL	JUVENILE CASE MANAGER	305,781.00	.00	.00	118,529.25	187,251.75	.39

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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	189,200.67	257,299.33	.42
TOTAL	ADULT PROBATION	446,500.00	.00	.00	189,200.67	257,299.33	.42
TOTAL	PUBLIC SAFETY	446,500.00	.00	.00	189,200.67	257,299.33	.42
TOTAL	BOND SUPERVISION	446,500.00	.00	.00	189,200.67	257,299.33	.42

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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	378,174.05	-378,174.05	.00
TOTAL	ADULT PROBATION	.00	.00	.00	378,174.05	-378,174.05	.00
TOTAL	PUBLIC SAFETY	.00	.00	.00	378,174.05	-378,174.05	.00
TOTAL	BASIC SUPERVISION	.00	.00	.00	378,174.05	-378,174.05	.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	1,052,697.11	-1,052,697.11	.00
TOTAL	ELECTIONS	.00	.00	.00	1,052,697.11	-1,052,697.11	.00
TOTAL	ELECTIONS	.00	.00	.00	1,052,697.11	-1,052,697.11	.00
TOTAL	CONTRACT ELECTION SERVICE	.00	.00	.00	1,052,697.11	-1,052,697.11	.00



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FUND - 256 - MOCO GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	YTD/ EUD
40690	CDBG-DR 2016 FLOODS	8,919,523.20	.00	.00	.00	8,919,523.20	.00
TOTAL	DISASTER RECOVERY GRANTS	8,919,523.20	.00	.00	.00	8,919,523.20	.00
TOTAL	HEALTH AND WELFARE	8,919,523.20	.00	.00	.00	8,919,523.20	.00
40670101	UASI 17-COM PREP/REG PLAN	.00	.00	.00	68,168.60	-68,168.60	.00
40670102	UASI 18-COM PREP & REG PL	392,767.00	.00	.00	40,892.73	351,874.27	.10
TOTAL	COM PREP & REGIONAL PLAN	392,767.00	.00	.00	109,061.33	283,705.67	.28
40670301	UASI 17-EOC/REG TECH SUST	.00	.00	.00	5,137.96	-5,137.96	.00
40670302	UASI 18-EOC/REG TECH SUST	162,955.00	.00	.00	42,673.84	120,281.16	.26
TOTAL	EOC/REG TECH SUSTAINMENT	162,955.00	.00	.00	47,811.80	115,143.20	.29
40670401	UASI 17-M & A	.00	.00	.00	8,276.64	-8,276.64	.00
40670402	UASI 18-M & A	92,172.29	.00	.00	6,159.29	86,013.00	.07
TOTAL	M & A	92,172.29	.00	.00	14,435.93	77,736.36	.16
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	7,627.34	-7,627.34	.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	7,627.34	325,372.66	.02
40670701	UASI 17-1ST RESP LE SP RS	.00	.00	.00	2,253.98	-2,253.98	.00
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	2,253.98	509,612.52	.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	181,190.38	1,740,178.44	.09
TOTAL	EMERGENCY MANAGEMENT	1,921,368.82	.00	.00	181,190.38	1,740,178.44	.09
TOTAL	PUBLIC SAFETY	1,921,368.82	.00	.00	181,190.38	1,740,178.44	.09
TOTAL	MOCO GRANTS	10,840,892.02	.00	.00	181,190.38	10,659,701.64	.02

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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	18,161.00	339.00	.98
TOTAL	COUNTY CLERK	18,500.00	.00	.00	18,161.00	339.00	.98
TOTAL	GENERAL ADMINISTRATION	18,500.00	.00	.00	18,161.00	339.00	.98
TOTAL	CC VITAL RECORDS PRES FND	18,500.00	.00	.00	18,161.00	339.00	.98

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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	.00	.00	142,972.91	-142,972.91	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	.00	.00	142,972.91	-142,972.91	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	.00	.00	142,972.91	-142,972.91	.00
TOTAL	GASB 34 CONVERSION FUND	.00	.00	.00	142,972.91	-142,972.91	.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	64,591,844.95	.00	.00	69,150,599.63	-4,558,754.68	1.07
TOTAL	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	69,150,599.63	-4,558,754.68	1.07
TOTAL	DEBT SERVICE FUNDS	64,591,844.95	.00	.00	69,150,599.63	-4,558,754.68	1.07
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	73,050,473.17	-4,362,027.47	1.06

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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	65,328.98	-65,328.98	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	65,328.98	-65,328.98	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	65,328.98	-65,328.98	.00
TOTAL	C/P-REVENUE/TOLL BONDS 10	.00	.00	.00	65,328.98	-65,328.98	.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	38,328.60	-38,328.60	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	38,328.60	-38,328.60	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	38,328.60	-38,328.60	.00
TOTAL	C/P-CERT OBLIGN 2012	.00	.00	.00	38,328.60	-38,328.60	.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	6,674.02	-6,674.02	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	6,674.02	-6,674.02	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	6,674.02	-6,674.02	.00
TOTAL	C/P-C/O 2012A-\$15,880,000	.00	.00	.00	6,674.02	-6,674.02	.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	27,512.00	-27,512.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	27,512.00	-27,512.00	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	27,512.00	-27,512.00	.00
TOTAL	C/P JAIL PROJECT 13-14	.00	.00	.00	27,512.00	-27,512.00	.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	1,080,960.85	.00	.00	.00	1,080,960.85	.00
TOTAL	CAPITAL PROJECTS FUNDS	1,080,960.85	.00	.00	.00	1,080,960.85	.00
TOTAL	CAPITAL PROJECTS FUNDS	1,080,960.85	.00	.00	.00	1,080,960.85	.00
TOTAL	LOCAL CAPITAL PROJECTS	1,279,669.88	.00	.00	198,709.03	1,080,960.85	.16

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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	200,581.95	-200,581.95	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	200,581.95	-200,581.95	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	200,581.95	-200,581.95	.00
TOTAL	C/P ROAD BONDS 2016, \$60M	.00	.00	.00	200,581.95	-200,581.95	.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	732,419.97	-732,419.97	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	732,419.97	-732,419.97	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	732,419.97	-732,419.97	.00
TOTAL	C/P ROAD BONDS 2016A	.00	.00	.00	732,419.97	-732,419.97	.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	708,803.71	-708,803.71	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	708,803.71	-708,803.71	.00
TOTAL	CAPITAL PROJECTS FUNDS	.00	.00	.00	708,803.71	-708,803.71	.00
TOTAL	C/P ROAD BONDS 2018	.00	.00	.00	708,803.71	-708,803.71	.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	90,951,107.48	-1,351,107.48	1.02
TOTAL	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	90,951,107.48	-1,351,107.48	1.02
TOTAL	CAPITAL PROJECTS FUNDS	89,600,000.00	.00	.00	90,951,107.48	-1,351,107.48	1.02
TOTAL	C/P ROAD BONDS 2018B	89,600,000.00	.00	.00	90,951,107.48	-1,351,107.48	1.02

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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	8,234,199.25	-34,199.25	1.00
TOTAL	249 TOLL PROJECT	8,200,000.00	.00	.00	8,234,199.25	-34,199.25	1.00
50003	242 TOLL PROJECT	159,062.10	.00	.00	889,817.89	-730,755.79	5.59
TOTAL	242 TOLL PROJECT	159,062.10	.00	.00	889,817.89	-730,755.79	5.59
TOTAL	PUBLIC TRANSPORTATION	8,359,062.10	.00	.00	9,124,017.14	-764,955.04	1.09
TOTAL	TOLL ROAD AUTHORITY	8,359,062.10	.00	.00	9,124,017.14	-764,955.04	1.09

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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	1,549.93	-1,549.93	.00
TOTAL	SR LIEN REV BONDS 2018	.00	.00	.00	1,549.93	-1,549.93	.00
TOTAL	DEBT SERVICE FUNDS	.00	.00	.00	1,549.93	-1,549.93	.00
TOTAL	MCTRA DEBT SERVICE FUND	.00	.00	.00	1,549.93	-1,549.93	.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	24,517,751.01	-24,517,751.01	.00
4024	RETIREE HEALTH	.00	.00	.00	3,994,425.31	-3,994,425.31	.00
4025	OPTIONAL BENEFITS	.00	.00	.00	1,192,154.10	-1,192,154.10	.00
4029	EMPLOYEE LIFE	.00	.00	.00	107,449.79	-107,449.79	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	29,811,780.21	-29,811,780.21	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	29,811,780.21	-29,811,780.21	.00
TOTAL	SELF INSURANCE MEDICAL FD	.00	.00	.00	29,811,780.21	-29,811,780.21	.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	1,296,635.29	-1,296,635.29	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	1,296,635.29	-1,296,635.29	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	1,296,635.29	-1,296,635.29	.00
TOTAL	SELF INSURANCE W/C FUND	.00	.00	.00	1,296,635.29	-1,296,635.29	.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	2,329,958.24	-2,302,991.24	86.40
TOTAL	RISK MANAGEMENT	26,967.00	.00	.00	2,329,958.24	-2,302,991.24	86.40
TOTAL	GENERAL ADMINISTRATION	26,967.00	.00	.00	2,329,958.24	-2,302,991.24	86.40
TOTAL	SELF INS ACIDENT AND LIAB	26,967.00	.00	.00	2,329,958.24	-2,302,991.24	86.40

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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	995,162.48	-995,162.48	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	995,162.48	-995,162.48	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	995,162.48	-995,162.48	.00
TOTAL	WELLNESS CLINIC	.00	.00	.00	995,162.48	-995,162.48	.00
TOTAL REPORT		510,089,942.19	.00	.00	521,369,715.57	-11,279,773.38	1.02

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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	1,967,385.78	.00	.00	8,679,403.10	-6,712,017.32	4.41
TOTAL	GENERAL FUND	1,967,385.78	.00	.00	8,679,403.10	-6,712,017.32	4.41
TOTAL	GENERAL FUND	1,967,385.78	.00	.00	8,679,403.10	-6,712,017.32	4.41
400	COUNTY JUDGE	574,986.08	.00	5,944.09	412,435.37	162,550.71	.72
TOTAL	COUNTY JUDGE	574,986.08	.00	5,944.09	412,435.37	162,550.71	.72
401	HUMAN RESOURCES	617,589.14	.00	.00	434,082.58	183,506.56	.70
TOTAL	HUMAN RESOURCES	617,589.14	.00	.00	434,082.58	183,506.56	.70
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	887.96	598,343.19	314,966.35	.66
TOTAL	RISK MANAGEMENT	913,309.54	.00	887.96	598,343.19	314,966.35	.66
403	COUNTY CLERK	2,443,840.61	.00	5,186.32	1,670,283.65	773,556.96	.68
TOTAL	COUNTY CLERK	2,443,840.61	.00	5,186.32	1,670,283.65	773,556.96	.68
404	COURT COLLECTIONS	489,669.00	.00	3,633.31	303,890.94	185,778.06	.62
TOTAL	COURT COLLECTIONS	489,669.00	.00	3,633.31	303,890.94	185,778.06	.62
405	VETERANS SERVICE	317,746.67	.00	17.40	221,622.87	96,123.80	.70
TOTAL	VETERANS SERVICE	317,746.67	.00	17.40	221,622.87	96,123.80	.70
407	PURCHASING AGENT	1,472,235.51	.00	24,231.97	975,998.77	496,236.74	.66
TOTAL	PURCHASING AGENT	1,472,235.51	.00	24,231.97	975,998.77	496,236.74	.66
409	NON-DEPARTMENTAL	9,319,487.03	.00	3,536.31	5,386,172.35	3,933,314.68	.58
40911	EMPLOYEE BENEFITS	3,661,650.00	.00	.00	3,661,650.00	.00	1.00
TOTAL	NON-DEPARTMENTAL	12,981,137.03	.00	3,536.31	9,047,822.35	3,933,314.68	.70
503	INFORMATION TECHNOLOGY	5,210,276.01	.00	81,412.53	3,766,520.48	1,443,755.53	.72
50313	RENEWAL AND REPLACEMENT	1,700,014.56	.00	466,637.51	1,365,593.68	334,420.88	.80
50314	GIS	74,590.00	.00	49,481.48	66,222.04	8,367.96	.89
50316	NET/OPS DATACENTER	299,809.70	.00	42,551.60	291,588.74	8,220.96	.97
50317	IT ADMIN	114,695.00	.00	.00	23,031.09	91,663.91	.20
50318	IT SECURITY	150,500.00	.00	.00	91,081.61	59,418.39	.61
TOTAL	INFORMATION TECHNOLOGY	7,549,885.27	.00	640,083.12	5,604,037.64	1,945,847.63	.74
601	PERMITS	503,964.00	.00	360.88	358,956.78	145,007.22	.71
TOTAL	PERMITS	503,964.00	.00	360.88	358,956.78	145,007.22	.71
TOTAL	GENERAL ADMINISTRATION	27,868,862.85	.00	683,881.36	19,627,474.14	8,241,388.71	.70
495	COUNTY AUDITOR	2,058,747.29	.00	8,410.60	1,383,997.49	674,749.80	.67
TOTAL	COUNTY AUDITOR	2,058,747.29	.00	8,410.60	1,383,997.49	674,749.80	.67
496	BUDGET OFFICE	304,892.52	.00	169.00	206,216.52	98,676.00	.68

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	BUDGET OFFICE	304,892.52	.00	169.00	206,216.52	98,676.00	.68
497	COUNTY TREASURER	707,606.78	.00	691.70	478,085.62	229,521.16	.68
TOTAL	COUNTY TREASURER	707,606.78	.00	691.70	478,085.62	229,521.16	.68
499	TAX ASSESSOR/COLLECTOR	4,934,836.73	.00	30,019.69	3,387,516.37	1,547,320.36	.69
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	7,464,304.73	.00	30,019.69	5,177,440.92	2,286,863.81	.69
50311	FINANCIAL TECHNOLOGY	6,507,091.48	.00	906,399.91	1,895,937.92	4,611,153.56	.29
TOTAL	INFORMATION TECHNOLOGY	6,507,091.48	.00	906,399.91	1,895,937.92	4,611,153.56	.29
TOTAL	FINANCIAL ADMINISTRATION	17,042,642.80	.00	945,690.90	9,141,678.47	7,900,964.33	.54
665	EXTENSION AGENTS	746,991.04	.00	123.93	491,349.26	255,641.78	.66
TOTAL	EXTENSION AGENTS	746,991.04	.00	123.93	491,349.26	255,641.78	.66
TOTAL	CONSERVATION	746,991.04	.00	123.93	491,349.26	255,641.78	.66
50315	IT LIBRARY	409,140.00	.00	279,532.36	321,987.02	87,152.98	.79
TOTAL	INFORMATION TECHNOLOGY	409,140.00	.00	279,532.36	321,987.02	87,152.98	.79
6511	MEMORIAL LIBRARY	9,763,470.64	.00	73,290.29	6,517,720.10	3,245,750.54	.67
TOTAL	MEMORIAL LIBRARY	9,763,470.64	.00	73,290.29	6,517,720.10	3,245,750.54	.67
661	HISTORICAL COMMISSION	205,000.00	.00	.00	179,000.00	26,000.00	.87
TOTAL	HISTORICAL COMMISSION	205,000.00	.00	.00	179,000.00	26,000.00	.87
6611	HIST COMM DONATIONS	14,844.35	.00	.00	3,000.00	11,844.35	.20
TOTAL	HIST COMM DONATIONS	14,844.35	.00	.00	3,000.00	11,844.35	.20
TOTAL	CULTURE AND RECREATION	10,392,454.99	.00	352,822.65	7,021,707.12	3,370,747.87	.68
4901	ELECTIONS ADMINISTRATOR	1,429,518.42	.00	1,570.50	1,034,258.25	395,260.17	.72
4902	VOTER REGISTRATION	4,127.25	.00	6,185.70	27,077.87	-22,950.62	6.56
TOTAL	ELECTIONS	1,433,645.67	.00	7,756.20	1,061,336.12	372,309.55	.74
TOTAL	ELECTIONS	1,433,645.67	.00	7,756.20	1,061,336.12	372,309.55	.74
509	BLDG CUSTODIAL SERVICES	3,341,541.74	.00	21,162.46	2,282,764.05	1,058,777.69	.68
TOTAL	BLDG CUSTODIAL SERVICES	3,341,541.74	.00	21,162.46	2,282,764.05	1,058,777.69	.68
510	BLDG MAINT/CONSTRUCTION	6,239,235.45	.00	250,980.38	4,221,892.52	2,017,342.93	.68
TOTAL	BLDG MAINT/CONSTRUCTION	6,239,235.45	.00	250,980.38	4,221,892.52	2,017,342.93	.68
5121	JAIL	53,771,368.92	.00	983,007.67	42,932,501.07	10,838,867.85	.80
TOTAL	JAIL	53,771,368.92	.00	983,007.67	42,932,501.07	10,838,867.85	.80

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513	CONVENTION CENTER COMPLEX	1,282,705.99	.00	15,496.75	889,998.12	392,707.87	.69
TOTAL	CONVENTION CENTER COMPLEX	1,282,705.99	.00	15,496.75	889,998.12	392,707.87	.69
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	64,709,852.10	.00	1,270,647.26	50,327,155.76	14,382,696.34	.78
630	MEDICAL HEALTH	90,000.00	.00	.00	67,500.00	22,500.00	.75
6303	FORENSIC SERVICES	2,091,181.64	.00	16,922.94	1,290,551.52	800,630.12	.62
630313	FORENSICS DEPT ACER GRANT	40,110.50	.00	.00	10,217.20	29,893.30	.25
TOTAL	MEDICAL HEALTH	2,221,292.14	.00	16,922.94	1,368,268.72	853,023.42	.62
631	MENTAL HEALTH	261,525.00	.00	.00	161,396.75	100,128.25	.62
TOTAL	MENTAL HEALTH	261,525.00	.00	.00	161,396.75	100,128.25	.62
632	ENVIRONMENTAL HEALTH	2,235,124.84	.00	31,515.94	1,550,731.61	684,393.23	.69
TOTAL	ENVIRONMENTAL HEALTH	2,235,124.84	.00	31,515.94	1,550,731.61	684,393.23	.69
633	ANIMAL CONTROL	1,011,897.55	.00	2,868.18	716,353.07	295,544.48	.71
TOTAL	ANIMAL CONTROL	1,011,897.55	.00	2,868.18	716,353.07	295,544.48	.71
6331	ANIMAL SHELTER	4,029,547.13	.00	73,977.41	2,657,120.23	1,372,426.90	.66
63311	ANIMAL SHELTER DONATIONS	148,207.32	.00	1,058.00	3,878.50	144,328.82	.03
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	2,695.35	81,766.13	7,652.39	.91
63316	ANIMAL SHELTER-2017WWW	1,386.94	.00	.00	1,386.94	.00	1.00
63317	PET RETENTION GRANT	20,000.00	.00	.00	623.36	19,376.64	.03
TOTAL	ANIMAL SHELTER	4,415,722.91	.00	77,730.76	2,871,938.16	1,543,784.75	.65
640	CHILD WELFARE	130,521.82	.00	1,819.46	52,054.85	78,466.97	.40
64011	CONCRETE SERVICES	3,128.00	.00	.00	.00	3,128.00	.00
TOTAL	CHILD WELFARE	133,649.82	.00	1,819.46	52,054.85	81,594.97	.39
641	WELFARE	1,059,373.00	.00	.00	797,029.75	262,343.25	.75
TOTAL	WELFARE	1,059,373.00	.00	.00	797,029.75	262,343.25	.75
64201	MCCD-COUNTY APPROPRIATION	950.00	.00	11.37	369.17	580.83	.39
TOTAL	CDBG/\$1.7MIL-YEAR 1	950.00	.00	11.37	369.17	580.83	.39
TOTAL	HEALTH AND WELFARE	11,339,535.26	.00	130,868.65	7,518,142.08	3,821,393.18	.66
426	COUNTY COURT AT LAW #1	513,810.00	.00	297.80	360,545.27	153,264.73	.70
TOTAL	COUNTY COURT AT LAW #1	513,810.00	.00	297.80	360,545.27	153,264.73	.70
427	COUNTY COURT AT LAW #2	908,379.00	.00	1,274.91	631,008.86	277,370.14	.69
TOTAL	COUNTY COURT AT LAW #2	908,379.00	.00	1,274.91	631,008.86	277,370.14	.69
429	COUNTY COURT AT LAW #3	809,476.80	.00	161.26	566,796.83	242,679.97	.70

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TOTAL	COUNTY COURT AT LAW #3	809,476.80	.00	161.26	566,796.83	242,679.97	.70
430	COUNTY COURT AT LAW #4	527,592.00	.00	-107.48	370,004.61	157,587.39	.70
TOTAL	COUNTY COURT AT LAW #4	527,592.00	.00	-107.48	370,004.61	157,587.39	.70
431	COUNTY COURT AT LAW #5	511,268.00	.00	.00	353,648.05	157,619.95	.69
TOTAL	COUNTY COURT AT LAW #5	511,268.00	.00	.00	353,648.05	157,619.95	.69
4351	DISTRICT ATTORNEY	11,338,753.62	.00	17,931.72	8,128,797.95	3,209,955.67	.72
435111	DA NO REFUSAL GRANT	196,654.87	.00	1,661.90	138,470.88	58,183.99	.70
435151	DA VICTIM COORD FY18	86,298.87	.00	.00	57,208.59	29,090.28	.66
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	72,940.88	22,654.29	.76
435180	SMART PROSECUTION INITV	365,229.00	.00	15,852.00	104,667.58	260,561.42	.29
4354	D. A. STATE FUNDS	26,800.16	.00	.00	16,891.49	9,908.67	.63
TOTAL	DISTRICT ATTORNEY	12,109,331.69	.00	35,445.62	8,519,038.32	3,590,293.37	.70
43921	359TH-VTC/TVC 18-19	73,415.67	.00	.00	68,262.39	5,153.28	.93
TOTAL	359TH DISTRICT COURT	73,415.67	.00	.00	68,262.39	5,153.28	.93
450	DISTRICT CLERK	3,665,724.60	.00	534.72	2,531,255.30	1,134,469.30	.69
TOTAL	DISTRICT CLERK	3,665,724.60	.00	534.72	2,531,255.30	1,134,469.30	.69
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	994,828.27	.00	.00	688,982.28	305,845.99	.69
TOTAL	JUSTICE OF PEACE PCT 1	994,828.27	.00	.00	688,982.28	305,845.99	.69
456	JUSTICE OF PEACE PCT 2	667,649.75	.00	592.14	457,830.29	209,819.46	.69
TOTAL	JUSTICE OF PEACE PCT 2	667,649.75	.00	592.14	457,830.29	209,819.46	.69
457	JUSTICE OF PEACE PCT 3	1,176,675.81	.00	6,675.84	807,710.04	368,965.77	.69
4571	JP NO 3-TCID CONTRACT	55,733.00	.00	.00	40,757.62	14,975.38	.73
TOTAL	JUSTICE OF PEACE PCT 3	1,232,408.81	.00	6,675.84	848,467.66	383,941.15	.69
458	JUSTICE OF PEACE PCT 4	1,053,580.00	.00	4,500.00	735,691.38	317,888.62	.70
TOTAL	JUSTICE OF PEACE PCT 4	1,053,580.00	.00	4,500.00	735,691.38	317,888.62	.70
459	JUSTICE OF PEACE PCT 5	601,903.00	.00	613.49	430,008.87	171,894.13	.71
TOTAL	JUSTICE OF PEACE PCT 5	601,903.00	.00	613.49	430,008.87	171,894.13	.71
50312	JUDICIAL TECHNOLOGY	939,883.64	.00	15,178.68	666,552.05	273,331.59	.71
TOTAL	INFORMATION TECHNOLOGY	939,883.64	.00	15,178.68	666,552.05	273,331.59	.71
TOTAL	JUDICIAL	24,614,291.45	.00	65,166.98	17,233,132.38	7,381,159.07	.70
4751	COUNTY ATTORNEY	3,477,089.99	.00	4,383.13	2,036,559.45	1,440,530.54	.59



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47512	TITLE IV-E LEGAL SVCS	.00	.00	.00	438,239.03	-438,239.03	.00
TOTAL	COUNTY ATTORNEY	3,477,089.99	.00	4,383.13	2,474,798.48	1,002,291.51	.71
4754	CO ATTORNEY STATE FUNDS	70,000.00	.00	.00	57,309.46	12,690.54	.82
TOTAL	COUNTY ATTORNEY	3,547,089.99	.00	4,383.13	2,532,107.94	1,014,982.05	.71
4771	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	122,775.71	6,724.29	.95
TOTAL	ALTERNATE DISPUTE RESLN	129,500.00	.00	.00	122,775.71	6,724.29	.95
TOTAL	LEGAL SERVICES	3,676,589.99	.00	4,383.13	2,654,883.65	1,021,706.34	.72
406	EMERGENCY MANAGEMENT	587,954.83	.00	1,995.64	374,136.19	213,818.64	.64
TOTAL	EMERGENCY MANAGEMENT	587,954.83	.00	1,995.64	374,136.19	213,818.64	.64
4066190	HSGP-REG TEAM SUSTAINMENT	196,703.65	.00	.00	196,703.65	.00	1.00
TOTAL	HSGP-REG TEAM SUSTAINMENT	196,703.65	.00	.00	196,703.65	.00	1.00
4066194	HSGP-BOC SUSTAINMENT	159,089.50	.00	.00	159,089.50	.00	1.00
TOTAL	HSGP-BOC SUSTAINMENT	159,089.50	.00	.00	159,089.50	.00	1.00
4066195	HSGP-PUBLIC SAFETY VIDEO	706,242.68	.00	.00	706,242.68	.00	1.00
TOTAL	HSGP-PUBLIC SAFETY VIDEO	706,242.68	.00	.00	706,242.68	.00	1.00
50310	LAW ENF TECHNOLOGY	995,109.67	.00	101,945.00	618,214.85	376,894.82	.62
TOTAL	INFORMATION TECHNOLOGY	995,109.67	.00	101,945.00	618,214.85	376,894.82	.62
5433	FIRE MARSHAL - INVESTIGAT	984,674.08	.00	16,218.43	678,316.83	306,357.25	.69
5434	FIRE MARSHAL - INSPECTION	882,701.07	.00	2,273.22	607,550.82	275,150.25	.69
TOTAL	FIRE MARSHAL	1,867,375.15	.00	18,491.65	1,285,867.65	581,507.50	.69
5511	CONSTABLE PCT 1	3,898,276.74	.00	149,831.07	2,769,672.50	1,128,604.24	.71
55112	CONSTABLE 1-SJRA SUB UNIT	263,906.00	.00	.00	193,117.89	70,788.11	.73
55113	CONSTABLE 1-WISD SUB UNIT	492,476.00	.00	.00	415,407.59	77,068.41	.84
551131	CONST 1-WISD TRUANCY SUBU	105,300.00	.00	.00	74,863.52	30,436.48	.71
55115	CONST PCT 1 SALE/COMM	48,250.26	.00	5,416.24	9,961.03	38,289.23	.21
TOTAL	CONSTABLE PCT 1	4,808,209.00	.00	155,247.31	3,463,022.53	1,345,186.47	.72
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	9,758.96	12,238.87	.44
551170	NRA TRAINING GRANT - FY19	3,220.50	.00	3,220.50	3,220.50	.00	1.00
TOTAL	CONSTABLE PCT 1	27,017.13	.00	3,220.50	12,979.46	14,037.67	.48
5521	CONSTABLE PCT 2	2,390,909.29	.00	173,664.27	1,790,287.48	600,621.81	.75
55215	CONST PCT 2 SALE/COMM	42,628.09	.00	523.35	9,622.20	33,005.89	.23
TOTAL	CONSTABLE PCT 2	2,433,537.38	.00	174,187.62	1,799,909.68	633,627.70	.74
5531	CONSTABLE PCT 3	4,232,259.21	.00	213,286.17	3,017,505.09	1,214,754.12	.71
55312	CONSTABLE 3-RMUD SUB UNIT	705,343.08	.00	3,047.33	481,832.29	223,510.79	.68
55313	CON 3-TWNSH-INTERNT CRIME	79,992.00	.00	.00	64,623.02	15,368.98	.81

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FUND - 110 - GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
553132	CONST 3 - ELEC DET K9	707.14	.00	.00	.00	707.14	.00
55314	CONSTABLE 3/MUD 94 UNIT	243,175.00	.00	1,133.34	182,446.88	60,728.12	.75
55315	CONST PCT 3 SALE/COMM	12,325.81	.00	.00	584.04	11,741.77	.05
55316	CONSTABLE 3-SAFE HARBOR	184,610.00	.00	360.43	129,872.70	54,737.30	.70
55317	TRAFFIC MGT SPEED TRAILER	9,977.00	.00	.00	9,977.00	.00	1.00
55318	CONSTABLE 3-SPRING CRK UD	387,069.47	.00	1,495.13	274,090.35	112,979.12	.71
55319	CONSTABLE 3 - STEP IDM	12,588.72	.00	.00	6,176.23	6,412.49	.49
TOTAL	CONSTABLE PCT 3	5,868,047.43	.00	219,322.40	4,167,107.60	1,700,939.83	.71
553135	CONST3-NRA GRANT FY18	.50	.00	.00	.00	.50	.00
553136	NRA TRAINING GRANT - FY19	3,741.80	.00	.00	.00	3,741.80	.00
TOTAL	CONSTABLE PCT 3	3,742.30	.00	.00	.00	3,742.30	.00
5541	CONSTABLE PCT 4	4,404,999.25	.00	71,506.39	3,213,185.11	1,191,814.14	.73
55411	CONST 4-RIVERWALK POA	72,408.00	.00	.00	50,800.18	21,607.82	.70
55415	CONST PCT 4 SALE/COMM	35,791.56	.00	110.24	24,198.46	11,593.10	.68
55416	CONST PCT 4 MOCONET	2,399.00	.00	.00	1,795.31	603.69	.75
TOTAL	CONSTABLE PCT 4	4,515,597.81	.00	71,616.63	3,289,979.06	1,225,618.75	.73
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	1,570.00	50,370.68	.00	1.00
55417	CONST 4/CLOT	4,984.99	.00	.00	.00	4,984.99	.00
55418	CONST4-STEP IDM	12,491.40	.00	.00	5,383.43	7,107.97	.43
554190	NRA TRAINING GRANT - FY19	2,978.00	.00	.00	2,978.00	.00	1.00
TOTAL	CONSTABLE PCT 4	75,625.07	.00	1,570.00	63,532.11	12,092.96	.84
5551	CONSTABLE PCT 5	2,907,113.62	.00	295,436.19	2,190,834.72	716,278.90	.75
55512	CONST 5-MAG ISD SUB UNIT	1,311,766.86	.00	.00	865,472.42	446,294.44	.66
55513	CONST 5-OPERATIONS DEPUTY	110,969.84	.00	.00	78,105.12	32,864.72	.70
55515	CONST PCT 5 SALE/COMM	30,374.04	.00	.00	8,114.26	22,259.78	.27
TOTAL	CONSTABLE PCT 5	4,360,224.36	.00	295,436.19	3,142,526.52	1,217,697.84	.72
55518	STEP COMPREHENSIVE	15,099.05	.00	.00	4,751.16	10,347.89	.31
55519	STEP IDM	12,570.02	.00	.00	2,469.49	10,100.53	.20
TOTAL	CONSTABLE PCT 5	27,669.07	.00	.00	7,220.65	20,448.42	.26
5601	SHERIFF	3,154,853.31	.00	91.01	1,699,160.57	1,455,692.74	.54
56010	SHERIFF-ADMIN SERVICES	1,898,144.74	.00	7,000.00	1,267,440.41	630,704.33	.67
560101	SHERIFF-IT MAINT SERVICES	.00	.00	.00	.01	.01	.00
560102	SHERIFF-FIN/IT SUPPORT	1,306,187.63	.00	77,833.93	872,831.58	433,356.05	.67
56011	SHERIFF/ALARM DIVISION	248,391.51	.00	.00	174,987.45	73,404.06	.70
560120	SHER-REAL TIME CRIME CTR	705,802.50	.00	-756.70	468,010.73	237,791.77	.66
5601212	SHERIFF-PATROL EAST	9,721,011.04	.00	3,116.57	6,937,507.77	2,783,503.27	.71
5601213	SHERIFF-PATROL WEST	6,422,718.13	.00	1,749.08	4,395,302.04	2,027,416.09	.68
5601214	SHERIFF-PATROL SOUTH	1,651,977.16	.00	2,541.26	1,085,587.29	566,389.87	.66
5601222	SHERIFF/STEP IDM (DWI)	12,686.68	.00	.00	5,935.84	6,750.84	.47
5601224	STEP COMPREHENSIVE	143,161.57	.00	.00	126,079.28	17,082.29	.88
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

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56014060	AUTOTHEFT YR 25	392,929.71	.00	28,997.00	263,288.71	129,641.00	.67
56014061	AUTOTHEFT YR 25-GRIMES	65,086.83	.00	.00	40,179.63	24,907.20	.62
56014062	AUTOTHEFT YR 25-WALKER	78,276.95	.00	.00	55,404.24	22,872.71	.71
56014063	AUTOTHEFT YR 25-TXDOT MAT	36,437.48	.00	.00	26,499.98	9,937.50	.73
56014064	AUTOTHEFT YR 25-NICB MATC	34,682.07	.00	.00	25,223.32	9,458.75	.73
TOTAL	SHERIFF/AUTO THEFT/YR25	607,413.04	.00	28,997.00	410,595.88	196,817.16	.68
56015	SHERIFF-ORGANIZED CRIME	1,766,047.13	.00	3.99	1,246,353.17	519,693.96	.71
560150	SHERIFF/HOMELAND SECURITY	4,800,411.66	.00	9,862.66	2,930,763.88	1,869,647.78	.61
5601503	NRA TRAINING GRANT - FY19	3,710.00	.00	.00	3,710.00	.00	1.00
5601513	US MARSHALS-JLEO	100,732.80	.00	.00	56,834.75	43,898.05	.56
5601521	SO-ICE-HOMELND SEC INVEST	21,585.60	.00	.00	14,723.12	6,862.48	.68
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	1,317.81	2,279.79	.37
5601531	SO-OCDETF-NATL GANG SI	71,952.00	.00	.00	32,356.14	39,595.86	.45
5601561	SHERIFF/AFIS FY17	2.00	.00	.00	.00	2.00	.00
5601591	SO/HPD-HTRA TASK FRC YR1	57,471.17	.00	.00	33,186.82	24,284.35	.58
5601592	SO/HSI HUMAN TRAFFICKING	2,399.00	.00	.00	1,119.10	1,279.90	.47
56016	SHERIFF-DISPATCH	3,353,845.00	.00	1,045.10	2,170,744.90	1,183,100.10	.65
560161	SHERIFF/9-1-1 SERVICES	1,323,040.00	.00	.00	873,474.15	449,565.85	.66
560163	SHERIFF/MTG CTY RADIO SYS	1,625,391.96	.00	1,920.15	1,090,216.13	535,175.83	.67
5601635	S/O DISPATCH UPGRADES	52,723.68	.00	.00	52,723.68	.00	1.00
56017	S/O-HOMICIDE/VIOLENT CRM	2,907,771.70	.00	15,614.73	2,150,449.60	757,322.10	.74
560171	SHERIFF/VEHICLE MAINT	4,740,785.34	.00	239,242.35	4,229,301.86	511,483.48	.89
5601711	SHERIFF-FACILITY MAINT	2,055,484.83	.00	19,523.65	1,645,003.53	410,481.30	.80
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
5601730	SHERIFF/MOCONET	10,194.00	.00	.00	10,178.90	15.10	1.00
5601741	SHERIFF/HIDTA MOCONET YR8	.00	.00	.00	.00	.00	.00
56018	SHERIFF/ACADEMY	4,104,588.49	.00	126,765.19	2,202,933.31	1,901,655.18	.54
56019	SHERIFF/CRIME LAB	1,958,167.32	.00	9,095.58	1,339,558.71	618,608.61	.68
56022	WALDEN SUB-UNIT	156,739.78	.00	.00	109,914.62	46,825.16	.70
56023	TOWN CENTER SUB-UNIT	9,306,816.00	.00	55,711.01	7,137,559.69	2,169,256.31	.77
560231	TOWN CENTER - SAFE HARBOR	92,086.40	.00	.00	64,447.03	27,639.37	.70
56024	SHERIFF/WESTWOOD MAG ID	392,459.09	.00	973.14	216,174.85	176,284.24	.55
56025	SOUTH MONT CNTY MUD	601,959.00	.00	6,876.76	358,432.48	243,526.52	.60
56027	SHERIFF MUD 113	308,334.75	.00	1,080.52	158,768.75	149,566.00	.51
56080101	MDS	42,582.40	.00	.00	16,080.26	26,502.14	.38
56080102	MOCONET	106,422.59	.00	.00	90,246.88	16,175.71	.85
TOTAL	HIDTA YEAR 9	149,004.99	.00	.00	106,327.14	42,677.85	.71
56080201	MDS	40,656.01	.00	.00	.00	40,656.01	.00
56080202	MOCONET	47,656.01	.00	.00	.00	47,656.01	.00
TOTAL	HIDTA YEAR 10	88,312.02	.00	.00	.00	88,312.02	.00
TOTAL	HIDTA	237,317.01	.00	.00	106,327.14	130,989.87	.45
TOTAL	SHERIFF	66,037,842.44	.00	608,286.98	45,779,023.80	20,258,818.64	.69
5601614	SHERIFF - SAVNS	26,167.88	.00	.00	19,031.17	7,136.71	.73

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	SHERIFF	26,167.88	.00	.00	19,031.17	7,136.71	.73
5711	JUVENILE PROBATION-ADM	2,100,817.47	.00	57.75	1,310,754.95	790,062.52	.62
57111	JUV PROBATION-DETENTION	3,674,801.89	.00	3,976.63	2,485,013.06	1,189,788.83	.68
5711133	JUV PROBATION-NSLP 18-19	49,969.12	.00	4,056.00	41,664.00	8,305.12	.83
571115	HGAC-JUV MH SERVICES FY19	18,500.00	.00	.00	.00	18,500.00	.00
5711529	JJAEP SUPPLEMENTAL-GRNT W	26,722.00	.00	.00	.00	26,722.00	.00
TOTAL	JUVENILE PROBATION	5,870,810.48	.00	8,090.38	3,837,432.01	2,033,378.47	.65
572	ADULT PROBATION	8,000.00	.00	.00	7,591.57	408.43	.95
5721	ADULT PROBATION	21,123.00	.00	.00	8,029.34	13,093.66	.38
57221	ADULT PROBATION SUPERVISN	1,664,206.30	.00	.00	1,041,755.73	622,450.57	.63
57251	ADULT PROB/COMMNTY CORR	381,514.61	.00	.00	221,228.24	160,286.37	.58
57271	ADULT PROB/MENTAL IMPAIR	59,622.19	.00	.00	44,313.19	15,309.00	.74
57273	MENTAL HEALTH COURT SERV	349,786.43	.00	.00	243,301.88	106,484.55	.70
57281	IN-HOUSE COUNSELOR	34,216.46	.00	.00	17,513.71	16,702.75	.51
57291	PRE-TRIAL DIVERSION	61,468.57	.00	.00	40,809.43	20,659.14	.66
TOTAL	ADULT PROBATION	2,579,937.56	.00	.00	1,624,543.09	955,394.47	.63
573	DEPT PUBLIC SAFETY	119,718.00	.00	.00	84,808.20	34,909.80	.71
TOTAL	DEPT PUBLIC SAFETY	119,718.00	.00	.00	84,808.20	34,909.80	.71
TOTAL	PUBLIC SAFETY	101,266,621.39	.00	1,659,410.30	70,631,370.40	30,635,250.99	.70
6291	AIRPORT MAINTENANCE	769,503.18	.00	1,464.98	519,119.70	250,383.48	.67
629141	CUSTOMS OPERATIONS	203,450.82	.00	1,528.67	103,626.15	99,824.67	.51
TOTAL	CUSTOMS	203,450.82	.00	1,528.67	103,626.15	99,824.67	.51
62915	AIRPORT RESC/FIREFIGHTING	10,600.00	.00	776.50	776.50	9,823.50	.07
TOTAL	AIRPORT	983,554.00	.00	3,770.15	623,522.35	360,031.65	.63
TOTAL	PUBLIC TRANSPORTATION	983,554.00	.00	3,770.15	623,522.35	360,031.65	.63
695	CONTINGENCY	367,686.24	.00	.00	.00	367,686.24	.00
TOTAL	CONTINGENCY	367,686.24	.00	.00	.00	367,686.24	.00
TOTAL	MISCELLANEOUS	367,686.24	.00	.00	.00	367,686.24	.00
TOTAL	GENERAL FUND	266,410,113.56	.00	5,124,521.51	195,011,154.83	71,398,958.73	.73

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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	22,623.10	18,726.90	.55
TOTAL	COUNTY ATFORNEY	41,350.00	.00	.00	22,623.10	18,726.90	.55
TOTAL	GENERAL ADMINISTRATION	41,975.00	.00	.00	22,623.10	19,351.90	.54
TOTAL	ATTY ADMINISTRATION	41,975.00	.00	.00	22,623.10	19,351.90	.54

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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	381,639.81	.00	18.00	300,283.44	81,356.37	.79
TOTAL	DISTRICT ATTORNEY	381,639.81	.00	18.00	300,283.44	81,356.37	.79
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	1,292.79	11,707.21	.10
TOTAL	CONSTABLE PCT 3	13,000.00	.00	.00	1,292.79	11,707.21	.10
5542	CNSTBL # 4 FORFEITURES	55,000.00	.00	.00	23,477.99	31,522.01	.43
TOTAL	CONSTABLE PCT 4	55,000.00	.00	.00	23,477.99	31,522.01	.43
5552	CONSTABLE PCT 5-FORFEITUR	68,633.00	.00	.00	56,335.21	12,297.79	.82
TOTAL	CONSTABLE PCT 5	68,633.00	.00	.00	56,335.21	12,297.79	.82
5604	SHERIFF FORFEITURES	473,115.48	.00	.00	128,359.23	344,756.25	.27
5604731	SHER MOCONET FORFEITURES	550,000.00	.00	.00	498,591.00	51,409.00	.91
5606	SHERIFF FED PORF	650,000.00	.00	1,189.94	150,609.59	499,390.41	.23
TOTAL	SHERIFF	1,673,115.48	.00	1,189.94	777,559.82	895,555.66	.46
TOTAL	PUBLIC SAFETY	2,199,988.29	.00	1,207.94	1,163,181.23	1,036,807.06	.53
TOTAL	FORFEITURES	2,199,988.29	.00	1,207.94	1,163,181.23	1,036,807.06	.53

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FUND - 214 - FEMA DISASTER GRANTS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
40680	FY16 FLOOD MITIG ASSIST	8,776,842.80	.00	432,048.00	432,048.00	8,344,794.80	.05
TOTAL	MITIGATION PROJECTS	8,776,842.80	.00	432,048.00	432,048.00	8,344,794.80	.05
TOTAL	EMERGENCY MANAGEMENT	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	83,320.15	.00	75,000.00	75,000.00	8,320.15	.90
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	38,647.65	.00	.00	.00	38,647.65	.00
TOTAL	SPECIAL REVENUE FUNDS	38,647.65	.00	.00	.00	38,647.65	.00
TOTAL	SPECIAL REVENUE FUNDS	38,647.65	.00	.00	.00	38,647.65	.00
434	9TH DISTRICT COURT	350,526.00	.00	59.88	241,699.34	108,826.66	.69
TOTAL	9TH DISTRICT COURT	350,526.00	.00	59.88	241,699.34	108,826.66	.69
436	410th DISTRICT COURT	477,703.73	.00	.00	334,237.17	143,466.56	.70
TOTAL	410th DISTRICT COURT	477,703.73	.00	.00	334,237.17	143,466.56	.70
437	221ST DISTRICT COURT	348,274.00	.00	11.85	243,543.22	104,730.78	.70
TOTAL	221ST DISTRICT COURT	348,274.00	.00	11.85	243,543.22	104,730.78	.70
438	284TH DISTRICT COURT	606,786.55	.00	.00	428,998.67	177,787.88	.71
4381	284TH D C-2ND REGION CONT	110,859.00	.00	.00	76,873.17	33,985.83	.69
TOTAL	284TH DISTRICT COURT	717,645.55	.00	.00	505,871.84	211,773.71	.70
439	359TH DISTRICT COURT	406,755.00	.00	1,172.33	281,628.77	125,126.23	.69
TOTAL	359TH DISTRICT COURT	406,755.00	.00	1,172.33	281,628.77	125,126.23	.69
441	418TH DISTRICT COURT	630,473.57	.00	.00	431,368.52	199,105.05	.68
TOTAL	418TH DISTRICT COURT	630,473.57	.00	.00	431,368.52	199,105.05	.68
442	435TH DISTRICT COURT	364,508.00	.00	-18.38	245,084.97	119,423.03	.67
TOTAL	435TH DISTRICT COURT	364,508.00	.00	-18.38	245,084.97	119,423.03	.67
465	COURT OPERATIONS	7,577,072.80	.00	423.56	362,020.54	7,215,052.26	.05
465426	CRIM INDIGENT DEF CCL #1	.00	.00	.00	261,932.64	-261,932.64	.00
4654261	CIVIL INDIG DEF CCL #1	.00	.00	.00	8,409.12	-8,409.12	.00
4654271	CIVIL INDIG DEF CCL #2	.00	.00	.00	9,864.96	-9,864.96	.00
465429	CRIM INDIGENT DEF CCL #3	.00	.00	.00	7,974.63	-7,974.63	.00
4654291	CIVIL INDIG DEF CCL #3	.00	.00	.00	336,833.71	-336,833.71	.00
465430	CRIM INDIGENT DEF CCL #4	.00	.00	.00	510,094.88	-510,094.88	.00
4654301	CIVIL INDIG DEF CCL #4	.00	.00	.00	15,512.49	-15,512.49	.00
465431	CRIM INDIGENT DEF CCL #5	.00	.00	.00	282,521.91	-282,521.91	.00
465434	CRIM INDIGENT DEF 9TH DC	.00	.00	.00	747,159.71	-747,159.71	.00
4654341	CIVIL INDIG DEF 9TH DC	.00	.00	.00	2,395.00	-2,395.00	.00
465436	CRIM INDIG DEF 410TH DC	.00	.00	.00	177,568.42	-177,568.42	.00
4654361	CIVIL INDIG DEF 410TH DC	.00	.00	.00	233,813.73	-233,813.73	.00
465437	CRIM INDIG DEF 221ST DC	.00	.00	8,076.00	976,629.15	-976,629.15	.00
4654371	CIVIL INDIG DEF 221ST DC	.00	.00	.00	2,250.00	-2,250.00	.00
465438	CRIM INDIG DEF 284TH DC	.00	.00	.00	2,435.66	-2,435.66	.00
4654381	CIVIL INDIG DEF 284TH DC	.00	.00	.00	4,412.50	-4,412.50	.00
465439	CRIM INDIG DEF 359TH DC	.00	.00	2,692.00	830,188.37	-830,188.37	.00
4654391	CIVIL INDIG DEF 359TH DC	.00	.00	.00	2,102.00	-2,102.00	.00
465441	CRIM INDIG DEF 418TH DC	.00	.00	.00	50.00	-50.00	.00
4654411	CIVIL INDIG DEF 418TH DC	.00	.00	.00	374,608.73	-374,608.73	.00
465442	CRIM INDIG DEF 435TH DC	.00	.00	.00	867,324.24	-867,324.24	.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	10,768.00	5,654,081.85	-5,654,081.85	.00
TOTAL	COURT OPERATIONS	7,577,072.80	.00	11,191.56	6,016,102.39	1,560,970.41	.79
46501	INDIGENT DEFENSE	185,705.40	.00	21.16	149,893.62	35,811.78	.81
TOTAL	INDIGENT DEFENSE	185,705.40	.00	21.16	149,893.62	35,811.78	.81
4652	DRUG COURT	681,044.00	.00	260.00	475,039.73	206,004.27	.70
TOTAL	DRUG COURT	681,044.00	.00	260.00	475,039.73	206,004.27	.70
46521	DRUG COURT-DWI COURT	350,143.00	.00	613.00	199,427.07	150,715.93	.57
TOTAL	DRUG COURT-DWI COURT	350,143.00	.00	613.00	199,427.07	150,715.93	.57
4659	OFFICE OF COURT ADMIN	466,301.96	.00	.00	310,370.39	155,931.57	.67
TOTAL	OFFICE OF COURT ADMIN	466,301.96	.00	.00	310,370.39	155,931.57	.67
TOTAL	JUDICIAL	12,556,153.01	.00	13,311.40	9,434,267.03	3,121,885.98	.75
TOTAL	JURY	12,594,800.66	.00	13,311.40	9,434,267.03	3,160,533.63	.75

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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	572,958.15	.00	.00	.00	572,958.15	.00
TOTAL	SPECIAL REVENUE FUNDS	572,958.15	.00	.00	.00	572,958.15	.00
TOTAL	SPECIAL REVENUE FUNDS	572,958.15	.00	.00	.00	572,958.15	.00
6122	RECYCLE STATION-PCT 1	307,773.00	.00	.00	198,027.53	109,745.47	.64
TOTAL	COMMISSIONER PCT 1	307,773.00	.00	.00	198,027.53	109,745.47	.64
6142	RECYCLE STATION-PCT 3	826,920.98	.00	6,773.16	613,738.82	213,182.16	.74
TOTAL	COMMISSIONER PCT 3	826,920.98	.00	6,773.16	613,738.82	213,182.16	.74
TOTAL	CONSERVATION	1,134,693.98	.00	6,773.16	811,766.35	322,927.63	.72
61380	MONT CO PCT2 PARKS	277,327.14	.00	59.57	168,818.13	108,509.01	.61
TOTAL	PCT 2 FACILITIES	277,327.14	.00	59.57	168,818.13	108,509.01	.61
TOTAL	COMMISSIONER PCT 2	277,327.14	.00	59.57	168,818.13	108,509.01	.61
61480	SOUTH COUNTY COMM CENTER	251,609.00	.00	122.53	126,998.72	124,610.28	.50
61481	ROBINSON RD COMM CENTER	5,000.00	.00	.00	270.00	4,730.00	.05
61482	OKLAHOMA COMM CENTER	5,000.00	.00	.00	1,955.55	3,044.45	.39
61485	SPRING CREEK GREENWAY N.C	1,059,954.27	.00	48,984.49	282,976.86	776,977.41	.27
5533	GREENWAY SECURITY	.00	.00	.00	33,377.55	-33,377.55	.00
TOTAL	SPRING CREEK GREENWAY N.C	1,059,954.27	.00	48,984.49	316,354.41	743,599.86	.30
TOTAL	PCT 3 PARKS AND COMM CEN	1,321,563.27	.00	49,107.02	445,578.68	875,984.59	.34
TOTAL	COMMISSIONER PCT 3	1,321,563.27	.00	49,107.02	445,578.68	875,984.59	.34
61580	EAST MC SENIOR CENTER	12,525.00	.00	13.28	7,765.43	4,759.57	.62
61582	MONT CO PCT 4 PARKS	130,632.42	.00	11,809.15	89,320.12	41,312.30	.68
TOTAL	PCT 4 PARKS AND COMM CENT	143,157.42	.00	11,822.43	97,085.55	46,071.87	.68
TOTAL	COMMISSIONER PCT 4	143,157.42	.00	11,822.43	97,085.55	46,071.87	.68
TOTAL	FACILITIES	1,742,047.83	.00	60,989.02	711,482.36	1,030,565.47	.41
61432	VECTOR CONTROL GRANT	237,955.00	.00	100,965.00	165,570.20	72,384.80	.70
TOTAL	COMMISSIONER PCT 3	237,955.00	.00	100,965.00	165,570.20	72,384.80	.70
TOTAL	HEALTH AND WELFARE	237,955.00	.00	100,965.00	165,570.20	72,384.80	.70
600	COUNTY ENGINEER	1,883,497.00	.00	734.12	1,331,366.20	552,130.80	.71
TOTAL	COUNTY ENGINEER	1,883,497.00	.00	734.12	1,331,366.20	552,130.80	.71
612	COMMISSIONER PCT 1	11,147,681.65	.00	616,204.45	6,664,215.14	4,483,466.51	.60
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	2,863.61	196,560.64	180,315.36	.52
TOTAL	COMMISSIONER PCT 1	11,527,449.73	.00	619,068.06	6,860,775.78	4,666,673.95	.60

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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	9,842,577.06	.00	678,909.35	6,282,227.83	3,560,349.23	.64
61302	COMMR PCT 2-TxDOT REIMB	22,254.58	.00	.00	.00	22,254.58	.00
TOTAL	COMMISSIONER PCT 2	9,864,831.64	.00	678,909.35	6,282,227.83	3,582,603.81	.64
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	10,549,383.33	.00	692,656.07	3,668,430.54	6,880,952.79	.35
6147	TRAFFIC OPERATIONS	2,232,413.73	.00	239,387.46	1,626,785.18	605,628.55	.73
TOTAL	COMMISSIONER PCT 3	12,781,797.06	.00	932,043.53	5,295,215.72	7,486,581.34	.41
615	COMMISSIONER PCT 4	10,282,049.12	.00	263,095.49	5,525,118.42	4,756,930.70	.54
61502	COMMR PCT 4-TxDOT REIMB	316.00	.00	.00	.00	316.00	.00
TOTAL	COMMISSIONER PCT 4	10,282,365.12	.00	263,095.49	5,525,118.42	4,757,246.70	.54
6150	COMMR PCT 4-SUSPENSE	1,675,233.82	.00	.00	228,889.98	1,446,343.84	.14
TOTAL	COMMR PCT 4-SUSPENSE	1,675,233.82	.00	.00	228,889.98	1,446,343.84	.14
TOTAL	PUBLIC TRANSPORTATION	48,649,830.98	.00	2,493,850.55	25,525,043.93	23,124,787.05	.52
TOTAL	ROAD AND BRIDGE	52,337,485.94	.00	2,662,577.73	27,213,862.84	25,123,623.10	.52

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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	.00	355,691.97	422,947.03	.46
51221	SHERIFF COMMISSARY STAFF	231,514.52	.00	.00	65,854.75	165,659.77	.28
TOTAL	JAIL	1,010,153.52	.00	.00	421,546.72	588,606.80	.42
TOTAL	PUBLIC SAFETY	1,010,153.52	.00	.00	421,546.72	588,606.80	.42
TOTAL	SHERIFF COMMISSARY	1,010,153.52	.00	.00	421,546.72	588,606.80	.42

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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	35,057.84	90,557.02	44,412.00	.67
65118	GENEALOGY GIFT/RONALD JAC	38,940.85	.00	1,275.49	16,382.93	22,557.92	.42
TOTAL	MEMORIAL LIBRARY	173,909.87	.00	36,333.33	106,939.95	66,969.92	.61
TOTAL	CULTURE AND RECREATION	173,909.87	.00	36,333.33	106,939.95	66,969.92	.61
TOTAL	MEMORIAL LIBRARY - SPECIA	173,909.87	.00	36,333.33	106,939.95	66,969.92	.61

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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
615320	ALLEN DALE PROJECT	1,486,593.00	.00	.00	.00	1,486,593.00	.00
615321	RIVER OAKS PROJECT	1,307,618.00	.00	.00	.00	1,307,618.00	.00
615322	CONTINGENCY PROJECT	253,593.00	.00	.00	.00	253,593.00	.00
TOTAL	16 FLOODS/CDBG DR INFRAST	3,047,804.00	.00	.00	.00	3,047,804.00	.00
TOTAL	COMMISSIONER PCT 4	3,047,804.00	.00	.00	.00	3,047,804.00	.00
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	13,700.00	42,528.05	71,878.95	.37
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	1,807,675.80	1,807,675.80	182,824.20	.91
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	1,821,375.80	1,850,203.85	407,978.95	.82
642030	CDBG YR 21 ADMIN	519,596.00	.00	2,662.40	343,371.25	176,224.75	.66
642031	CDBG YR 21 SOCIAL SERVICE	389,697.00	.00	.00	241,201.38	148,495.62	.62
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	2,662.40	970,549.71	1,627,434.29	.37
642612	WILLIS BLDG-PROG INC	27,312.87	.00	.00	11,957.56	15,355.31	.44
6426121	LONESTAR BLDG-PROG INC	21,661.28	.00	.00	11,814.92	9,846.36	.55
642613	MAGNOLIA BLDG-PROG INC	6,252.25	.00	.00	2,901.00	3,351.25	.46
6426132	MAGNOLIA CLINIC-PROG INC	13,811.17	.00	.00	5,405.99	8,405.18	.39
642615	SPLENDORA BLDG-PROG INC	29,497.34	.00	.00	10,698.80	18,798.54	.36
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	50.21	10,251.61	198.83	.98
642974	CDBG YR 17 HOUSING DEMO.	8,973.98	.00	.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	.00	23,369.94	38,923.12	.38
6429801	CDBG YR 18-MCYS	398,750.00	.00	277,305.74	398,750.00	.00	1.00
642986	CDBG YR 18 HOUSING DEMO	84,318.86	.00	20,019.60	43,885.60	40,433.26	.52
642988	CDBG YR 18 HOUSING REHAB	66,056.00	.00	949.79	65,113.52	942.48	.99
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	361,415.31	512,736.12	46,538.70	.92
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 HOUSING REHAB	20,000.00	.00	.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	222,829.35	.00	125,971.80	154,545.00	68,284.35	.69
TOTAL	CDBG/\$2,301,631 - YEAR 19	308,721.08	.00	125,971.80	171,885.53	136,835.55	.56
6440400	HESG YR 5 - ADMIN	27.57	.00	.00	.00	27.57	.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
TOTAL	HESG/\$172,087 - YEAR 4	27.57	.00	.00	.00	27.57	.00
TOTAL	CDBG/\$1.7MIL-YEAR 1	5,898,998.53	.00	2,311,475.52	3,581,775.03	2,317,223.50	.61
643924	HOME YR 12 DOWN PMT ASST	74,012.21	.00	.00	67,273.72	6,738.49	.91
TOTAL	HOME/\$465,806 - YEAR 12	74,012.21	.00	.00	67,273.72	6,738.49	.91
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	2,368.99	.00	1.00
TOTAL	HOME YEAR 15	358,538.26	.00	.00	2,368.99	356,169.27	.01
643960	HOME YR16 ADMIN	68,862.00	.00	.00	44,484.72	24,377.28	.65
643961	HOME YR16 CHDO	150,000.00	.00	.00	67,926.56	82,073.44	.45
643962	HOME YR16 EASTER SEALS	281,875.00	.00	.00	4,714.06	277,160.94	.02
643963	HOME YR16 CAPITAL CONTING	189,765.00	.00	.00	.00	189,765.00	.00
TOTAL	HOME YEAR 16	690,502.00	.00	.00	117,125.34	573,376.66	.17
TOTAL	HOME PROGRAM/\$750K-YR 1	1,807,839.42	.00	.00	186,768.05	1,621,071.37	.10
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	8,198.64	50.36	.99
644081	HESG YR8 SOCIAL SERVICES	211,748.00	.00	.00	124,995.59	86,752.41	.59
TOTAL	HESG YEAR 8	219,997.00	.00	.00	133,194.23	86,802.77	.61
TOTAL	CDBG DISASTER REC GRANT	220,606.99	.00	.00	133,194.23	87,412.76	.60
TOTAL	HEALTH AND WELFARE	11,095,248.94	.00	2,311,475.52	3,901,737.31	7,193,511.63	.35
TOTAL	COMMUNITY DEVELOPMENT	11,095,248.94	.00	2,311,475.52	3,901,737.31	7,193,511.63	.35

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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	295.00	1,413.00	.17
TOTAL	COUNTY COURT AT LAW #1	1,708.00	.00	.00	295.00	1,413.00	.17
427221	CCL 2 - LAW LIBRARY	1,708.00	.00	.00	295.00	1,413.00	.17
TOTAL	COUNTY COURT AT LAW #2	1,708.00	.00	.00	295.00	1,413.00	.17
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	364.00	1,200.00	508.00	.70
TOTAL	COUNTY COURT AT LAW #4	1,708.00	.00	364.00	1,200.00	508.00	.70
431221	CCL 5 - LAW LIBRARY	1,708.00	.00	25.62	285.79	1,422.21	.17
TOTAL	COUNTY COURT AT LAW #5	1,708.00	.00	25.62	285.79	1,422.21	.17
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	408.70	591.30	.41
TOTAL	410th DISTRICT COURT	1,000.00	.00	.00	408.70	591.30	.41
437221	221ST DC - LAW LIBRARY	1,564.00	.00	296.00	543.00	1,021.00	.35
TOTAL	221ST DISTRICT COURT	1,564.00	.00	296.00	543.00	1,021.00	.35
438221	284TH DC - LAW LIBRARY	1,708.00	.00	154.80	395.67	1,312.33	.23
TOTAL	284TH DISTRICT COURT	1,708.00	.00	154.80	395.67	1,312.33	.23
439221	359TH DC - LAW LIBRARY	1,708.00	.00	.00	565.00	1,143.00	.33
TOTAL	359TH DISTRICT COURT	1,708.00	.00	.00	565.00	1,143.00	.33
441221	418TH DC - LAW LIBRARY	2,128.00	.00	434.00	1,555.90	572.10	.73
TOTAL	418TH DISTRICT COURT	2,128.00	.00	434.00	1,555.90	572.10	.73
442221	435TH DC - LAW LIBRARY	1,708.00	.00	.00	177.00	1,531.00	.10
TOTAL	435TH DISTRICT COURT	1,708.00	.00	.00	177.00	1,531.00	.10
465221	CRT OPER - LAW LIBRARY	6,000.00	.00	620.00	3,301.50	2,698.50	.55
TOTAL	COURT OPERATIONS	6,000.00	.00	620.00	3,301.50	2,698.50	.55
476	LAW LIBRARY	270,540.00	.00	6,729.03	196,764.44	73,775.56	.73
TOTAL	LAW LIBRARY	270,540.00	.00	6,729.03	196,764.44	73,775.56	.73
TOTAL	LEGAL SERVICES	295,188.00	.00	8,623.45	205,787.00	89,401.00	.70
TOTAL	LAW LIBRARY	295,188.00	.00	8,623.45	205,787.00	89,401.00	.70



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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	3,542.76	4,185.76	38,467.87	.10
57114701	BASIC SUPERVISION A/19	504,549.39	.00	1,500.00	394,221.30	110,328.09	.78
57114702	COMMUNITY PROGRAMS A/19	620,655.59	.00	1,400.00	474,056.38	146,599.21	.76
57114703	PRE & POST ADJ FAC A/19	261,074.23	.00	.00	257,706.66	3,367.57	.99
57114704	COMMITMENT DIVERSION A/19	223,776.00	.00	.00	165,584.57	58,191.43	.74
57114705	MENTAL HEALTH A/19	201,540.44	.00	.00	149,266.06	52,274.38	.74
TOTAL	JUV PROB/STATE AID-A/19	1,811,595.65	.00	2,900.00	1,440,834.97	370,760.68	.80
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	358,181.39	1,258,037.70	.22
57117	JUVENILE PROBATION-LOCAL	95,320.58	.00	.10	11,181.79	84,138.79	.12
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	3,704,740.19	.00	6,442.66	1,882,025.96	1,822,714.23	.51
TOTAL	PUBLIC SAFETY	3,704,740.19	.00	6,442.66	1,882,025.96	1,822,714.23	.51
TOTAL	JUVENILE PROBATION-STATE	3,704,740.19	.00	6,442.66	1,882,025.96	1,822,714.23	.51

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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	624,888.01	.00	93,803.74	433,633.56	191,254.45	.69
TOTAL	COUNTY CLERK	624,888.01	.00	93,803.74	433,633.56	191,254.45	.69
TOTAL	GENERAL ADMINISTRATION	624,888.01	.00	93,803.74	433,633.56	191,254.45	.69
TOTAL	RECORDS MGMT/PRESERVATION	624,888.01	.00	93,803.74	433,633.56	191,254.45	.69

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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	22,320.90	16,411.10	.58
TOTAL	DISTRICT ATTORNEY	38,732.00	.00	.00	22,320.90	16,411.10	.58
TOTAL	JUDICIAL	38,732.00	.00	.00	22,320.90	16,411.10	.58
TOTAL	PRE-TRIAL DIVERSION FUND	38,732.00	.00	.00	22,320.90	16,411.10	.58

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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	34,983.13	65,016.87	.35
629137	1612CNROE	52.00	.00	.00	.00	52.00	.00
629138	1812CONRO	5,947,321.02	.00	.00	.00	5,947,321.02	.00
629160	1912CNROE-DESIGN PHASE	140,000.00	.00	.00	.00	140,000.00	.00
TOTAL	TAXIWAY G & F DESIGN/CNST	140,000.00	.00	.00	.00	140,000.00	.00
TOTAL	AIRPORT	6,187,373.02	.00	339.80	34,983.13	6,152,389.89	.01
TOTAL	PUBLIC TRANSPORTATION	6,187,373.02	.00	339.80	34,983.13	6,152,389.89	.01
TOTAL	AIRPORT GRANTS	6,187,373.02	.00	339.80	34,983.13	6,152,389.89	.01

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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	.00	.00	5,251,268.73	-5,251,268.73	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	5,251,268.73	-5,251,268.73	.00
TOTAL	SPECIAL REVENUE FUNDS	.00	.00	.00	5,251,268.73	-5,251,268.73	.00
6311	MENTAL HEALTH	15,256,015.00	.00	2,421.44	10,157,633.44	5,098,381.56	.67
TOTAL	MENTAL HEALTH	15,256,015.00	.00	2,421.44	10,157,633.44	5,098,381.56	.67
TOTAL	HEALTH AND WELFARE	15,256,015.00	.00	2,421.44	10,157,633.44	5,098,381.56	.67
TOTAL	MENTAL HEALTH FACILITY	15,256,015.00	.00	2,421.44	15,408,902.17	-152,887.17	1.01

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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	1,853.75	441,490.46	188,841.60	.70
TOTAL	SHERIFF	630,332.06	.00	1,853.75	441,490.46	188,841.60	.70
TOTAL	PUBLIC SAFETY	630,332.06	.00	1,853.75	441,490.46	188,841.60	.70
TOTAL	RECORDS MANAGEMENT COUNTY	670,448.06	.00	1,853.75	441,572.23	228,875.83	.66

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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	7,145.76	21,520.12	58,770.88	.27
TOTAL	DISTRICT CLERK	80,291.00	.00	7,145.76	21,520.12	58,770.88	.27
TOTAL	GENERAL ADMINISTRATION	80,291.00	.00	7,145.76	21,520.12	58,770.88	.27
TOTAL	RECORDS MGMT DIST CLERK	80,291.00	.00	7,145.76	21,520.12	58,770.88	.27

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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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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	22,367.62	9,632.38	.70
TOTAL	NON-DEPARTMENTAL	32,000.00	.00	.00	22,367.62	9,632.38	.70
TOTAL	JUDICIAL	32,000.00	.00	.00	22,367.62	9,632.38	.70
TOTAL	COURT GUARDIANSHIP	32,000.00	.00	.00	22,367.62	9,632.38	.70

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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	1,082.60	2,567.40	.30
TOTAL	COURT REPORTER CCL 1	3,650.00	.00	.00	1,082.60	2,567.40	.30
4279	COURT REPORTER CCL 2	8,600.00	.00	3,466.64	4,558.76	4,041.24	.53
TOTAL	COURT REPORTER CCL 2	8,600.00	.00	3,466.64	4,558.76	4,041.24	.53
4299	COURT REPORTER CCL 3	12,714.00	.00	.00	8,781.10	3,932.90	.69
TOTAL	COURT REPORTER CCL 3	12,714.00	.00	.00	8,781.10	3,932.90	.69
4309	COURT REPORTER CCL 4	4,100.00	.00	.00	1,173.00	2,927.00	.29
TOTAL	COURT REPORTER CCL 4	4,100.00	.00	.00	1,173.00	2,927.00	.29
4319	COURT REPORTER CCL 5	4,600.00	.00	.00	3,613.56	986.44	.79
TOTAL	COURT REPORTER CCL 5	4,600.00	.00	.00	3,613.56	986.44	.79
4349	COURT REPORTER 9TH DC	9,964.00	.00	.00	8,034.57	1,929.43	.81
TOTAL	COURT REPORTER 9TH DC	9,964.00	.00	.00	8,034.57	1,929.43	.81
4369	COURT REPORTER 410 DC	8,200.00	.00	.00	3,794.02	4,405.98	.46
TOTAL	COURT REPORTER 410 DC	8,200.00	.00	.00	3,794.02	4,405.98	.46
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	13,163.00	.00	.00	12,733.15	429.85	.97
TOTAL	COURT REPORTER 284 DC	13,163.00	.00	.00	12,733.15	429.85	.97
4399	COURT REPORTER 359 DC	8,001.00	.00	.00	7,685.00	316.00	.96
TOTAL	COURT REPORTER 359 DC	8,001.00	.00	.00	7,685.00	316.00	.96
4419	COURT REPORTER 418 DC	6,185.00	.00	.00	2,892.34	3,292.66	.47
TOTAL	COURT REPORTER 418 DC	6,185.00	.00	.00	2,892.34	3,292.66	.47
4429	COURT REPORTER 435 DC	19,550.00	.00	.00	12,473.54	7,076.46	.64
TOTAL	COURT REPORTER 435 DC	19,550.00	.00	.00	12,473.54	7,076.46	.64
465239	COURT REPORTER CT OPS	38,231.00	.00	.00	38,072.87	158.13	1.00
TOTAL	COURT REPORTER CT OPS	38,231.00	.00	.00	38,072.87	158.13	1.00
TOTAL	JUDICIAL	140,958.00	.00	3,466.64	104,894.51	36,063.49	.74
TOTAL	COURT REPORTER SVC FUND	140,958.00	.00	3,466.64	104,894.51	36,063.49	.74

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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	9,727.05	256,290.88	116,388.08	.69
TOTAL	JAIL	372,678.96	.00	9,727.05	256,290.88	116,388.08	.69
TOTAL	PUBLIC SAFETY	372,678.96	.00	9,727.05	256,290.88	116,388.08	.69
TOTAL	COURTHOUSE SECURITY	372,678.96	.00	9,727.05	256,290.88	116,388.08	.69

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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	227.94	1,084.06	.17
TOTAL	COUNTY COURT AT LAW #1	1,312.00	.00	.00	227.94	1,084.06	.17
427241	CCL 2-CTY/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-CTY/DIST CT TECH	1,624.00	.00	32.20	219.80	1,404.20	.14
TOTAL	COUNTY COURT AT LAW #3	1,624.00	.00	32.20	219.80	1,404.20	.14
430241	CCL 4-CTY/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-CTY/DIST CT TECH	1,356.00	.00	.00	303.92	1,052.08	.22
TOTAL	COUNTY COURT AT LAW #5	1,356.00	.00	.00	303.92	1,052.08	.22
434241	9TH DC-CTY/DIST CT TECH	1,356.00	.00	37.99	694.61	661.39	.51
TOTAL	9TH DISTRICT COURT	1,356.00	.00	37.99	694.61	661.39	.51
436241	410TH DC-CTY/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-CTY/DIST CT TECH	1,312.00	.00	.00	1,225.33	86.67	.93
TOTAL	221ST DISTRICT COURT	1,312.00	.00	.00	1,225.33	86.67	.93
438241	284TH DC-CTY/DIST CT TECH	1,312.00	.00	.00	903.42	408.58	.69
TOTAL	284TH DISTRICT COURT	1,312.00	.00	.00	903.42	408.58	.69
439241	359TH DC-CTY/DIST CT TECH	1,312.00	.00	22.20	199.80	1,112.20	.15
TOTAL	359TH DISTRICT COURT	1,312.00	.00	22.20	199.80	1,112.20	.15
441241	418TH DC-CTY/DIST CT TECH	624.00	.00	25.90	207.20	416.80	.33
TOTAL	418TH DISTRICT COURT	624.00	.00	25.90	207.20	416.80	.33
442241	435TH DC-CTY/DIST CT TECH	1,456.00	.00	.00	303.92	1,152.08	.21
TOTAL	435TH DISTRICT COURT	1,456.00	.00	.00	303.92	1,152.08	.21
4659241	CT OPNS-CTY/DIST CT TECH	4,314.16	.00	22.20	3,201.96	1,112.20	.74
TOTAL	COURT OPERATIONS	4,314.16	.00	22.20	3,201.96	1,112.20	.74
TOTAL	JUDICIAL	22,350.81	.00	140.49	11,457.98	10,892.83	.51
TOTAL	COURT TECHNOLOGY CNTY/DIS	22,350.81	.00	140.49	11,457.98	10,892.83	.51

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FUND - 242 - JUSTICE CRT BLDG SECURITY

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
457242	JP3 JUSTICE CT SECURITY	5,000.00	.00	1,786.98	1,786.98	3,213.02	.36
TOTAL	JUSTICE OF PEACE PCT 3	5,000.00	.00	1,786.98	1,786.98	3,213.02	.36
510242	BLD MNT JP SECURITY	61,441.00	.00	.00	21,538.74	39,902.26	.35
TOTAL	BLDG MAINT/CONSTRUCTION	61,441.00	.00	.00	21,538.74	39,902.26	.35
TOTAL	PUBLIC SAFETY	66,441.00	.00	1,786.98	23,325.72	43,115.28	.35
TOTAL	JUSTICE CRT BLDG SECURITY	66,441.00	.00	1,786.98	23,325.72	43,115.28	.35

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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
455243	JP 1 JUSTICE CT TECH	55,576.65	.00	23.45	16,711.42	38,865.23	.30
TOTAL	JUSTICE OF PEACE PCT 1	55,576.65	.00	23.45	16,711.42	38,865.23	.30
456243	JP 2 JUSTICE CT TECH	14,531.78	.00	1,491.78	14,177.38	354.40	.98
TOTAL	JUSTICE OF PEACE PCT 2	14,531.78	.00	1,491.78	14,177.38	354.40	.98
457243	JP 3 JUSTICE CT TECH	41,848.67	.00	908.10	14,155.43	27,693.24	.34
TOTAL	JUSTICE OF PEACE PCT 3	41,848.67	.00	908.10	14,155.43	27,693.24	.34
458243	JP 4 JUSTICE CT TECH	53,105.18	.00	.00	49,935.86	3,169.32	.94
TOTAL	JUSTICE OF PEACE PCT 4	53,105.18	.00	.00	49,935.86	3,169.32	.94
459243	JP 5 JUSTICE CT TECH	12,500.00	.00	.00	12,500.00	.00	1.00
TOTAL	JUSTICE OF PEACE PCT 5	12,500.00	.00	.00	12,500.00	.00	1.00
TOTAL	JUDICIAL	177,562.28	.00	2,423.33	107,480.09	70,082.19	.61
TOTAL	JUSTICE CRT TECHNOLOGY	177,562.28	.00	2,423.33	107,480.09	70,082.19	.61

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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	123,021.00	.00	.00	45,787.79	77,233.21	.37
TOTAL	JUSTICE OF PEACE PCT 1	123,021.00	.00	.00	45,787.79	77,233.21	.37
45612	JP 2-JUVENILE CASE DIV	53,293.00	.00	.00	39,909.10	13,383.90	.75
TOTAL	JUSTICE OF PEACE PCT 2	53,293.00	.00	.00	39,909.10	13,383.90	.75
45712	JP 3-JUVENILE CASE DIV	65,496.00	.00	.00	49,124.55	16,371.45	.75
TOTAL	JUSTICE OF PEACE PCT 3	65,496.00	.00	.00	49,124.55	16,371.45	.75
45812	JP 4-JUVENILE CASE DIV	63,971.00	.00	.00	41,476.31	22,494.69	.65
TOTAL	JUSTICE OF PEACE PCT 4	63,971.00	.00	.00	41,476.31	22,494.69	.65
TOTAL	JUDICIAL	305,781.00	.00	.00	176,297.75	129,483.25	.58
TOTAL	JUVENILE CASE MANAGER	305,781.00	.00	.00	176,297.75	129,483.25	.58

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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	.00	.00	377,991.64	212,648.36	.64
TOTAL	ADULT PROBATION	590,640.00	.00	.00	377,991.64	212,648.36	.64
TOTAL	PUBLIC SAFETY	590,640.00	.00	.00	377,991.64	212,648.36	.64
TOTAL	BOND SUPERVISION	590,640.00	.00	.00	377,991.64	212,648.36	.64



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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	1,180,579.92	6,074.25	.99
TOTAL	ADULT PROBATION	1,186,904.17	.00	.00	1,180,579.92	6,324.25	.99
TOTAL	PUBLIC SAFETY	1,186,904.17	.00	.00	1,180,579.92	6,324.25	.99
TOTAL	BASIC SUPERVISION	1,186,904.17	.00	.00	1,190,579.92	-3,675.75	1.00

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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	254,393.89	1,441.19	.99
TOTAL	ADULT PROBATION	255,835.08	.00	.00	254,393.89	1,441.19	.99
TOTAL	PUBLIC SAFETY	255,835.08	.00	.00	254,393.89	1,441.19	.99
TOTAL	COMMUNITY CORRECTIONS	255,835.08	.00	.00	254,393.89	1,441.19	.99

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SELECTION CRITERIA: ALL

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	50,629.18	292.24	.99
572821	IN-HOUSE COUNSELOR 18-19	.00	.00	.00	-116.84	116.84	.00
572822	AP - IN-HOUSE COUNSL FY19	20,748.18	.00	.00	20,748.18	.00	1.00
572921	PRETRIAL DIVERSION FY18	.00	.00	.00	-208.59	208.59	.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	100,497.93	617.67	.99
TOTAL	PUBLIC SAFETY	101,115.60	.00	.00	100,497.93	617.67	.99
TOTAL	MENTAL IMPAIRMENTS	101,115.60	.00	.00	100,497.93	617.67	.99

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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	97,666.90	-97,666.90	.00
49042	CONTRACT ELECT PAYROLL	.00	.00	3,823.60	412,964.23	-412,964.23	.00
TOTAL	ELECTIONS	.00	.00	3,823.60	510,631.13	-510,631.13	.00
TOTAL	ELECTIONS	.00	.00	3,823.60	510,631.13	-510,631.13	.00
TOTAL	CONTRACT ELECTION SERVICE	.00	.00	3,823.60	510,631.13	-510,631.13	.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
406900	ADMINISTRATION	178,390.00	.00	.00	.00	178,390.00	.00
406901	LMB BUYOUT PROGRAM	5,751,305.97	.00	.00	.00	5,751,305.97	.00
406902	LMB BP PROJECT DELIVERY	1,532,680.36	.00	.00	.00	1,532,680.36	.00
406903	UN BUYOUT PROGRAM	1,150,537.23	.00	.00	.00	1,150,537.23	.00
406904	UN BP PROJECT DELIVERY	306,609.64	.00	.00	.00	306,609.64	.00
TOTAL	CDBG-DR 2016 FLOODS	8,919,523.20	.00	.00	.00	8,919,523.20	.00
TOTAL	DISASTER RECOVERY GRANTS	8,919,523.20	.00	.00	.00	8,919,523.20	.00
TOTAL	HEALTH AND WELFARE	8,919,523.20	.00	.00	.00	8,919,523.20	.00
40670101	UASI 17-COM PREP/REG PLAN	181,526.80	.00	.00	73,876.89	107,649.91	.41
40670102	UASI 18-COM PREP & REG PL	392,767.00	.00	.00	79,226.74	313,540.26	.20
TOTAL	COM PREP & REGIONAL PLAN	574,293.80	.00	.00	153,103.63	421,190.17	.27
40670301	UASI 17-EOC/REG TECH SUST	169,207.67	.00	7,500.00	55,694.50	113,513.17	.33
40670302	UASI 18-EOC/REG TECH SUST	162,955.00	.00	2,379.58	102,871.82	60,083.18	.63
TOTAL	EOC/REG TECH SUSTAINMENT	332,162.67	.00	9,879.58	158,566.32	173,596.35	.48
40670401	UASI 17-M & A	67,403.16	.00	3,759.99	12,036.63	55,366.53	.18
40670402	UASI 18-M & A	92,172.29	.00	.00	8,398.62	83,773.67	.09
TOTAL	M & A	159,575.45	.00	3,759.99	20,435.25	139,140.20	.13
40670502	UASI 18-EOC ENHANCEMENTS	150,685.00	.00	.00	1,983.46	148,701.54	.01
TOTAL	EOC ENHANCEMENTS	150,685.00	.00	.00	1,983.46	148,701.54	.01
40670601	UASI 17-1ST RESP FC SPEC	470,300.00	.00	7,558.66	40,546.00	429,754.00	.09
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	7,558.66	40,546.00	762,754.00	.05
40670701	UASI 17-1ST RESP LE SP RS	421,011.68	.00	302.25	2,556.23	418,455.45	.01
40670702	UASI 18-FR LE SPEC RESPON	511,866.50	.00	90,000.00	90,000.00	421,866.50	.18
TOTAL	1ST RESP LE SPEC RESPONSE	932,878.18	.00	90,302.25	92,556.23	840,321.95	.10
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	31,120.00	46,880.00	.40
TOTAL	LE SWAT SUSTAINMENT	78,000.00	.00	.00	31,120.00	46,880.00	.40
TOTAL	HSGP GRANTS	3,230,895.10	.00	111,500.48	498,310.89	2,732,584.21	.15
TOTAL	EMERGENCY MANAGEMENT	3,230,895.10	.00	111,500.48	498,310.89	2,732,584.21	.15
TOTAL	PUBLIC SAFETY	3,230,895.10	.00	111,500.48	498,310.89	2,732,584.21	.15
TOTAL	MOCO GRANTS	12,150,418.30	.00	111,500.48	498,310.89	11,652,107.41	.04

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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	1,915.00	15,461.38	3,038.62	.84
TOTAL	COUNTY CLERK	18,500.00	.00	1,915.00	15,461.38	3,038.62	.84
TOTAL	GENERAL ADMINISTRATION	18,500.00	.00	1,915.00	15,461.38	3,038.62	.84
TOTAL	CC VITAL RECORDS PRES FND	18,500.00	.00	1,915.00	15,461.38	3,038.62	.84

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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	.00	.00	-13,961,446.20	13,961,446.20	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	.00	.00	-13,961,446.20	13,961,446.20	.00
TOTAL	CONVERSION-FULL ACCRUAL	.00	.00	.00	-13,961,446.20	13,961,446.20	.00
TOTAL	GASB 34 CONVERSION FUND	.00	.00	.00	-13,961,446.20	13,961,446.20	.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	.00	.00	.00	6,957,995.10	-6,957,995.10	.00
TOTAL	DEBT SERVICE FUNDS	.00	.00	.00	6,957,995.10	-6,957,995.10	.00
TOTAL	DEBT SERVICE FUNDS	.00	.00	.00	6,957,995.10	-6,957,995.10	.00
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

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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
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
TOTAL	MONTG CO DEBT SERVICE	70,312,150.70	.00	.00	64,654,467.02	5,657,683.68	.92

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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/ BUD
503121	NETWK CLOSET ACCESS-CJIS	400,000.00	.00	11,335.64	43,997.21	356,002.79	.11
TOTAL	MAJOR PROJ 2012 - IT	400,000.00	.00	11,335.64	43,997.21	356,002.79	.11
510120	COUNTY WIDE ROOF PROJECT	1,390,187.53	.00	64,660.80	773,845.00	616,342.53	.56
510121	AC NEW SECURITY IT ROOMS	70,000.00	.00	331.69	20,679.71	49,320.29	.30
510122	JP3 CARPET INSTALL	57,438.93	.00	.00	57,438.93	.00	1.00
510123	VETERANS REMODEL	6,623.54	.00	.00	6,623.54	.00	1.00
510124	HVAC CONTROLS-JUV/BLD MNT	195,750.00	.00	33,766.87	195,750.00	.00	1.00
TOTAL	MAJOR PRO 2012-BLD MNT	1,720,000.00	.00	98,759.36	1,054,337.18	665,662.82	.61
512121	A/C UNIT - JAIL	80,000.00	.00	.00	43,354.50	36,645.50	.54
TOTAL	CAPITAL PROJ 2012 - JAIL	80,000.00	.00	.00	43,354.50	36,645.50	.54
TOTAL	CAPITAL PROJECTS	2,200,000.00	.00	110,095.00	1,141,688.89	1,058,311.11	.52
TOTAL	C/P-CERT OBLIGN 2012	2,200,000.00	.00	110,095.00	1,141,688.89	1,058,311.11	.52

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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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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	10,000.00	.00	.00	10,000.00	.00	1.00
4066002	EM - RENOVATIONS	30,000.00	.00	.00	.00	30,000.00	.00
TOTAL	CAPITAL PROJ-EMERG MGMT	40,000.00	.00	.00	10,000.00	30,000.00	.25
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
4096001	NONDEPT - CO WIDE FACILIT	37,500.00	.00	35,000.00	35,000.00	2,500.00	.93
TOTAL	CAPITAL PROJ-CO WIDE FAC	37,500.00	.00	35,000.00	35,000.00	2,500.00	.93
45760001	JP3 FURNISHINGS	838.79	.00	.00	838.79	.00	1.00
TOTAL	CAPITAL PROJ-JP3	838.79	.00	.00	838.79	.00	1.00
46560001	REFLECTIVE TINT (CT HSE)	50,000.00	.00	34,216.00	34,216.00	15,784.00	.68
46560002	BULLETPROOF GLASS/REINFOR	175,000.00	.00	.00	.00	175,000.00	.00
TOTAL	CAPITAL PROJ-COURT OPER	225,000.00	.00	34,216.00	34,216.00	190,784.00	.15
49760001	TREASURER EEQUIPMENT	10,000.00	.00	3,806.78	3,806.78	6,193.22	.38
TOTAL	CAPITAL PROJ-TREASURER	10,000.00	.00	3,806.78	3,806.78	6,193.22	.38
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	.00	490,485.61	4,514.39	.99
50360002	COMPELLANT STORAGE-LOCAL	587,461.00	.00	159,414.28	159,414.28	428,046.72	.27
50360003	IT SECURITY SYSTEM	190,000.00	.00	83,251.00	93,107.49	96,892.51	.49
50360004	IT SECURITY PROJ 2	200,000.00	.00	.00	.00	200,000.00	.00
TOTAL	CAPITAL PROJ-IT	1,472,461.00	.00	242,665.28	743,007.38	729,453.62	.50
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	.00	244,626.88	5,373.12	.98
51089	EXTENSION OFFICE PARKING	828,188.30	.00	819,725.30	828,188.30	.00	1.00
TOTAL	BLDG MAINT/CONSTRUCTION	2,652,017.27	.00	822,650.30	1,075,740.18	1,576,277.09	.41
51060001	284th ADA REMODEL	41,000.00	.00	9,364.03	11,928.05	29,071.95	.29
51060006	ELECTIONS REMODEL	58,332.04	.00	.78	58,332.04	.00	1.00
51060011	COUNTY WIDE ROOF MGMT	160,370.07	.00	.00	50,237.60	110,132.47	.31
51060012	HVAC CTRLS CDBG/LIBRARIES	215,094.92	.00	134,680.77	215,094.92	.00	1.00
51060013	ERP BUILD OUT	894.92	.00	.00	350.14	544.78	.39
51060015	COUNTY ATTORNEY BUILD OUT	18,635.76	.00	.00	18,635.76	.00	1.00
56060001	RADIO TOWER	2,936,689.54	.00	896,751.17	1,433,538.07	1,503,151.47	.49
TOTAL	CAPITAL PROJ-BLDG MAINT	3,431,017.25	.00	1,040,796.75	1,788,116.58	1,642,900.67	.52
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	261,717.00	.00	261,717.00	261,717.00	.00	1.00
TOTAL	CAPITAL PROJ-CIVIC CENTER	261,717.00	.00	261,717.00	261,717.00	.00	1.00
55160001	GENERATOR W/MAINTENANCE	28,884.00	.00	.00	28,884.00	.00	1.00

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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
TOTAL	CAPITAL PROJ-CONSTABLE 1	28,884.00	.00	.00	28,884.00	.00	1.00
6136001	DISTRICT 4 SUBSTATION	2,400,000.00	.00	.00	.00	2,400,000.00	.00
TOTAL	CAPITAL PROJ-DIST4 SUBSTA	2,400,000.00	.00	.00	.00	2,400,000.00	.00
63060001	FORENSICS CENTER	4,100,000.00	.00	21,184.50	70,615.00	4,029,385.00	.02
TOTAL	CAPITAL PROJ-FORENSICS	4,100,000.00	.00	21,184.50	70,615.00	4,029,385.00	.02
TOTAL	CAPITAL PROJECTS	14,919,144.34	.00	2,462,036.61	4,052,941.71	10,866,202.63	.27
TOTAL	LOCAL CAPITAL PROJECTS	14,919,144.34	.00	2,462,036.61	4,052,941.71	10,866,202.63	.27

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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	1,036,682.49	.00	532,675.70	762,789.13	273,893.36	.74
TOTAL	COMMISSIONER PCT 1	1,036,682.49	.00	532,675.70	762,789.13	273,893.36	.74
6134014	COMMISSIONER PCT 2	2,316,736.75	.00	434,181.75	1,922,724.24	394,012.51	.83
TOTAL	COMMISSIONER PCT 2	2,316,736.75	.00	434,181.75	1,922,724.24	394,012.51	.83
6144014	COMMISSIONER PCT 3	1,668,587.52	.00	61,863.25	894,151.21	774,436.31	.54
TOTAL	COMMISSIONER PCT 3	1,668,587.52	.00	61,863.25	894,151.21	774,436.31	.54
6154014	COMMISSIONER PCT 4	5,162,795.46	.00	3,015,797.34	4,893,272.53	269,522.93	.95
TOTAL	COMMISSIONER PCT 4	5,162,795.46	.00	3,015,797.34	4,893,272.53	269,522.93	.95
TOTAL	CAPITAL PROJECTS	10,184,802.22	.00	4,044,518.04	8,472,937.11	1,711,865.11	.83
TOTAL	C/P ROAD BONDS 2016, \$60M	10,184,802.22	.00	4,044,518.04	8,472,937.11	1,711,865.11	.83



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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	1,171,732.83	.00	163,635.39	711,485.25	460,247.58	.61
TOTAL	COMMISSIONER PCT1	1,171,732.83	.00	163,635.39	711,485.25	460,247.58	.61
6134015	COMMISSIONER PCT 2	4,903,159.77	.00	2,832,371.45	3,962,312.00	940,847.77	.81
TOTAL	COMMISSIONER PCT 2	4,903,159.77	.00	2,832,371.45	3,962,312.00	940,847.77	.81
6144015	COMMISSIONER PCT 3	23,476,928.42	.00	16,096,114.54	23,218,940.56	257,987.86	.99
TOTAL	COMMISSIONER PCT 3	23,476,928.42	.00	16,096,114.54	23,218,940.56	257,987.86	.99
6154015	COMMISSIONER PCT 4	10,212,045.89	.00	4,407,825.80	6,037,727.24	4,174,318.65	.59
TOTAL	COMMISSIONER PCT 4	10,212,045.89	.00	4,407,825.80	6,037,727.24	4,174,318.65	.59
TOTAL	CAPITAL PROJECTS	39,763,866.91	.00	23,499,947.18	33,930,465.05	5,833,401.86	.85
TOTAL	C/P ROAD BONDS 2016A	39,763,866.91	.00	23,499,947.18	33,930,465.05	5,833,401.86	.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	11,939,273.56	.00	6,386,091.13	11,763,927.38	175,346.18	.99
TOTAL	COMMISSIONER PCT1	11,939,273.56	.00	6,386,091.13	11,763,927.38	175,346.18	.99
6134016	COMMISSIONER PCT 2	8,844,320.00	.00	4,171,099.22	6,854,200.25	1,990,119.75	.77
TOTAL	COMMISSIONER PCT 2	8,844,320.00	.00	4,171,099.22	6,854,200.25	1,990,119.75	.77
6144016	COMMISSIONER PCT3	15,074,980.18	.00	1,317,527.37	1,947,326.71	13,127,653.47	.13
TOTAL	COMMISSIONER PCT3	15,074,980.18	.00	1,317,527.37	1,947,326.71	13,127,653.47	.13
6154016	COMMISSIONER PCT4	5,082,132.33	.00	.00	.00	5,082,132.33	.00
TOTAL	COMMISSIONER PCT4	5,082,132.33	.00	.00	.00	5,082,132.33	.00
TOTAL	CAPITAL PROJECTS	40,940,706.07	.00	11,874,717.72	20,565,454.34	20,375,251.73	.50
TOTAL	C/P ROAD BONDS 2018	40,940,706.07	.00	11,874,717.72	20,565,454.34	20,375,251.73	.50

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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	4,035,025.45	4,356,642.38	14,643,357.62	.23
TOTAL	COMMISSIONER PCT 1	19,000,000.00	.00	4,035,025.45	4,356,642.38	14,643,357.62	.23
6134017	COMMISSIONER PCT 2	24,000,000.00	.00	5,961,944.30	6,718,428.59	17,281,571.41	.28
TOTAL	COMMISSIONER PCT 2	24,000,000.00	.00	5,961,944.30	6,718,428.59	17,281,571.41	.28
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	10,045,819.25	11,123,920.47	78,476,079.53	.12
TOTAL	C/P ROAD BONDS 2018B	89,600,000.00	.00	10,045,819.25	11,123,920.47	78,476,079.53	.12

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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	.00	.00	.00	-19,201,451.70	19,201,451.70	.00
TOTAL	ENTERPRISE FUND	.00	.00	.00	-19,201,451.70	19,201,451.70	.00
TOTAL	ENTERPRISE FUND	.00	.00	.00	-19,201,451.70	19,201,451.70	.00
50002	249 TOLL PROJECT	73,416,931.06	.00	38,407,188.27	67,003,010.85	6,413,920.21	.91
500020	WETLANDS MITIGATION	87,300.00	.00	.00	.00	87,300.00	.00
TOTAL	249 TOLL PROJECT	73,504,231.06	.00	38,407,188.27	67,003,010.85	6,501,220.21	.91
50003	242 TOLL PROJECT	324,840.50	.00	.00	175,196.88	149,643.62	.54
TOTAL	242 TOLL PROJECT	324,840.50	.00	.00	175,196.88	149,643.62	.54
TOTAL	PUBLIC TRANSPORTATION	73,829,071.56	.00	38,407,188.27	67,178,207.73	6,650,863.83	.91
TOTAL	TOLL ROAD AUTHORITY	73,829,071.56	.00	38,407,188.27	47,976,756.03	25,852,315.53	.65

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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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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	.00	.00	26,706,349.74	-26,706,349.74	.00
4024	RETIREE HEALTH	.00	.00	.00	2,635,224.52	-2,635,224.52	.00
4025	OPTIONAL BENEFITS	.00	.00	.00	1,140,495.78	-1,140,495.78	.00
4028	COBRA COVERAGE	.00	.00	.00	53,511.83	-53,511.83	.00
4029	EMPLOYEE LIFE	.00	.00	.00	109,694.78	-109,694.78	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	30,645,276.65	-30,645,276.65	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	30,645,276.65	-30,645,276.65	.00
TOTAL	SELF INSURANCE MEDICAL FD	.00	.00	.00	30,645,276.65	-30,645,276.65	.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	.00	973,583.11	-973,583.11	.00
TOTAL	RISK MANAGEMENT	.00	.00	.00	973,583.11	-973,583.11	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	.00	973,583.11	-973,583.11	.00
TOTAL	SELF INSURANCE W/C FUND	.00	.00	.00	973,583.11	-973,583.11	.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	.00	9,527.78	2,085,103.82	-2,085,103.82	.00
TOTAL	RISK MANAGEMENT	.00	.00	9,527.78	2,085,103.82	-2,085,103.82	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	9,527.78	2,085,103.82	-2,085,103.82	.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	9,527.78	2,085,103.82	-2,058,136.82	77.32



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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	90,082.00	1,085,244.48	-1,085,244.48	.00
TOTAL	RISK MANAGEMENT	.00	.00	90,082.00	1,085,244.48	-1,085,244.48	.00
TOTAL	GENERAL ADMINISTRATION	.00	.00	90,082.00	1,085,244.48	-1,085,244.48	.00
TOTAL	WELLNESS CLINIC	.00	.00	90,082.00	1,085,244.48	-1,085,244.48	.00
TOTAL REPORT		755,115,895.24	.00	101,455,821.45	475,350,013.44	279,765,881.80	.63