

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 3 Months Ended  
December 31, 2018**



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

**Prepared by**

**THE MONTGOMERY COUNTY AUDITOR'S OFFICE**  
**Rakesh Pandey**  
**County Auditor**



**MONTGOMERY COUNTY, TEXAS**  
**Unaudited Monthly Financial Report**  
**As of December 31, 2018**

**TABLE OF CONTENTS**

---

|   | <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          |
| Schedule of Bond Indebtedness - Montgomery County Toll Road Authority       | 16          |





**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

January 29, 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 December 1, 2018 through December 31, 2018. This report was prepared by the County Auditor in compliance with Chapter 114 Section 023 of the Local Government Code.

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

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

Respectfully submitted,

Rakesh Pandey  
Montgomery County Auditor

RP/mo

This page left blank intentionally.



**FINANCIAL STATEMENTS**  
(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Consolidated Balance Sheet**  
**Governmental Funds**  
**For the 3 Months Ended December 31, 2018**

|   | <u>Total<br/>Governmental Funds</u> |
|---|-------------------------------------|
| <b>Assets:</b>  |                                     |
| Cash  | \$ 180,288,325                      |
| Investments, at Fair Value                            | 197,690,820                         |
| Receivables:  |                                     |
| Taxes (net)   | 7,060,087                           |
| Interest  | 46,104                              |
| Accounts (net)  | 14,213                              |
| Due From Other Funds                                  | 166,664,800                         |
| Due From Other Governments                            | 106,864                             |
| Prepaid Items   | 618,735                             |
| <b><u>Total Assets</u></b>                            | <b><u>552,489,948</u></b>           |
| <br><b><u>LIABILITIES AND FUND BALANCES:</u></b>      |                                     |
| Current Liabilities:                                  |                                     |
| Accounts Payable                                      | 8,221,666                           |
| Other Payables  | 4,214,110                           |
| Due to Other Funds                                    | 162,875,178                         |
| Due to Other Governments                              | 6,129                               |
| Deferred Revenue                                      | 92,540,152                          |
| Total liabilities                                     | 267,857,235                         |
| Fund Balances:  |                                     |
| Reserved  | 180,557,990                         |
| Unreserved  | 104,074,723                         |
| Total Fund Balances                                   | 284,632,713                         |
| <b><u>TOTAL LIABILITIES AND<br/>FUND BALANCES</u></b> | <b><u>\$ 552,489,948</u></b>        |

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - Governmental Funds**  
**For the 3 Months Ended December 31, 2018**

|                                      | <u>General Fund</u>   | <u>Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Funds</u> | <u>Capital<br/>Project<br/>Funds</u> | <u>Total<br/>All Funds</u> |
|--------------------------------------|-----------------------|--------------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Fund Balance, 12/1/2018              | \$ 120,112,466        | \$ 31,118,184                        | \$ 16,799,699                     | \$ 142,122,042                       | \$ 310,152,391             |
| Revenues/Other Financing<br>Sources  | \$ 4,237,461          | \$ 1,460,987                         | \$ 28,548,327                     | \$ -                                 | \$ 34,246,775              |
| Expenditures/Other<br>Financing Uses | \$ (20,275,204)       | \$ (6,450,906)                       | \$ (28,897,999)                   | \$ (4,142,344)                       | \$ (59,766,453)            |
| Fund Balance, 12/31/2018             | <u>\$ 104,074,723</u> | <u>\$ 26,128,265</u>                 | <u>\$ 16,450,027</u>              | <u>\$ 137,979,698</u>                | <u>\$ 284,632,713</u>      |

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Net Position**  
**Internal Service Funds**  
**For the 3 Months Ended December 31, 2018**

|   | <u>Total<br/>Internal Service Funds</u> |
|---|---|
| <b>Assets:</b>                                    |   |
| Cash  | \$ 1,619,090                            |
| Receivables:                                      |   |
| Due From Other Funds                              | 30,095,235                              |
| Capital Assets (net of accumulated depreciation): |   |
| Buildings   | 776,509                                 |
| Improvements                                      | 239                                     |
| Equipment   | 28,771                                  |
| Total assets                                      | <u>32,519,844</u>                       |
| <br><b>Liabilities:</b>                           |   |
| Current Liabilities:                              |   |
| Accounts Payable                                  | 2,329,997                               |
| Other Payables                                    | 7,163,507                               |
| Due to General Fund                               | 7,418,119                               |
| Due to Road & Bridge                              | 378,502                                 |
| Due to Wellness Clinic                            | 206,487                                 |
| Total liabilities                                 | <u>17,496,612</u>                       |
| <br><b>Net Position:</b>                          |   |
| Invested in capital assets                        | 805,519                                 |
| Unreserved  | 14,217,713                              |
| <b>Total Net Position</b>                         | <u>\$ 15,023,232</u>                    |

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Net Position**  
**Internal Service Funds**  
**For the 3 Months Ended December 31, 2018**

|   | <u>Total<br/>Internal Service Funds</u> |
|---|---|
| <b>Current Operating Revenues:</b>            |   |
| Fees  | \$ 454,119                              |
| Miscellaneous                                 | 26,967                                  |
| Total Operating Revenues                      | <u>481,086</u>                          |
| <br>  |   |
| <b>Current Operating Expenses:</b>            |   |
| Services                                      | <u>3,801,822</u>                        |
| Total Operating Expenses                      | <u>3,801,822</u>                        |
| Change in net position                        | (3,320,736)                             |
| Total Net Position - December 1, 2018         | 18,343,968                              |
| <b>Total Net Position - December 31, 2018</b> | <u><u>\$ 15,023,232</u></u>             |

This page left blank intentionally.

**BUDGET STATUS**  
(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2018**

Page 1 of 4

|                                       | <u>Adjusted<br/>Budget</u> | <u>Current<br/>Month<br/>Actual</u> | <u>Year-<br/>to-Date<br/>Actual</u> | <u>Encumbrances</u>     | <u>Unexpended<br/>Budget</u> |
|---------------------------------------|----------------------------|-------------------------------------|-------------------------------------|-------------------------|------------------------------|
| <b><u>GENERAL ADMINISTRATION:</u></b> |                            |                                     |                                     |                         |                              |
| County Judge                          | 580,364                    | 40,801                              | 117,593                             | 680                     | 462,091                      |
| Human Resources                       | 622,089                    | 44,694                              | 130,712                             | 90                      | 491,287                      |
| Risk Management                       | 937,036                    | 64,235                              | 175,756                             | (8)                     | 761,288                      |
| County Clerk                          | 2,450,881                  | 178,378                             | 507,975                             | -                       | 1,942,906                    |
| Collections                           | 489,669                    | 29,928                              | 93,575                              | -                       | 396,094                      |
| Veterans' Service                     | 318,310                    | 22,486                              | 64,176                              | 11                      | 254,123                      |
| Information Technology Services       | 7,385,735                  | 381,370                             | 1,319,025                           | 917,772                 | 5,148,938                    |
| Purchasing Agent                      | 1,444,295                  | 87,646                              | 245,855                             | 31                      | 1,198,409                    |
| Records Management & Preservation     | 759,545                    | 31,180                              | 88,807                              | 90,122                  | 580,616                      |
| Permits                               | 503,964                    | 38,436                              | 106,466                             | 36                      | 397,462                      |
| Worthless Checks Division             | 41,975                     | 2,426                               | 6,857                               | -                       | 35,118                       |
| County-Wide                           | 13,330,269                 | 606,064                             | 692,956                             | 360                     | 12,636,953                   |
| <b><u>TOTAL GENERAL ADM</u></b>       | <b><u>28,864,132</u></b>   | <b><u>1,527,644</u></b>             | <b><u>3,549,753</u></b>             | <b><u>1,009,094</u></b> | <b><u>24,305,285</u></b>     |
| <b><u>JUDICIAL:</u></b>               |                            |                                     |                                     |                         |                              |
| County Court No1                      | 513,810                    | 38,322                              | 108,918                             | -                       | 404,892                      |
| County Court No2                      | 908,379                    | 62,931                              | 183,676                             | 678                     | 724,025                      |
| County Court No3                      | 810,218                    | 59,897                              | 169,012                             | 6                       | 641,200                      |
| County Court No4                      | 527,592                    | 38,693                              | 111,730                             | 15                      | 415,847                      |
| County Court No5                      | 511,268                    | 40,832                              | 109,298                             | -                       | 401,970                      |
| 9 <sup>th</sup> District Court        | 350,526                    | 27,168                              | 76,195                              | 348                     | 273,983                      |
| 410 <sup>th</sup> District Court      | 477,704                    | 35,131                              | 104,595                             | -                       | 373,109                      |
| 221 <sup>st</sup> District Court      | 348,509                    | 25,810                              | 75,094                              | -                       | 273,415                      |
| 284 <sup>th</sup> District Court      | 743,440                    | 55,032                              | 155,898                             | 94                      | 587,448                      |
| 359 <sup>th</sup> District Court      | 406,755                    | 29,435                              | 83,651                              | 45                      | 323,059                      |
| 418 <sup>th</sup> District Court      | 636,596                    | 43,916                              | 131,451                             | -                       | 505,145                      |
| 435 <sup>th</sup> District Court      | 364,508                    | 29,782                              | 81,701                              | (18)                    | 282,825                      |
| Court Operations                      | 7,577,073                  | 597,712                             | 1,859,276                           | -                       | 5,717,797                    |
| Indigent Defense                      | 192,108                    | 15,398                              | 42,564                              | 501                     | 149,043                      |
| Drug Court                            | 1,031,187                  | 62,520                              | 156,924                             | 5,278                   | 868,985                      |
| Office of Court Admin                 | 466,302                    | 33,023                              | 88,420                              | 89                      | 377,793                      |
| District Attorney                     | 12,125,698                 | 914,989                             | 2,560,335                           | 7,968                   | 9,557,395                    |
| District Clerk                        | 3,841,131                  | 273,188                             | 760,452                             | 170,000                 | 2,910,679                    |
| Justice of Peace Pct 1                | 884,902                    | 69,606                              | 206,036                             | 468                     | 678,398                      |
| Justice of Peace Pct 2                | 576,178                    | 48,830                              | 111,883                             | 7,404                   | 456,891                      |
| Justice of Peace Pct 3                | 1,115,801                  | 89,205                              | 228,783                             | 7                       | 887,011                      |
| Justice of Peace Pct 4                | 964,473                    | 81,339                              | 212,105                             | -                       | 752,368                      |
| Justice of Peace Pct 5                | 549,606                    | 40,781                              | 115,911                             | 391                     | 433,304                      |
| Judicial Technology                   | 956,884                    | 127,186                             | 227,266                             | 113,774                 | 615,844                      |
| Court Technology County/District      | 20,877                     | 2,351                               | 2,622                               | 79                      | 18,176                       |
| Court Guardianship                    | 32,000                     | 670                                 | 7,927                               | -                       | 24,073                       |



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2018**

|                                   | Adjusted<br>Budget | Current<br>Month<br>Actual | Year-<br>to-Date<br>Actual | Encumbrances     | Unexpended<br>Budget |
|-----------------------------------|--------------------|----------------------------|----------------------------|------------------|----------------------|
| <b>JUDICIAL (cont'd):</b>         |                    |                            |                            |                  |                      |
| Court Reporter Service Fund       | 129,723            | 12,156                     | 25,844                     | -                | 103,879              |
| Juvenile Case Manager             | 305,781            | 20,214                     | 54,924                     | -                | 250,857              |
| Justice Court Technology          | 64,442             | 46                         | 123                        | -                | 64,319               |
| Veterans Treatment Court          | 71,569             | 8,848                      | 20,790                     | 1,320            | 49,459               |
| <b>TOTAL JUDICIAL</b>             | <b>37,505,040</b>  | <b>2,885,011</b>           | <b>8,073,404</b>           | <b>308,447</b>   | <b>29,123,189</b>    |
| <b>LEGAL:</b>                     |                    |                            |                            |                  |                      |
| County Attorney                   | 3,616,291          | 275,381                    | 768,444                    | 4,109            | 2,843,738            |
| Law Library                       | 295,188            | 39,044                     | 64,554                     | 118              | 230,516              |
| Alternate Dispute Resolution      | 129,500            | 27,449                     | 27,449                     | -                | 102,051              |
| <b>TOTAL LEGAL</b>                | <b>4,040,979</b>   | <b>341,874</b>             | <b>860,447</b>             | <b>4,227</b>     | <b>3,176,305</b>     |
| <b>ELECTIONS:</b>                 |                    |                            |                            |                  |                      |
| <b>TOTAL ELECTIONS</b>            | <b>1,483,342</b>   | <b>143,642</b>             | <b>794,397</b>             | <b>2,069</b>     | <b>686,876</b>       |
| <b>FINANCIAL ADMINISTRATION:</b>  |                    |                            |                            |                  |                      |
| County Auditor                    | 1,760,471          | 142,228                    | 412,595                    | 409              | 1,347,467            |
| Budget Office                     | 309,868            | 24,685                     | 58,332                     | 13               | 251,523              |
| Financial Technology              | 6,813,091          | 313,337                    | 434,684                    | 380,040          | 5,998,367            |
| County Treasurer                  | 716,784            | 47,077                     | 143,177                    | 872              | 572,735              |
| Tax Assessor-Collector            | 7,469,363          | 415,540                    | 1,041,007                  | 126,913          | 6,301,443            |
| <b>TOTAL FINANCIAL ADM</b>        | <b>17,069,577</b>  | <b>942,867</b>             | <b>2,089,795</b>           | <b>508,247</b>   | <b>14,471,535</b>    |
| <b>PUBLIC FACILITIES:</b>         |                    |                            |                            |                  |                      |
| Custodial Services                | 3,341,542          | 226,612                    | 677,947                    | 523              | 2,663,072            |
| Building Maintenance              | 6,279,509          | 457,769                    | 1,163,202                  | 238,228          | 4,878,079            |
| Precinct 2 Parks and Comm. Center | 194,254            | 8,308                      | 29,437                     | -                | 164,817              |
| Precinct 3 Parks and Comm. Center | 557,934            | 32,762                     | 94,716                     | 1,432            | 461,786              |
| Precinct 4 Parks and Comm. Center | 77,444             | 5,866                      | 19,488                     | 764              | 57,192               |
| Jail                              | 45,627,004         | 5,895,124                  | 9,915,509                  | 9,349            | 35,702,146           |
| Convention Center Complex         | 1,357,706          | 131,173                    | 286,754                    | 4,051            | 1,066,901            |
| <b>TOTAL PUBLIC FACILITIES</b>    | <b>57,435,393</b>  | <b>6,757,614</b>           | <b>12,187,053</b>          | <b>254,347</b>   | <b>44,993,993</b>    |
| <b>PUBLIC SAFETY:</b>             |                    |                            |                            |                  |                      |
| Fire Marshal                      | 1,849,707          | 127,463                    | 337,451                    | 48,941           | 1,463,315            |
| Constable Pct 1                   | 4,579,761          | 363,701                    | 971,236                    | 28,501           | 3,580,024            |
| Constable Pct 2                   | 2,196,315          | 164,200                    | 448,823                    | 97,677           | 1,649,815            |
| Constable Pct 3                   | 5,548,436          | 412,715                    | 1,118,166                  | 88,922           | 4,341,348            |
| Constable Pct 4                   | 4,462,364          | 357,892                    | 984,522                    | 42,308           | 3,435,534            |
| Constable Pct 5                   | 4,074,047          | 332,141                    | 865,584                    | 54,267           | 3,154,196            |
| Body Armor Grant                  | 5,195              | -                          | -                          | -                | 5,195                |
| Sheriff                           | 63,977,563         | 5,273,107                  | 12,741,813                 | 3,371,904        | 47,863,846           |
| Sheriff Commissary                | 1,010,154          | 7,102                      | 207,338                    | 14,362           | 788,454              |
| Law Enforcement Technology        | 1,175,110          | 170,000                    | 235,327                    | 329,231          | 610,552              |
| Juvenile Services                 | 9,515,468          | 565,600                    | 1,535,280                  | 18,503           | 7,961,685            |
| Adult Services                    | 4,974,880          | 390,015                    | 1,175,651                  | 227              | 3,799,002            |
| Emergency Management              | 4,882,367          | 196,200                    | 342,167                    | 326,489          | 4,213,711            |
| Department of Public Safety       | 119,718            | 9,135                      | 25,472                     | -                | 94,246               |
| Forfeitures                       | 818,013            | 8,540                      | 117,917                    | 14,362           | 685,734              |
| Courthouse Security               | 372,679            | 30,028                     | 65,662                     | 3,273            | 303,744              |
| <b>TOTAL PUBLIC SAFETY</b>        | <b>109,561,777</b> | <b>8,407,839</b>           | <b>21,172,409</b>          | <b>4,438,967</b> | <b>83,950,401</b>    |

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2018**

|   | Adjusted<br>Budget        | Current<br>Month<br>Actual | Year-<br>to-Date<br>Actual | Encumbrances            | Unexpended<br>Budget      |
|---|---------------------------|----------------------------|----------------------------|-------------------------|---------------------------|
| <b><u>HEALTH AND WELFARE:</u></b>                         |                           |                            |                            |                         |                           |
| Forensic Services   | 2,140,227                 | 144,180                    | 360,390                    | 2,748                   | 1,777,089                 |
| Medical: Contract Services                                | 90,000                    | 7,500                      | 22,500                     | -                       | 67,500                    |
| Mental Health: Contract Services                          | 261,525                   | -                          | 54,487                     | -                       | 207,038                   |
| Environmental Health                                      | 2,286,589                 | 181,028                    | 470,748                    | 963                     | 1,814,878                 |
| Mental Health Facility                                    | 15,256,015                | 1,270,840                  | 2,563,354                  | -                       | 12,692,661                |
| FEMA Disaster Grants                                      | 8,860,163                 | -                          | -                          | 507,048                 | 8,353,115                 |
| Community Development                                     | 7,880,895                 | 98,824                     | 222,854                    | 320,361                 | 7,337,680                 |
| Animal Control  | 1,017,692                 | 65,511                     | 244,962                    | -                       | 772,730                   |
| Animal Shelter  | 4,507,443                 | 337,913                    | 1,064,192                  | 50,969                  | 3,392,282                 |
| Child Welfare   | 120,382                   | 10,219                     | 18,507                     | 625                     | 101,250                   |
| Welfare:  |                           |                            |                            |                         |                           |
| Contract Services   | 1,059,373                 | -                          | 272,343                    | -                       | 787,030                   |
| <b><u>TOTAL HEALTH/WELFARE</u></b>                        | <b><u>43,480,304</u></b>  | <b><u>2,116,015</u></b>    | <b><u>5,294,337</u></b>    | <b><u>882,714</u></b>   | <b><u>37,303,253</u></b>  |
| <b><u>CONSERVATION:</u></b>                               |                           |                            |                            |                         |                           |
| Extension Agent   | 754,289                   | 48,217                     | 148,781                    | 235                     | 605,273                   |
| Precinct 3 Recycling Center                               | 718,815                   | 69,250                     | 154,887                    | 262                     | 563,666                   |
| Precinct 1 Recycling Center                               | 307,773                   | 21,980                     | 58,848                     | -                       | 248,925                   |
| <b><u>TOTAL CONSERVATION</u></b>                          | <b><u>1,780,877</u></b>   | <b><u>139,447</u></b>      | <b><u>362,516</u></b>      | <b><u>497</u></b>       | <b><u>1,417,864</u></b>   |
| <b><u>CULTURE &amp; RECREATION:</u></b>                   |                           |                            |                            |                         |                           |
| Memorial Library  | 10,058,886                | 749,893                    | 1,967,318                  | 86,455                  | 8,005,113                 |
| Historical Commissions                                    | 209,844                   | -                          | 156,750                    | -                       | 53,094                    |
| <b><u>TOTAL CULTURE &amp; RECREATION</u></b>              | <b><u>10,268,730</u></b>  | <b><u>749,893</u></b>      | <b><u>2,124,068</u></b>    | <b><u>86,455</u></b>    | <b><u>8,058,207</u></b>   |
| <b><u>PUBLIC TRANSPORTATION:</u></b>                      |                           |                            |                            |                         |                           |
| Airport   | 7,030,927                 | 67,583                     | 193,374                    | 21,734                  | 6,815,819                 |
| County Engineer   | 2,382,627                 | 142,101                    | 389,399                    | 585                     | 1,992,643                 |
| Commissioner Pct 1  | 8,862,414                 | 821,610                    | 1,852,148                  | 510,836                 | 6,499,430                 |
| Commissioner Pct 2  | 8,833,414                 | 1,337,324                  | 1,922,841                  | 425,720                 | 6,484,853                 |
| Commissioner Pct 3  | 7,849,844                 | 393,874                    | 1,247,305                  | 577,059                 | 6,025,480                 |
| Commissioner Pct 4  | 9,622,905                 | 538,541                    | 1,553,327                  | 22,789                  | 8,046,789                 |
| <b><u>TOTAL PUBLIC TRANSPORTATION</u></b>                 | <b><u>44,582,131</u></b>  | <b><u>3,301,033</u></b>    | <b><u>7,158,394</u></b>    | <b><u>1,558,723</u></b> | <b><u>35,865,014</u></b>  |
| <b><u>DEBT SERVICE:</u></b>                               |                           |                            |                            |                         |                           |
| Principal   | 16,740,000                | -                          | -                          | -                       | 16,740,000                |
| Interest  | 23,975,511                | 164,487                    | 167,282                    | -                       | 23,808,229                |
| Issuance Costs  | 459,503                   | 134,887                    | 134,887                    | -                       | 324,616                   |
| Payment to Escrow Agent                                   | 28,598,626                | 28,598,625                 | 28,598,626                 | -                       | -                         |
| <b><u>TOTAL DEBT SERVICE</u></b>                          | <b><u>69,773,640</u></b>  | <b><u>28,897,999</u></b>   | <b><u>28,900,795</u></b>   | <b><u>-</u></b>         | <b><u>40,872,845</u></b>  |
| <b><u>MISCELLANEOUS:</u></b>                              |                           |                            |                            |                         |                           |
| <b><u>TOTAL MISCELLANEOUS</u></b>                         | <b><u>898,952</u></b>     | <b><u>-</u></b>            | <b><u>-</u></b>            | <b><u>-</u></b>         | <b><u>898,952</u></b>     |
| <b><u>TOTAL EXPENDITURES -<br/>GOVERNMENTAL FUNDS</u></b> | <b><u>426,744,874</u></b> | <b><u>56,210,878</u></b>   | <b><u>92,567,368</u></b>   | <b><u>9,053,787</u></b> | <b><u>325,123,719</u></b> |

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2018**

|  | Adjusted<br>Budget | Current<br>Month<br>Actual | Year-<br>to-Date<br>Actual | Encumbrances      | Unexpended<br>Budget |
|--|--------------------|----------------------------|----------------------------|-------------------|----------------------|
| <b><u>INTERNAL SERVICE FUNDS</u></b>       |                    |                            |                            |                   |                      |
| <b><u>GENERAL ADMINISTRATION:</u></b>      |                    |                            |                            |                   |                      |
| Employee Health                            | -                  | 2,957,764                  | 7,423,374                  | -                 | (7,423,374)          |
| Retiree Health                             | -                  | 465,811                    | 978,429                    | -                 | (978,429)            |
| Optional Health                            | -                  | 73,932                     | 200,806                    | -                 | (200,806)            |
| Cobra Coverage                             | -                  | 5,249                      | 15,693                     | -                 | (15,693)             |
| Employee Life                              | -                  | -                          | 36,712                     | -                 | (36,712)             |
| Risk Mgt - Workers Comp                    | -                  | 14,562                     | 195,977                    | -                 | (195,977)            |
| Risk Mgt-Prop/Casltly/Liab                 | -                  | 73,225                     | 299,347                    | 13,267            | (312,614)            |
| Wellness Clinic                            | -                  | 211,279                    | 417,765                    | -                 | (417,765)            |
| <b>TOTAL GENERAL ADM</b>                   | <b>-</b>           | <b>3,801,822</b>           | <b>9,568,103</b>           | <b>13,267</b>     | <b>(9,581,370)</b>   |
| <b><u>TOTAL INTERNAL SERVICE FUNDS</u></b> | <b>-</b>           | <b>3,801,822</b>           | <b>9,568,103</b>           | <b>13,267</b>     | <b>(9,581,370)</b>   |
| <b><u>ENTERPRISE FUNDS</u></b>             |                    |                            |                            |                   |                      |
| Montgomery County Toll Road Authority      | 51,602,316         | 57,920                     | 1,710,464                  | 53,115,509        | (3,223,657)          |
| <b>TOTAL ENTERPRISE FUNDS</b>              | <b>51,602,316</b>  | <b>57,920</b>              | <b>1,710,464</b>           | <b>53,115,509</b> | <b>(3,223,657)</b>   |

This page left blank intentionally.

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Revenues and Expenses - Montgomery County Toll Road Authority**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2018**

|                        | Adjusted<br>Budget | Current<br>Month<br>Actual | Year-<br>to-Date<br>Actual | Encumbrances      | Unexpended<br>Budget |
|------------------------|--------------------|----------------------------|----------------------------|-------------------|----------------------|
| <b>Revenue:</b>        |                    |                            |                            |                   |                      |
| 249 Toll Project       | -                  | -                          | 3,856                      | -                 | (3,856)              |
| 242 Toll Project       | 49,535             | 121,080                    | 259,340                    | -                 | (209,805)            |
| Debt Service SH 249    | -                  | -                          | 43                         | -                 | (43)                 |
| <b>Total Revenue</b>   | <b>49,535</b>      | <b>121,080</b>             | <b>263,239</b>             | <b>-</b>          | <b>(213,704)</b>     |
| <b>Expenses:</b>       |                    |                            |                            |                   |                      |
| General Administration | -                  | -                          | -                          | -                 | -                    |
| 249 Toll Project       | 51,216,545         | 42,002                     | 1,665,883                  | 53,115,509        | (3,564,847)          |
| Wetlands Mitigation    | 87,300             | -                          | -                          | -                 | 87,300               |
| 242 Toll Project       | 215,313            | 15,918                     | 44,581                     | -                 | 170,732              |
| Debt Service SH 249    | 83,158             | -                          | -                          | -                 | 83,158               |
| <b>Total Expenses</b>  | <b>51,602,316</b>  | <b>57,920</b>              | <b>1,710,464</b>           | <b>53,115,509</b> | <b>(3,223,657)</b>   |

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 2 Months Ended December 31, 2018**

|                                     | Transfers In      | Transfers Out     |
|-------------------------------------|-------------------|-------------------|
| General Fund                        | \$ -              | \$ 100,000        |
| Jury                                | 100,000           | -                 |
| Adult Probation - Supervision       | -                 | 10,000            |
| Adult Probation - Mental Impairment | 10,000            | -                 |
| <b>TOTAL FINANCING USES</b>         | <b>\$ 110,000</b> | <b>\$ 110,000</b> |

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of December 31, 2018**

|   | <u>Interest<br/>Rate (%)</u> | <u>Issue<br/>Date</u> | <u>Maturity<br/>Date</u> | <u>Balances<br/>Outstanding</u> |
|---|------------------------------|-----------------------|--------------------------|---------------------------------|
| <b>GENERAL OBLIGATION BONDS:</b>              |                              |                       |                          |                                 |
| 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                      |
| Road Bonds, Series 2018                       | 4.00-5.00                    | 2018                  | 2043                     | 45,670,000                      |
| 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> |                              |                       |                          | <b>496,685,000</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>49,090,000</b>               |
| <b>TOTAL BONDED DEBT</b>                      |                              |                       |                          | <b>\$ 545,775,000</b>           |



**MONTGOMERY COUNTY TOLL ROAD AUTHORITY**  
**Schedule of Bond Indebtedness**  
**As of December 31, 2018**

|   | <u>Interest<br/>Rate (%)</u> | <u>Issue<br/>Date</u> | <u>Maturity<br/>Date</u> | <u>Balances<br/>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>          |                              |                       |                          | 87,680,000                      |
| <br><b>TOTAL BONDED DEBT</b>                |                              |                       |                          | <b>\$ 87,680,000</b>            |