

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 7 Months Ended  
April 30, 2018**



**MONTGOMERY COUNTY, TEXAS**  
**MONTHLY UNAUDITED FINANCIAL REPORT**

**Prepared by**

**THE MONTGOMERY COUNTY AUDITOR'S OFFICE**  
**Phyllis L. Martin**  
**County Auditor**



**MONTGOMERY COUNTY, TEXAS**  
**Unaudited Monthly Financial Report**  
**As of April 30, 2018**

**TABLE OF CONTENTS**

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	<b>Page</b>
County Auditor's Letter of Transmittal	i
<b><u>FINANCIAL STATEMENTS</u></b>	
Consolidated Balance Sheet, All Funds	2
Changes in Fund Balance, All Funds	3
Statement of Net Position - Internal Service Funds	4
Statement of Changes in Net Position - Internal Service Funds	5
<b><u>BUDGET STATUS</u></b>	
Schedule of Expenditures - All Departments - Budget and Year-to-Date Actual	8-11
<b><u>SCHEDULES</u></b>	
Schedule of Revenues and Expenses - Montgomery County Toll Road Authority	13
Transfers In and Out - By Fund	14
Schedule of Bond Indebtedness	15





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

Phyllis L. Martin  
County Auditor

Angela H. Blocker  
1<sup>st</sup> Assistant County Auditor

May 8, 2018

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Montgomery County, Texas is submitted herewith for the period from April 1, 2018 through April 30, 2018. This report was prepared by the County Auditor in compliance with Chapter 114 Section 023 of the Local Government Code (Vernon's Texas Codes Annotated).

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,

Phyllis L. Martin  
Montgomery County Auditor

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**FINANCIAL STATEMENTS**  
(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Consolidated Balance Sheet**  
**Governmental Funds**  
**For the 7 Months Ended April 30, 2018**

	<u>Total Governmental Funds</u>
<b>Assets:</b>	
Cash	\$ 198,926,047
Investments, at Fair Value	195,799,263
Receivables:	
Taxes (net)	6,781,684
Accounts (net)	8,679
Due From Other Funds	123,903,211
Due From Other Governments	106,864
Prepaid Items	813,310
<b><u>Total Assets</u></b>	<b><u>526,339,058</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	10,678,978
Other Payables	61,705
Due to Other Funds	141,707,759
Due to Other Governments	12,091
Deferred Revenue	13,184,527
Total liabilities	165,645,060
Fund Balances:	
Reserved	160,309,999
Unreserved	200,383,999
Total Fund Balances	360,693,998
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 526,339,058</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - Governmental Funds**  
**For the 7 Months Ended April 30, 2018**

	<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, 4/1/2018	\$ 215,902,145	\$ 44,479,162	\$ 23,090,737	\$ 101,435,324	\$ 384,907,368
Revenues/Other Financing Sources	\$ 5,761,139	\$ 1,612,219	\$ -	\$ (3,312)	\$ 7,370,046
Expenditures/Other Financing Uses	\$ (21,279,285)	\$ (5,214,016)	\$ -	\$ (5,090,115)	\$ (31,583,416)
Fund Balance, 4/30/2018	<u>\$ 200,383,999</u>	<u>\$ 40,877,365</u>	<u>\$ 23,090,737</u>	<u>\$ 96,341,897</u>	<u>\$ 360,693,998</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Net Position**  
**Internal Service Funds**  
**For the 7 Months Ended April 30, 2018**

	<u>Total Internal Service Funds</u>
<b>Assets:</b>	
Cash	\$ 388,961
Receivables:	
Due From Other Funds	31,184,274
Capital Assets (net of accumulated depreciation):	
Buildings	795,990
Improvements	479
Equipment	52,953
Total assets	<u>32,422,657</u>
 <b>Liabilities:</b>	
Current Liabilities:	
Accounts Payable	68,860
Other Payables	6,823,887
Due to General Fund	681,655
Due to Wellness Clinic	642,090
Total liabilities	<u>8,216,492</u>
 <b>Net Position:</b>	
Invested in capital assets	849,422
Unreserved	23,356,743
<b>Total Net Position</b>	<u><u>\$ 24,206,165</u></u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Net Position**  
**Internal Service Funds**  
**For the 7 Months Ended April 30, 2018**

	<u>Total Internal Service Funds</u>
<b>Current Operating Revenues:</b>	
Fees	\$ 2,337,419
Miscellaneous	16,576
Total Operating Revenues	<u>2,353,995</u>
<b>Current Operating Expenses:</b>	
Supplies	514
Services	2,742,640
Total Operating Expenses	<u>2,743,154</u>
Change in net position	(389,159)
Total Net Position - April 1, 2018	24,595,324
<b>Total Net Position - April 30, 2018</b>	<u><u>\$ 24,206,165</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 7 Months Ended April 30, 2018**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge	578,084	49,006	317,093	872	260,119
Human Resources	610,018	52,239	320,390	8	289,620
Risk Management	945,139	50,702	449,461	36	495,642
County Clerk	2,395,390	177,621	1,296,665	-	1,098,725
Collections	480,405	44,168	268,292	188	211,925
Veterans' Service	251,401	18,881	141,299	113	109,989
Information Technology Services	7,078,650	633,699	3,997,632	152,955	2,928,063
Purchasing Agent	1,306,310	83,123	614,144	129,852	562,314
Records Management & Preservation	965,332	33,770	260,997	362,565	341,770
Permits	474,533	35,537	258,398	-	216,135
Worthless Checks Division	31,367	-	-	-	31,367
County-Wide	12,544,875	28,859	7,407,863	2,613	5,134,399
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>27,661,504</u></b>	<b><u>1,207,605</u></b>	<b><u>15,332,234</u></b>	<b><u>649,202</u></b>	<b><u>11,680,068</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	498,667	38,193	274,804	-	223,863
County Court No2	881,035	64,063	486,499	367	394,169
County Court No3	774,202	62,907	31,500	1,056	741,646
County Court No4	512,191	38,308	282,354	602	229,235
County Court No5	498,732	37,544	272,442	151	226,139
9 <sup>th</sup> District Court	334,614	24,431	185,826	-	148,788
410 <sup>th</sup> District Court	462,303	34,368	255,830	-	206,473
221 <sup>st</sup> District Court	338,640	25,245	188,029	-	150,611
284 <sup>th</sup> District Court	780,680	61,189	433,012	-	347,668
359 <sup>th</sup> District Court	398,309	29,874	217,171	54	181,084
418 <sup>th</sup> District Court	618,171	46,584	343,431	-	274,740
435 <sup>th</sup> District Court	373,156	26,876	218,626	2,465	152,065
Court Operations	7,462,830	564,838	4,084,374	445	3,378,011
Indigent Defense	133,087	14,406	98,722	-	34,365
Mental Health Court Services	354,653	27,117	198,614	-	156,039
Drug Court	1,038,467	77,773	516,934	-	521,533
Office of Court Admin	474,902	31,033	252,759	100	222,043
District Attorney	11,275,015	835,866	6,246,831	3,832	5,024,352
District Clerk	3,615,262	257,331	1,982,881	567	1,631,814
Justice of Peace Pct 1	813,206	64,643	446,176	594	366,436
Justice of Peace Pct 2	529,525	41,978	278,182	-	251,343
Justice of Peace Pct 3	1,064,245	79,086	591,511	158	472,576
Justice of Peace Pct 4	902,179	70,563	504,451	394	397,334
Justice of Peace Pct 5	515,009	40,519	288,171	6	226,832
Judicial Technology	805,712	54,449	171,297	68,050	566,365
Court Technology County/District	6,958	285	6,860	82	16



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2018**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>JUDICIAL (cont'd):</b>					
Court Guardianship	32,000	970	2,890	-	29,110
Court Reporter Service Fund	149,989	8,650	67,661	-	82,328
Juvenile Case Manager	296,269	18,147	159,749	-	136,520
Justice Court Technology	40,244	1,806	22,126	997	17,121
Veterans Treatment Court	156,173	10,236	70,180	-	85,993
<b>TOTAL JUDICIAL</b>	<b>36,136,425</b>	<b>2,689,278</b>	<b>19,179,893</b>	<b>79,920</b>	<b>16,876,612</b>
<b>LEGAL:</b>					
County Attorney	3,447,863	296,020	1,918,236	5,561	1,524,066
Law Library	293,198	22,412	154,013	118	139,067
Alternate Dispute Resolution	129,500	14,740	80,801	-	48,699
<b>TOTAL LEGAL</b>	<b>3,870,561</b>	<b>333,172</b>	<b>2,153,050</b>	<b>5,679</b>	<b>1,711,832</b>
<b>ELECTIONS:</b>					
<b>TOTAL ELECTIONS</b>	<b>1,356,453</b>	<b>150,505</b>	<b>1,373,250</b>	<b>7,786</b>	<b>(24,583)</b>
<b>FINANCIAL ADMINISTRATION:</b>					
County Auditor	2,268,548	163,072	1,204,225	2,597	1,061,726
Budget Officer	287,380	9,802	11,765	-	275,615
Financial Technology	7,462,128	-	9,400	418,300	7,034,428
County Treasurer	696,138	50,638	377,980	-	318,158
Tax Assessor-Collector	4,507,567	353,322	2,365,623	288	2,141,656
<b>TOTAL FINANCIAL ADM</b>	<b>15,221,761</b>	<b>576,834</b>	<b>3,968,993</b>	<b>421,185</b>	<b>10,831,583</b>
<b>PUBLIC FACILITIES:</b>					
Custodial Services	3,305,674	240,881	1,710,680	41,926	1,553,068
Building Maintenance	6,447,988	468,231	3,322,152	63,965	3,061,871
Precinct 2 Parks and Comm. Center	188,667	14,166	105,052	212	83,403
Precinct 3 Parks and Comm. Center	600,027	34,086	261,340	143	338,544
Precinct 4 Parks and Comm. Center	100,975	8,213	50,941	3,536	46,498
Jail	44,419,405	6,558,063	28,644,460	528,405	15,246,540
Civic Center	1,304,094	97,951	629,896	51,622	622,576
<b>TOTAL PUBLIC FACILITIES</b>	<b>56,366,830</b>	<b>7,421,591</b>	<b>34,724,521</b>	<b>689,809</b>	<b>20,952,500</b>
<b>PUBLIC SAFETY:</b>					
Fire Marshal	1,558,338	105,081	818,901	4,916	734,521
Constable Pct 1	4,456,293	303,743	2,470,537	142,984	1,842,772
Constable Pct 2	1,868,614	132,714	1,028,477	1,583	838,554
Constable Pct 3	5,036,682	398,297	2,816,014	71,625	2,149,043
Constable Pct 4	4,096,180	286,096	2,153,599	188,687	1,753,894
Constable Pct 5	3,065,164	209,452	1,718,066	1,595	1,345,503
Body Armor Grant	187,886	-	25,040	157,651	5,195
Sheriff	62,681,784	5,437,616	31,472,191	3,195,638	28,013,955
Sheriff Commissary	976,332	6,077	207,790	134,611	633,931
Law Enforcement Technology	2,379,618	654,954	1,055,538	776,524	547,556
Juvenile Services	9,414,734	560,834	4,326,635	13,610	5,074,489
Adult Services	5,962,374	394,195	2,946,276	1,788	3,014,310
Emergency Management	4,318,220	197,488	959,298	80,815	3,278,107
Department of Public Safety	115,987	8,860	64,988	-	50,999
Forfeitures	1,532,309	6,044	205,350	152,604	1,174,355
Courthouse Security	400,000	33,346	194,242	-	205,758
<b>TOTAL PUBLIC SAFETY</b>	<b>108,050,515</b>	<b><sup>9</sup> 8,734,797</b>	<b>52,462,942</b>	<b>4,924,631</b>	<b>50,662,942</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2018**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	166,621	-	-	166,621	-
Forensic Services	1,909,360	122,450	1,128,284	18,022	763,054
Medical: Contract Services	90,000	7,500	52,500	-	37,500
Mental Health: Contract Services	261,525	52,881	160,270	720	100,535
Environmental Health	2,131,162	158,335	1,153,860	253	977,049
Mental Health Facility	13,545,311	1,211	5,509,588	-	8,035,723
FEMA Disaster Grants	509,518	-	140,244	-	369,274
Community Development	6,862,668	378,230	2,371,259	587,163	3,904,246
Animal Control	992,938	70,818	572,278	468	420,192
Animal Shelter	4,310,568	307,906	2,017,473	482,861	1,810,234
Child Welfare	126,095	10,661	73,635	441	52,019
Welfare:					
Contract Services	1,069,373	262,343	802,030	-	267,343
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>31,975,139</u></b>	<b><u>1,372,335</u></b>	<b><u>13,981,421</u></b>	<b><u>1,256,549</u></b>	<b><u>16,737,169</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	738,265	52,778	389,430	-	348,835
Precinct 3 Recycling Center	767,543	69,921	416,746	23,498	327,299
Precinct 1 Recycling Center	203,391	16,708	98,591	336	104,464
<b><u>TOTAL CONSERVATION</u></b>	<b><u>1,709,199</u></b>	<b><u>139,407</u></b>	<b><u>904,767</u></b>	<b><u>23,834</u></b>	<b><u>780,598</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	10,047,393	753,969	5,168,460	93,783	4,785,150
Historical Commissions	112,975	11,423	73,964	-	39,011
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>10,160,368</u></b>	<b><u>765,392</u></b>	<b><u>5,242,424</u></b>	<b><u>93,783</u></b>	<b><u>4,824,161</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	9,176,874	102,266	573,923	22,501	8,580,450
County Engineer	2,353,251	139,959	1,019,377	150	1,333,724
Commissioner Pct 1	12,330,103	620,665	5,303,469	542,960	6,483,674
Commissioner Pct 2	9,431,806	892,334	4,246,691	899,546	4,285,569
Commissioner Pct 3	13,271,421	499,443	3,382,076	675,029	9,214,316
Commissioner Pct 4	10,834,359	747,720	4,265,360	142,358	6,426,641
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>57,397,814</u></b>	<b><u>3,002,387</u></b>	<b><u>18,790,896</u></b>	<b><u>2,282,544</u></b>	<b><u>36,324,374</u></b>
<b><u>DEBT SERVICE:</u></b>					
Principal	15,805,000	-	14,815,000	-	990,000
Interest	19,377,916	-	9,791,034	-	9,586,882
Issuance Costs	-	-	7,500	-	(7,500)
Payment to Escrow Agent	-	-	17,072,580	-	(17,072,580)
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>35,182,916</u></b>	<b><u>-</u></b>	<b><u>41,686,114</u></b>	<b><u>-</u></b>	<b><u>(6,503,198)</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>1,151,647</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,151,647</u></b>
<b><u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u></b>	<b><u>386,241,132</u></b>	<b><u>26,393,303</u></b>	<b><u>209,800,505</u></b>	<b><u>10,434,922</u></b>	<b><u>166,005,705</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2018**

	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	23,838,868	1,950,512	16,352,078	-	7,486,790
Retiree Health	3,458,000	369,576	2,145,161	-	1,312,839
Optional Health	295,488	127,934	639,201	-	(343,713)
Cobra Coverage	-	36,744	71,960	-	(71,960)
Employee Life	133,314	11,858	94,301	-	39,013
Risk Mgt - Workers Comp	775,000	100,731	862,877	-	(87,877)
Risk Mgt-Prop/Casltly/Liab	2,082,140	48,808	1,706,395	100	375,645
Wellness Clinic	-	86,991	773,194	-	(773,194)
<b>TOTAL GENERAL ADM</b>	<b>30,582,819</b>	<b>2,733,154</b>	<b>22,645,167</b>	<b>100</b>	<b>7,937,543</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>30,582,819</b>	<b>2,733,154</b>	<b>22,645,167</b>	<b>100</b>	<b>7,937,543</b>
<b><u>ENTERPRISE FUNDS</u></b>					
Montgomery County Toll Road Authority	2,641,836	12,978	795,258	488,623	1,357,955
<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,641,836</b>	<b>12,978</b>	<b>795,258</b>	<b>488,623</b>	<b>1,357,955</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 7 Months Ended April 30, 2018**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>Revenue:</b>					
249 Toll Project	-	-	87,300	-	(87,300)
242 Toll Project	101,031	-	614,385	-	(513,354)
<b>Total Revenue</b>	<b>101,031</b>	<b>-</b>	<b>701,685</b>	<b>-</b>	<b>(600,654)</b>
<b>Expenses:</b>					
General Administration	900,278	-	-	-	900,278
249 Toll Project	1,386,143	12,790	706,241	488,623	191,279
Wetlands Mitigation	87,300	-	-	-	87,300
242 Toll Project	268,115	188	89,017	-	179,098
<b>Total Expenses</b>	<b>2,641,836</b>	<b>12,978</b>	<b>795,258</b>	<b>488,623</b>	<b>1,357,955</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 7 Months Ended April 30, 2018**

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 10,814,783
Jury	100,000	-
Adult Probation - Supervision	-	55,000
Adult Probation - Community Corrections	35,000	-
Adult Probation - Mental Impairment	20,000	-
Capital Projects Fund	10,714,783	-
<b>TOTAL FINANCING USES</b>	<b><u>\$ 10,869,783</u></b>	<b><u>\$ 10,869,783</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of April 30, 2018**

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
<b>GENERAL OBLIGATION BONDS:</b>				
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	28,175,000
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	22,405,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	13,030,000
Refunding Bonds, Series 2014A	5.00	2014	2025	68,815,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	52,660,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	46,220,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	72,985,000
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<b><u>363,215,000</u></b>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 2010	3.00-5.40	2010	2039	25,185,000
Series 2012	2.00-4.00	2012	2032	11,765,000
Series 2012A	2.00-5.00	2012	2023	12,140,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<b><u>49,090,000</u></b>
<b>TOTAL BONDED DEBT</b>				<b><u>\$ 412,305,000</u></b>