

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 7 Months Ended
April 30, 2020**

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MONTGOMERY COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

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

*Information is presented based on ledger balances and entries posted through May 14, 2020 for the month ended April 30, 2020.
This is unaudited information.*

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MONTGOMERY COUNTY, TEXAS
Unaudited Monthly Financial Report
As of April 30, 2020

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Montgomery County, Texas
Office of the County Auditor
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Rakesh Pandey, CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

May 26, 2020

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 April 1, 2020 through April 30, 2020. This report was prepared by the County Auditor in compliance with Chapter 114 Section 023 of the Local Government Code.

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

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

Respectfully submitted,

Rakesh Pandey
Montgomery County Auditor

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FINANCIAL STATEMENTS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
Governmental Funds and Montgomery County Toll Road Authority Enterprise Fund
For the 7 Months Ended April 30, 2020

	Total Governmental Funds	Montgomery County Toll Road Authority	Total
Assets:			
Cash	\$ 348,808,356	\$ 33,307,053	\$ 382,115,409
Investments, at Fair Value	196,889,521	23,211,600	220,101,121
Receivables:			
Taxes (net)	6,906,837	-	6,906,837
Accounts (net)	10,373	-	10,373
Due From Other Funds	203,971,786	-	203,971,786
Due From Other Governments	106,864	-	106,864
Prepaid Items	942,951	-	942,951
Capital Assets, net of accumulated depreciation	-	93,323,207	93,323,207
<u>Total Assets</u>	<u>757,636,688</u>	<u>149,841,860</u>	<u>907,478,548</u>
 <u>LIABILITIES AND FUND BALANCES:</u>			
Current Liabilities:			
Accounts Payable	1,542,587	13,000	1,555,587
Other Payables	2,422,352	182,666	2,605,018
Due to Other Funds	185,349,443	37,131,828	222,481,271
Due to Other Governments	14,680	-	14,680
Deferred Revenue	12,912,753	-	12,912,753
Revenue Bonds Payable	-	87,680,000	87,680,000
Unamortized Premium on Bonds	-	7,510,104	7,510,104
Total liabilities	<u>202,241,815</u>	<u>132,517,598</u>	<u>334,759,413</u>
Fund Balances:			
Net investment in capital assets	-	93,323,207	93,323,207
Reserved	329,495,141	-	329,495,141
Unreserved	225,899,732	(75,998,945)	149,900,787
Total Fund Balances	<u>555,394,873</u>	<u>17,324,262</u>	<u>572,719,135</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 757,636,688</u>	<u>\$ 149,841,860</u>	<u>\$ 907,478,548</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance
Governmental Funds and Montgomery County Toll Road Authority Enterprise Fund
For the 7 Months Ended April 30, 2020

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Montgomery County Toll Road Authority</u>	<u>Total All Funds</u>
Fund Balance, 04/1/2020	\$ 239,342,261	\$ 39,139,211	\$ 24,803,931	\$ 168,111,185	\$ 21,653,113	\$ 471,396,588
Revenues/Other Financing Sources	\$ 4,944,644	\$ 111,383,707	\$ 23,890	\$ 138,274	\$ 325,591	\$ 116,490,515
Expenditures/Other Financing Uses	\$ (18,387,173)	\$ (7,245,336)	\$ -	\$ (6,859,721)	\$ (4,654,442)	\$ (32,492,230)
Fund Balance, 04/30/2020	<u>\$ 225,899,732</u>	<u>\$ 143,277,582</u>	<u>\$ 24,827,821</u>	<u>\$ 161,389,738</u>	<u>\$ 17,324,262</u>	<u>\$ 572,719,135</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 7 Months Ended April 30, 2020

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 2,945,151
Other Receivables	
Accounts (net)	686,426
Due From Other Funds	21,557,139
Prepaid Items	570,437
Capital Assets (net of accumulated depreciation):	
Buildings	757,030
Equipment	9,645
Total assets	26,525,828
 Liabilities:	
Current Liabilities:	
Other Payables	10,449,633
Due to General Fund	778,051
Due to Wellness Clinic	810,146
Total liabilities	12,037,830
 Net Position:	
Invested in capital assets	766,675
Unreserved	13,721,323
Total Net Position	\$ 14,487,998

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the 7 Months Ended April 30, 2020

	Total Internal Service Funds
Current Operating Revenues:	
Fees	\$ 2,850,766
Total Operating Revenues	2,850,766
 Current Operating Expenses:	
Supplies	91
Services	3,093,893
Total Operating Expenses	3,093,984
Change in net position	(243,218)
Total Net Position - April 1, 2020	14,731,216
 Total Net Position - April 30, 2020	\$ 14,487,998

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BUDGET STATUS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge	541,206	38,133	301,338	1,826	238,042
Human Resources	634,302	48,791	351,523	1,110	281,669
Risk Management	948,601	81,876	494,863	654	453,084
County Clerk	2,491,632	181,855	1,347,895	1,561	1,142,176
Collections	481,908	38,311	230,004	419	251,485
Veterans' Service	326,248	20,731	171,848	-	154,400
Information Technology Services	8,502,305	643,824	4,549,145	254,729	3,698,431
Purchasing Agent	1,179,272	89,026	643,894	-	535,378
Records Management & Preservation	5,544,355	90,115	600,151	4,223,191	721,013
Permits	518,928	39,465	270,302	928	247,698
Worthless Checks Division	32,355	2,523	18,040	-	14,315
County-Wide	13,034,985	101,719	8,966,837	6,110	4,062,038
<u>TOTAL GENERAL ADM</u>	<u>34,236,097</u>	<u>1,376,369</u>	<u>17,945,840</u>	<u>4,490,528</u>	<u>11,799,729</u>
<u>JUDICIAL:</u>					
County Court No1	532,537	40,327	289,453	-	243,084
County Court No2	928,893	70,856	506,969	168	421,756
County Court No3	843,986	66,975	464,326	334	379,326
County Court No4	541,102	41,034	294,412	108	246,582
County Court No5	521,357	40,009	281,663	531	239,163
9 th District Court	356,912	26,599	193,459	-	163,453
410 th District Court	499,478	37,621	270,903	26	228,549
221 st District Court	356,093	26,494	196,696	899	158,498
284 th District Court	752,041	56,740	407,674	43	344,324
359 th District Court	417,112	29,264	225,609	26	191,477
418 th District Court	663,986	50,397	354,836	-	309,150
435 th District Court	374,848	21,578	195,628	1,545	177,675
Court Operations	7,877,034	691,069	4,324,511	2,797	3,549,726
Drug Court	328,835	25,803	141,590	2,600	184,645
Office of Court Admin	877,814	53,845	380,275	50	497,489
District Attorney	12,751,665	956,120	6,916,542	15,655	5,819,468
District Clerk	3,724,518	274,397	2,003,837	700	1,719,981
Justice of Peace Pct 1	1,010,630	85,970	550,293	-	460,337
Justice of Peace Pct 2	711,184	79,149	381,100	-	330,084
Justice of Peace Pct 3	1,337,134	95,720	713,266	35	623,833
Justice of Peace Pct 4	1,098,888	87,701	571,350	-	527,538
Justice of Peace Pct 5	632,989	61,817	347,295	1,676	284,018
Judicial Technology	1,016,515	995	665,962	26,554	323,999
Court Technology County/District	19,052	2,283	9,013	204	9,835
Court Guardianship	30,000	10,770	27,856	-	2,144

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Reporter Service Fund	183,855	498	53,733	-	130,122
Juvenile Case Manager	377,192	24,275	172,013	-	205,179
Justice Court Technology	111,806	2,429	59,555	7,159	45,092
Veterans Treatment Court	164,952	8,232	77,750	5,899	81,303
TOTAL JUDICIAL	39,042,408	2,968,967	21,077,569	67,009	17,897,830
LEGAL:					
County Attorney	3,652,426	258,662	1,958,434	714	1,693,278
Law Library	296,491	14,728	160,100	1,406	134,985
Alternate Dispute Resolution	150,000	30,150	92,840	-	57,160
TOTAL LEGAL	4,098,917	303,540	2,211,374	2,120	1,885,423
ELECTIONS:					
TOTAL ELECTIONS	1,502,381	143,807	1,654,894	42,906	(195,419)
FINANCIAL ADMINISTRATION:					
County Auditor	2,147,019	157,935	1,139,335	38	1,007,646
Budget Office	335,947	24,856	177,532	63	158,352
Financial Technology	587,945	-	113,750	464,021	10,174
County Treasurer	735,728	55,364	403,545	-	332,183
Economic Development	2,390,174	-	1,848,463	-	541,711
Tax Assessor-Collector	4,816,427	373,919	2,491,132	872	2,324,423
TOTAL FINANCIAL ADM	11,013,240	612,074	6,173,757	464,994	4,374,489
PUBLIC FACILITIES:					
Custodial Services	3,411,660	281,746	1,741,257	15,972	1,654,431
Building Maintenance	6,203,439	570,694	3,376,457	36,658	2,790,324
Precinct 2 Parks and Comm. Center	125,028	13,435	75,876	283	48,869
Precinct 3 Parks and Comm. Center	880,500	61,608	428,309	74	452,117
Precinct 4 Parks and Comm. Center	1,066,587	97,706	609,970	297	456,320
Jail	27,588,557	2,453,429	14,930,163	13,779	12,644,615
Convention Center Complex	1,283,376	83,943	610,496	15,016	657,864
TOTAL PUBLIC FACILITIES	40,559,147	3,562,561	21,772,528	82,079	18,704,540
PUBLIC SAFETY:					
Fire Marshal	2,062,990	149,024	1,212,185	61,962	788,843
Constable Pct 1	5,489,308	383,100	2,720,017	351,193	2,418,098
Constable Pct 2	2,252,390	156,266	1,232,264	38,762	981,364
Constable Pct 3	6,524,206	485,117	3,617,736	124,479	2,781,991
Constable Pct 4	4,799,951	464,772	2,573,801	90,541	2,135,609
Constable Pct 5	4,883,676	396,882	2,609,904	38,339	2,235,433
Sheriff	68,092,808	5,641,367	36,010,930	1,916,682	30,165,196
Sheriff Commissary	2,286,147	12,424	1,097,855	371,220	817,072
Law Enforcement Technology	1,309,769	324,448	812,470	72,493	424,806
Juvenile Services	3,614,763	350,484	1,555,737	3,277	2,055,749
Adult Services	5,451,823	358,742	2,637,298	658	2,813,867
Emergency Management	6,698,084	177,829	1,915,298	639,246	4,143,540
Department of Public Safety	122,689	9,519	67,599	-	55,090
Forfeitures	1,988,566	19,450	965,168	375	1,023,023
Justice Court Building Security	37,381	7,174	23,095	-	14,286
Courthouse Security	370,000	18,003	177,890	14,145	177,965
TOTAL PUBLIC SAFETY	115,984,551	8,954,601	59,229,247	3,723,372	53,031,932

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Forensic Services	2,240,392	187,159	1,166,239	8,408	1,065,745
Medical: Contract Services	90,000	7,500	52,500	-	37,500
Mental Health: Contract Services	221,525	-	108,204	-	113,321
Environmental Health	2,143,756	156,730	1,127,818	16,325	999,613
Mental Health Facility	15,431,525	1,308,574	7,752,035	1,292,514	6,386,976
FEMA Disaster Grants	26,437,191	1,042,880	1,228,271	796,106	24,412,814
Community Development	21,850,780	385,825	2,374,586	2,254,219	17,221,975
Animal Services	5,173,170	362,928	2,567,926	284,863	2,320,381
Animal Shelter	416,409	674	94,144	29,650	292,615
Child Welfare	114,056	4,302	27,078	184	86,794
Welfare:					
Contract Services	1,294,373	301,976	820,413	-	473,960
Precinct 4 EMCID Grant	4,948	-	4,948	-	-
Precinct 3 Vector Control Grant	79,750	11,281	52,140	7,365	20,245
<u>TOTAL HEALTH/WELFARE</u>	<u>75,497,875</u>	<u>3,769,829</u>	<u>17,376,302</u>	<u>4,689,634</u>	<u>53,431,939</u>
<u>CONSERVATION:</u>					
Extension Agent	770,607	52,680	394,303	267	376,037
Precinct 3 Recycling Center	872,338	104,695	502,312	3,351	366,675
Precinct 1 Recycling Center	420,077	29,403	214,382	525	205,170
<u>TOTAL CONSERVATION</u>	<u>2,063,022</u>	<u>186,778</u>	<u>1,110,997</u>	<u>4,143</u>	<u>947,882</u>
<u>CULTURE & RECREATION:</u>					
IT Library	111,738	-	48,025	27,417	36,296
Memorial Library	10,461,460	668,647	5,243,358	151,523	5,066,579
Historical Commission	229,844	1,254	186,254	-	43,590
<u>TOTAL CULTURE & RECREATION</u>	<u>10,803,042</u>	<u>669,901</u>	<u>5,477,637</u>	<u>178,940</u>	<u>5,146,465</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	9,203,085	100,804	508,249	31,408	8,663,428
IT Traffic Operations	1,232,561	91,409	618,146	-	614,415
County Engineer	2,407,298	136,759	934,631	57	1,472,610
Commissioner Pct 1	10,937,506	571,593	4,140,686	125,200	6,671,620
Commissioner Pct 2	10,057,661	424,061	4,604,491	556,071	4,897,099
Commissioner Pct 3	12,769,009	803,917	3,411,919	430,616	8,926,474
Commissioner Pct 4	11,429,084	640,930	3,998,039	279,792	7,151,253
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>58,036,204</u>	<u>2,769,473</u>	<u>18,216,161</u>	<u>1,423,144</u>	<u>38,396,899</u>
<u>DEBT SERVICE:</u>					
Principal	12,970,000	-	12,970,000	-	-
Interest	23,985,247	806	12,088,087	-	11,897,160
<u>TOTAL DEBT SERVICE</u>	<u>36,955,247</u>	<u>806</u>	<u>25,058,087</u>	<u>-</u>	<u>11,897,160</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>778,316</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>778,316</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>430,570,447</u>	<u>25,318,706</u>	<u>197,304,393</u>	<u>15,168,869</u>	<u>218,097,185</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>INTERNAL SERVICE FUNDS</u>					
<u>GENERAL ADMINISTRATION:</u>					
Employee Health	-	2,357,270	20,108,384	-	(20,108,384)
Retiree Health	-	288,918	2,364,690	-	(2,364,690)
Optional Health	-	-	1,096,258	-	(1,096,258)
Cobra Coverage	-	817	14,128	-	(14,128)
Employee Life	-	-	87,988	-	(87,988)
Risk Mgt - Workers Comp	-	97,379	598,858	7,280	(606,138)
Risk Mgt-Prop/Casltly/Liab	-	241,290	1,080,427	171,227	(1,251,654)
Wellness Clinic	-	108,310	810,146	-	(810,146)
TOTAL GENERAL ADM	-	3,093,984	26,160,879	178,507	(26,339,386)
<u>TOTAL INTERNAL SERVICE FUNDS</u>	-	3,093,984	26,160,879	178,507	(26,339,386)
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	37,722,030	4,654,442	22,524,669	6,048,672	9,148,689
TOTAL ENTERPRISE FUNDS	37,722,030	4,654,442	22,524,669	6,048,672	9,148,689

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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 7 Months Ended April 30, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
Revenue:					
249 Toll Project	-	15,926	433,776	-	(433,776)
249 Toll Operations	5,272,250	283,670	951,593	-	4,320,657
242 Toll Project	17,424	6,399	48,719	-	(31,295)
Debt Service SH 249	2,462,470	19,596	(189,186)	-	2,651,656
Total Revenue	7,752,144	325,591	1,244,902	-	6,507,242
Expenses:					
249 Toll Project	32,297,958	4,593,935	20,154,807	6,040,684	6,102,467
249 Toll Operations	2,809,780	38,825	111,364	7,988	2,690,428
Wetlands Mitigation	87,300	-	-	-	87,300
242 Toll Project	64,522	21,682	66,498	-	(1,976)
Debt Service SH 249	2,462,470	-	2,192,000	-	270,470
Total Expenses	37,722,030	4,654,442	22,524,669	6,048,672	9,148,689

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 7 Months Ended April 30, 2020

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 100,000
Jury	100,000	-
Debt Service	\$ 210,644	\$ -
Certificates of Obligation, Series 2012A	-	210,644
TOTAL FINANCING USES	<u>\$ 310,644</u>	<u>\$ 310,644</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of April 30, 2020

	<u>Interest</u> <u>Rate (%)</u>	<u>Issue</u> <u>Date</u>	<u>Maturity</u> <u>Date</u>	<u>Balances</u> <u>Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	18,830,000
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	70,660,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	43,395,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
Road Bonds, Series 2018B	4.00-5.00	2018	2043	88,510,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				463,775,000
CERTIFICATES OF OBLIGATION:				
Series 2010	3.00-5.40	2010	2039	23,395,000
Series 2012	2.00-4.00	2012	2032	10,965,000
Series 2012A	2.00-5.00	2012	2023	11,245,000
TOTAL CERTIFICATES OF OBLIGATION				45,605,000
TOTAL BONDED DEBT				\$ 509,380,000

MONTGOMERY COUNTY TOLL ROAD AUTHORITY
Schedule of Bond Indebtedness
As of April 30, 2020

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

Reconciliation of Cash and Investment Balances
 County General Ledger to Statement of Balances
 For the 7 Months Ended April 30, 2020

	<u>Cash</u>	<u>Investment</u>
General Ledger Balance	382,115,409	220,101,121
Additions		
Accounts Classified as Investments for Treasurer but Cash for County Investments called to maturity and not disbursed		9,300,548 (5,243,642)
Agency Accounts controlled by Treasurer Posting adjustments for Regions trust account for MCTRA	6,436,801	14,830
Interfund Paybacks for Special Revenue Funds	22,990	
Subtractions:		
Accounts not handled by Treasurer		
SIT Escrow	(584,359)	
County Attorney Discretionary	(136,671)	
District Attorney State	(7,474)	
Accounts Classified as Investments for Treasurer but Cash for County	(9,300,548)	
Deposits in Transit credit cards	(1,690)	
Cash on Hand (various funds)	(34,180)	
Attorney Administration Fund	(10,157)	
Sheriff Forfeitures Fund	(2,473,276)	
Sheriff Commissary Fund	(1,128,029)	
Elections Service Contract Fund	(902,961)	
	<u>373,995,855</u>	<u>224,172,857</u>
Statement of Balances	373,995,855	224,172,857
Variance	-	-

Any variance exists due to rounding of amounts