

MONTGOMERY COUNTY, TEXAS

Monthly Report to Commissioners Court and District Judges



**For the 11 Months Ended
August 31, 2019**

MONTGOMERY COUNTY, TEXAS

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

Prepared by

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

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

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County Auditor

Angela H. Blocker
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September 24, 2019

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

Honorable Judges and Commissioners:

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

This Monthly Report presents several segments: **Report of Cash Balances, Summary of Changes in Fund Balance, Schedule of Expenditures, Schedule of Indebtedness, and Other Information.** Included in the Report of Cash Balance are a listing of account balances held by the County. The Summary of Changes in Fund Balance report the aggregate fund balance in each County fund. The Budget Status section is comprised of a Schedule of Expenditures for all departments showing the adjusted budget, the current month's actual activity, the activity for the year to date, current encumbrances and the remainder in the budget. The Schedule of Indebtedness includes a list of County's outstanding bonded debt and capital leases.

This report is designed to provide a general overview of Montgomery County's finances for the District Judges and Commissioners' Court as prescribed in Chapter 114 Section 025 of the Local Government Code. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Montgomery County Auditor, P.O. Box 539, Conroe, Texas 77305-0539.

Respectfully submitted,

Rakesh Pandey
Montgomery County Auditor

RP/kgd

MONTGOMERY COUNTY, TEXAS
Report of Cash Balances - County's Depository
For the 11 Months Ended August 31, 2019

	<u>Balance</u>
Woodforest Account 68080	353,982
Woodforest Account 323170	16,476,443
Woodforest All Other Accounts	223,555,442
Woodforest Certificates of Deposits	302,413
Total Cash Balance	<u>\$ 240,688,280</u>

MONTGOMERY COUNTY, TEXAS
Summary of Changes in Fund Balance - All Funds
For the 11 Months Ended August 31, 2019

Fund	Fund Description	Fund Balance, 8/1/2019	Revenues/Other Financing Sources	Expenditures/Other Financing Uses	Fund Balance, 8/31/2019
110	General Fund	\$ 185,506,356	\$ 4,632,781	\$ 22,796,787	\$ 167,342,350
211	Attorney Administration	17,356	755	2,424	15,687
212	Forfeitures	2,167,510	-	12,288	2,155,222
214	FEMA Disaster Grants	(5,775,528)	32,102	315	(5,743,741)
215	Jury	450,776	198,949	1,021,933	(372,208)
216	Road & Bridge	21,762,341	704,180	4,005,075	18,461,446
217	Sheriff Commissary	1,777,113	-	7,274	1,769,839
218	Memorial Library - Special	206,046	1,319	20,370	186,995
219	Community Development	842,140	27,430	216,808	652,762
221	Law Library	450,618	730	28,935	422,413
224	Juvenile Probation - State	2,616,850	41,390	190,666	2,467,574
225	Records Management/Preservation	5,267,521	-	31,609	5,235,912
226	Pre-Trial Diversion	48,682	3,800	4,656	47,826
232	Airport Grants	1,194,251	-	-	1,194,251
233	Mental Health Facility	3,890,835	-	1,288,882	2,601,953
234	Records Management County	253,978	-	43,921	210,057
235	Records Management District Clerk	140,694	-	540	140,154
236	Digital Preservation County/District	345,218	-	-	345,218
237	District Clerk Records Preservation	51,294	-	-	51,294
238	Court Guardianship	144,725	-	1,782	142,943
239	Court Reporter Service Fund	147,946	-	9,335	138,611
240	Courthouse Security	25,970	4,186	14,726	15,430
241	Court Technology County/District	31,696	-	760	30,936
242	Justice Court Building Security	198,603	1,395	2,659	197,339
243	Justice Court Technology	699,358	5,578	30,200	674,736
244	Juvenile Case Manager	148,683	5,027	19,136	134,574
246	Bond Supervision	57,637	-	38,671	18,966
247	Basic Supervision	243,083	-	-	243,083
248	Community Corrections	(140,032)	-	-	(140,032)
249	Mental Impairments	(35,638)	-	-	(35,638)
254	Contract Election Service	669,166	-	36,588	632,578
255	HAVA Grant Fund	269,851	55,387	-	325,238
256	Montgomery County Grants	(113,833)	-	48,573	(162,406)
260	Federal ARRA Grants	49,031	-	-	49,031
261	CC Vital records Preservation	26,081	-	2,161	23,920
358	Debt Service	24,426,230	-	3,169	24,423,061
40011	Revenue/Toll Bonds, Series 2010	5,358,322	-	-	5,358,322
40012	Certificates of Obligation, Series 2012	1,555,246	-	85,295	1,469,951
40013	Certificates of Obligation, Series 2012A	209,357	-	-	209,357
40014	Pass-Through Toll Projects	9,450,672	-	-	9,450,672
40016	Jail Project 13-14	17,083,133	3,400	-	17,086,533
40017	Local Capital Projects	13,832,931	-	597,707	13,235,224
40018	Road Bonds, Series 2016	6,099,509	-	45,007	6,054,502
40019	Road Bonds, Series 2016A	28,769,971	-	1,634,173	27,135,798
40020	Road Bonds, Series 2018	32,634,141	-	532,289	32,101,852
40021	Road Bonds, Series 2018B	89,622,774	-	3,014,265	86,608,509
500	Toll Road Authority	31,319,518	-	1,750,091	29,569,427
501	Toll Road Authority Debt Service	14,157,659	-	-	14,157,659
670	Self Insurance Medical	12,520,357	352,093	4,791,843	8,080,607
671	Self Insurance Workers Compensation	3,296,722	24,027	58,057	3,262,692
672	Self Insurance Accident/Liability	1,257,564	12,441	125,494	1,144,511
673	Wellness Clinic	752,832	-	110,014	642,818
	Total - All Funds	\$ 515,983,316	\$ 6,106,970	\$ 42,624,478	\$ 479,465,808

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 11 Months Ended August 31, 2019

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge	574,707	38,304	504,446	2,981	67,280
Human Resources	622,089	47,640	550,098	2,256	69,735
Risk Management	892,474	70,464	764,785	1,518	126,171
County Clerk	2,431,791	183,666	2,126,552	2,974	302,265
Collections	472,709	30,380	384,188	4,589	83,932
Veterans' Service	317,847	23,720	284,605	3	33,239
Information Technology Services	7,974,651	477,328	6,028,764	777,432	1,168,455
Purchasing Agent	1,467,452	132,295	1,237,082	1,319	229,051
Records Management & Preservation	624,888	31,609	410,752	91,475	122,661
Permits	502,964	37,570	452,405	-	50,559
Worthless Checks Division	41,975	2,424	28,687	-	13,288
County-Wide	13,293,792	72,560	9,647,883	62,456	3,583,453
<u>TOTAL GENERAL ADM</u>	<u>29,217,339</u>	<u>1,147,960</u>	<u>22,420,247</u>	<u>947,003</u>	<u>5,850,089</u>
<u>JUDICIAL:</u>					
County Court No1	513,810	39,321	458,057	1,012	54,741
County Court No2	908,379	69,389	802,884	1,961	103,534
County Court No3	809,477	62,268	720,683	334	88,460
County Court No4	526,070	40,467	469,959	537	55,574
County Court No5	511,268	38,755	448,799	7	62,462
9 th District Court	350,526	22,982	304,107	60	46,359
410 th District Court	477,704	35,626	424,331	782	52,591
221 st District Court	348,274	24,023	307,415	602	40,257
284 th District Court	717,646	53,876	643,841	-	73,805
359 th District Court	406,755	27,732	353,574	47	53,134
418 th District Court	630,474	44,416	542,240	-	88,234
435 th District Court	364,508	25,331	311,065	1,574	51,869
Court Operations	7,577,073	612,480	7,458,088	10,768	108,217
Indigent Defense	208,705	16,754	192,095	-	16,610
Drug Court	1,031,187	64,791	827,916	20,153	183,118
Office of Court Admin	443,302	30,313	388,563	576	54,163
District Attorney	12,190,064	904,748	10,727,865	32,217	1,429,982
District Clerk	3,880,263	264,850	3,379,521	21,683	479,059
Justice of Peace Pct 1	993,050	72,158	866,702	284	126,064
Justice of Peace Pct 2	657,632	49,701	578,654	320	78,658
Justice of Peace Pct 3	1,226,247	93,570	1,084,883	41	141,323
Justice of Peace Pct 4	1,051,580	75,781	926,377	4,527	120,676
Justice of Peace Pct 5	602,603	48,656	542,717	857	59,029
Judicial Technology	939,884	995	653,363	23,133	263,388
Court Technology County/District	24,351	760	14,331	1,461	8,559
Court Guardianship	32,000	1,782	25,230	-	6,770

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 11 Months Ended August 31, 2019

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Reporter Service Fund	157,853	9,335	122,349	-	35,504
Juvenile Case Manager	305,781	19,136	224,178	-	81,603
Justice Court Technology	201,505	30,200	137,579	8,215	55,711
Veterans Treatment Court	273,416	11,339	89,595	245	183,576
TOTAL JUDICIAL	38,361,387	2,791,535	34,026,961	131,396	4,203,030
LEGAL:					
County Attorney	3,541,718	249,329	3,152,886	15,229	373,603
Law Library	295,188	28,935	255,161	1,274	38,753
Alternate Dispute Resolution	164,500	-	138,813	-	25,687
TOTAL LEGAL	4,001,406	278,264	3,546,860	16,503	438,043
ELECTIONS:					
TOTAL ELECTIONS	1,469,265	100,021	1,819,831	4,145	(354,711)
FINANCIAL ADMINISTRATION:					
County Auditor	2,058,118	158,004	1,771,558	3,341	283,219
Budget Office	304,893	22,602	262,755	82	42,056
Financial Technology	6,507,091	630,509	2,232,908	1,139,168	3,135,015
County Treasurer	689,102	52,463	611,968	851	76,283
Tax Assessor-Collector	7,439,264	321,621	5,951,296	30,118	1,457,850
TOTAL FINANCIAL ADM	16,998,468	1,185,199	10,830,485	1,173,560	4,994,423
PUBLIC FACILITIES:					
Custodial Services	3,331,542	239,372	2,837,012	25,722	468,808
Building Maintenance	6,133,483	466,629	5,181,826	179,599	772,058
Precinct 2 Parks and Comm. Center	277,327	11,117	191,635	162	85,530
Precinct 3 Parks and Comm. Center	1,331,063	79,147	594,456	10,621	725,986
Precinct 4 Parks and Comm. Center	197,156	23,764	124,238	32,509	40,409
Precinct 3 Vector Control Grant	237,955	93,600	158,205	7,365	72,385
Jail	59,061,270	8,217,554	56,134,003	192,996	2,734,271
Convention Center Complex	1,356,706	156,242	1,145,892	23,920	186,894
TOTAL PUBLIC FACILITIES	71,926,502	9,287,425	66,367,267	472,894	5,086,341
PUBLIC SAFETY:					
Fire Marshal	2,026,432	147,197	1,607,690	160,238	258,504
Constable Pct 1	5,102,278	503,726	4,385,208	164,872	552,198
Constable Pct 2	2,607,317	344,160	2,203,915	184,787	218,615
Constable Pct 3	6,136,910	428,144	4,982,745	342,756	811,409
Constable Pct 4	4,760,409	304,864	4,112,038	139,315	509,056
Constable Pct 5	4,654,972	448,233	3,837,895	299,513	517,564
Sheriff	68,628,651	4,600,137	56,378,437	3,191,409	9,058,805
Sheriff Commissary	1,210,154	7,274	831,000	-	379,154
Law Enforcement Technology	3,036,271	18,000	534,270	83,945	2,418,056
Juvenile Services	12,783,235	600,627	7,135,153	52,806	5,595,276
Adult Services	4,717,430	370,660	4,475,551	-	241,879
Emergency Management	4,643,053	88,433	2,013,681	393,644	2,235,728
Department of Public Safety	119,718	9,119	107,624	450	11,644
Forfeitures	2,227,988	12,288	1,324,913	18	903,057
Justice Court Building Security	66,441	2,659	24,198	4,201	38,042
Courthouse Security	372,679	14,726	302,044	16,816	53,819
TOTAL PUBLIC SAFETY	123,093,938	7,900,247	94,256,362	5,034,770	23,802,806

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 11 Months Ended August 31, 2019

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Forensic Services	2,117,695	164,967	1,658,563	6,016	453,116
Medical: Contract Services	90,000	7,500	82,500	-	7,500
Mental Health: Contract Services	261,525	-	214,278	-	47,247
Environmental Health	2,202,754	181,518	1,919,213	6,382	277,159
Mental Health Facility	15,256,015	1,288,882	12,697,335	1,211	2,557,469
FEMA Disaster Grants	8,860,163	315	100,644	396,301	8,363,218
HUD/GLO Disaster Grants	8,919,523	785	785	-	8,918,738
Community Development	11,125,199	216,824	2,032,290	2,326,578	6,766,331
Animal Control	1,192,478	75,148	895,643	1,584	295,251
Animal Shelter	4,338,156	330,133	3,619,337	39,788	679,031
Child Welfare	133,650	7,192	63,392	2,804	67,454
Welfare:					
Contract Services	1,194,217	54,781	1,024,373	-	169,844
<u>TOTAL HEALTH/WELFARE</u>	<u>55,691,375</u>	<u>2,328,045</u>	<u>24,308,353</u>	<u>2,780,664</u>	<u>28,602,358</u>
<u>CONSERVATION:</u>					
Extension Agent	742,585	58,001	629,413	5	113,167
Precinct 3 Recycling Center	826,921	72,723	770,135	6,548	50,238
Precinct 1 Recycling Center	317,472	22,050	255,095	-	62,377
<u>TOTAL CONSERVATION</u>	<u>1,886,978</u>	<u>152,774</u>	<u>1,654,643</u>	<u>6,553</u>	<u>225,782</u>
<u>CULTURE & RECREATION:</u>					
IT Library	409,140	-	301,858	47,615	59,667
Memorial Library	262,535	20,370	122,626	55,951	83,958
Historical Commissions	221,874	-	182,000	19,220	20,654
<u>TOTAL CULTURE & RECREATION</u>	<u>893,549</u>	<u>20,370</u>	<u>606,484</u>	<u>122,786</u>	<u>164,279</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	7,179,411	79,622	848,399	22,703	6,308,309
County Engineer	2,420,465	160,000	1,680,853	3,317	736,295
Commissioner Pct 1	11,502,198	914,120	8,092,593	251,550	3,158,055
Commissioner Pct 2	10,361,085	1,021,484	7,188,374	1,101,682	2,071,029
Commissioner Pct 3	12,766,678	745,324	5,865,423	683,647	6,217,608
Commissioner Pct 4	11,894,749	860,743	7,251,993	534,437	4,108,319
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>56,124,586</u>	<u>3,781,293</u>	<u>30,927,635</u>	<u>2,597,336</u>	<u>22,599,615</u>
<u>DEBT SERVICE:</u>					
Principal	16,740,000	-	16,740,000	-	-
Interest	24,514,021	3,169	11,933,144	-	12,580,877
Issuance Costs	459,503	-	434,383	-	25,120
Payment to Escrow Agent	28,598,626	-	35,550,915	-	(6,952,289)
<u>TOTAL DEBT SERVICE</u>	<u>70,312,150</u>	<u>3,169</u>	<u>64,658,442</u>	<u>-</u>	<u>5,653,708</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>1,183,494</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,183,494</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>471,160,437</u>	<u>28,976,302</u>	<u>355,423,570</u>	<u>13,287,610</u>	<u>102,449,257</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 11 Months Ended August 31, 2019

	<u>Adjusted Budget</u>	<u>Current Month Actual</u>	<u>Year- to-Date Actual</u>	<u>Encumbrances</u>	<u>Unexpended Budget</u>
<u>INTERNAL SERVICE FUNDS</u>					
<u>GENERAL ADMINISTRATION:</u>					
Employee Health	-	3,888,732	33,643,683	-	(33,643,683)
Retiree Health	-	588,848	3,583,154	-	(3,583,154)
Optional Health	-	287,915	1,564,667	-	(1,564,667)
Cobra Coverage	-	1,692	60,727	-	(60,727)
Employee Life	-	24,656	146,578	-	(146,578)
Risk Mgt - Workers Comp	-	58,057	1,139,133	-	(1,139,133)
Risk Mgt-Prop/Casltly/Liab	26,967	125,494	2,287,185	144,627	(2,404,845)
Wellness Clinic	-	110,014	1,302,407	11	(1,302,418)
TOTAL GENERAL ADM	<u>26,967</u>	<u>5,085,408</u>	<u>43,727,534</u>	<u>144,638</u>	<u>(43,845,205)</u>
<u>TOTAL INTERNAL SERVICE FUNDS</u>	<u>26,967</u>	<u>5,085,408</u>	<u>43,727,534</u>	<u>144,638</u>	<u>(43,845,205)</u>
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	78,329,415	1,750,091	35,500,871	33,973,796	8,854,748
TOTAL ENTERPRISE FUNDS	<u>78,329,415</u>	<u>1,750,091</u>	<u>35,500,871</u>	<u>33,973,796</u>	<u>8,854,748</u>

MONTGOMERY COUNTY, TEXAS

Schedule of Indebtedness

As of August 31, 2019

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	20,645,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	6,395,000
Refunding Bonds, Series 2014A	5.00	2014	2025	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	45,405,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	72,985,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	44,375,000
Road Bonds, Series 2018B	3.50-5.00	2018	2040	89,010,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				<u>474,975,000</u>
 CERTIFICATES OF OBLIGATION:				
Series 2010	3.00-5.40	2010	2039	24,310,000
Series 2012	2.00-4.00	2012	2032	11,195,000
Series 2012A	2.00-5.00	2012	2023	11,870,000
TOTAL CERTIFICATES OF OBLIGATION				<u>47,375,000</u>
 TOTAL BONDED DEBT				<u><u>522,350,000</u></u>
 OTHER INDEBTEDNESS:				
 CAPITAL LEASES				<u><u>13,055,563</u></u>
 TOTAL INDEBTEDNESS				<u><u>\$ 535,405,563</u></u>

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

APPENDIX

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