

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 4 Months Ended  
January 31, 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 January 31, 2018**

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**Montgomery County, Texas**  
**Office of the County Auditor**  
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Phyllis L. Martin  
County Auditor

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

April 24, 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 January 1, 2018 through January 31, 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 4 Months Ended January 31, 2018**

	<u>Total Governmental Funds</u>
<b>Assets:</b>	
Cash	\$ 227,895,810
Investments, at Fair Value	193,856,970
Receivables:	
Taxes (net)	29,933,931
Accounts (net)	11,449
Due From Other Funds	141,423,487
Due From Other Governments	106,864
Prepaid Items	813,310
<b><u>Total Assets</u></b>	<b>594,041,821</b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	6,494,341
Other Payables	3,135,266
Due to Other Funds	159,222,853
Due to Other Governments	8,054
Deferred Revenue	11,583,246
Total liabilities	180,443,760
Fund Balances:	
Reserved	192,889,787
Unreserved	220,708,274
Total Fund Balances	413,598,061
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b>\$ 594,041,821</b>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - Governmental Funds**  
**For the 4 Months Ended January 31, 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, 1/1/2018	\$ 183,038,230	\$ 36,840,452	\$ 46,659,786	\$ 109,367,001	\$ 375,905,469
Revenues/Other Financing Sources	\$ 65,867,855	\$ 15,045,947	\$ 12,611,346	\$ 125,106	\$ 93,650,254
Expenditures/Other Financing Uses	\$ (28,197,811)	\$ (6,599,229)	\$ (17,080,080)	\$ (4,080,542)	\$ (55,957,662)
Fund Balance, 1/31/2018	<u>\$ 220,708,274</u>	<u>\$ 45,287,170</u>	<u>\$ 42,191,052</u>	<u>\$ 105,411,565</u>	<u>\$ 413,598,061</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Net Position**  
**Internal Service Funds**  
**For the 4 Months Ended January 31, 2018**

	<u>Total Internal Service Funds</u>
<b>Assets:</b>	
Cash	\$ 388,886
Receivables:	
Accounts (net)	286,658
<hr/>	
Due From Other Funds	33,825,023
Capital Assets (net of accumulated depreciation):	
Buildings	795,990
Improvements	479
Equipment	52,953
Total assets	<u>35,349,989</u>
<b>Liabilities:</b>	
Current Liabilities:	
Accounts Payable	1,267,423
Other Payables	6,823,887
Due to General Fund	3,581,945
Due to Wellness Clinic	365,367
Total liabilities	<u>12,038,622</u>
<b>Net Position:</b>	
Invested in capital assets	849,422
Unreserved	22,461,945
Total Net Position	<u>\$ 23,311,367</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Net Position**  
**Internal Service Funds**  
**For the 4 Months Ended January 31, 2018**

	<u>Total Internal Service Funds</u>
<b>Current Operating Revenues:</b>	
Fees	\$ 2,385,834
Miscellaneous	808,608
Total Operating Revenues	3,194,442
<b>Current Operating Expenses:</b>	
Supplies	497
Services	3,580,916
Total Operating Expenses	3,581,413
Change in net position	(386,971)
Total Net Position - January 1, 2018	23,698,338
<b>Total Net Position - January 31, 2018</b>	<b>\$ 23,311,367</b>

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**BUDGET STATUS**  
(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 4 Months Ended January 31, 2018**

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge	578,084	56,370	180,025	5,945	392,114
Human Resources	605,168	61,688	180,324	1	424,843
Risk Management	945,139	88,164	290,486	345	654,308
County Clerk	2,395,390	273,391	757,844	2,149	1,635,397
Collections	480,405	48,456	146,488	7,056	326,861
Veterans' Service	251,401	28,054	82,375	-	169,026
Information Technology Services	7,069,702	850,981	2,487,246	493,911	4,088,545
Purchasing Agent	1,143,996	120,135	363,153	184	780,659
Records Management & Preservation	875,332	66,688	155,998	318,825	400,509
Permits	476,234	52,415	151,570	33	324,631
Worthless Checks Division	31,367	-	-	-	31,367
County-Wide	12,505,268	28,034	6,640,276	1,103	5,863,889
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>27,357,486</u></b>	<b><u>1,674,376</u></b>	<b><u>11,435,785</u></b>	<b><u>829,552</u></b>	<b><u>15,092,149</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	498,667	56,190	160,722	64	337,881
County Court No2	880,405	99,905	283,358	7,903	589,144
County Court No3	774,064	87,187	251,547	1,158	521,359
County Court No4	512,191	60,490	166,471	18	345,702
County Court No5	498,732	55,895	159,988	20	338,724
9 <sup>th</sup> District Court	334,614	37,329	114,094	-	220,520
410 <sup>th</sup> District Court	462,303	55,150	153,734	250	308,319
221 <sup>st</sup> District Court	338,640	38,590	113,837	17	224,786
284 <sup>th</sup> District Court	780,680	90,998	254,530	925	525,225
359 <sup>th</sup> District Court	398,309	44,021	130,747	42	267,520
418 <sup>th</sup> District Court	618,171	71,163	206,524	-	411,647
435 <sup>th</sup> District Court	373,095	38,804	137,055	5,546	230,494
Court Operations	7,462,830	618,937	2,469,016	-	4,993,814
Indigent Defense	133,087	17,692	57,144	-	75,943
Mental Health Court Services	354,653	38,323	118,533	33	236,087
Drug Court	1,038,467	109,562	282,156	1,579	754,732
Office of Court Admin	453,652	49,292	135,374	-	318,278
District Attorney	11,273,831	1,313,430	3,640,821	12,337	7,620,673
District Clerk	3,695,262	378,798	1,216,861	3,502	2,474,899
Justice of Peace Pct 1	805,282	89,393	250,319	2,774	552,189
Justice of Peace Pct 2	520,749	52,382	156,742	232	363,775
Justice of Peace Pct 3	1,064,245	125,968	347,855	92	716,298
Justice of Peace Pct 4	894,678	105,403	298,093	115	596,470
Justice of Peace Pct 5	511,009	56,924	158,227	143	352,639
Judicial Technology	805,712	1,500	106,961	45,725	653,026
Court Technology County/District	6,190	234	4,108	558	1,524



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 4 Months Ended January 31, 2018**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>JUDICIAL (cont'd):</b>					
Court Guardianship	32,000	-	1,920	-	30,080
Court Reporter Service Fund	144,536	10,121	35,818	838	107,880
Juvenile Case Manager	296,269	33,906	97,511	-	198,758
Justice Court Technology	21,828	5,059	15,201	5,059	1,568
Veterans Treatment Court	156,263	12,777	37,434	-	118,829
<b>TOTAL JUDICIAL</b>	<b>36,140,414</b>	<b>3,755,423</b>	<b>11,562,701</b>	<b>88,930</b>	<b>24,488,783</b>
<b>LEGAL:</b>					
County Attorney	3,309,293	356,443	1,102,085	63	2,207,145
Law Library	293,198	36,218	81,156	118	211,924
Alternate Dispute Resolution	129,500	-	-	24,684	104,816
<b>TOTAL LEGAL</b>	<b>3,731,991</b>	<b>392,661</b>	<b>1,183,241</b>	<b>24,865</b>	<b>2,523,885</b>
<b>ELECTIONS:</b>					
<b>TOTAL ELECTIONS</b>	<b>1,354,784</b>	<b>166,515</b>	<b>729,324</b>	<b>63,983</b>	<b>561,477</b>
<b>FINANCIAL ADMINISTRATION:</b>					
County Auditor	2,268,548	237,864	693,646	844	1,574,058
Budget Officer	287,380	-	-	-	287,380
Financial Technology	7,462,128	-	9,400	418,300	7,034,428
County Treasurer	696,138	78,261	223,091	340	472,707
Tax Assessor-Collector	4,510,087	473,897	1,371,553	2,976	3,135,558
<b>TOTAL FINANCIAL ADM</b>	<b>15,224,281</b>	<b>790,022</b>	<b>2,297,690</b>	<b>422,460</b>	<b>12,504,131</b>
<b>PUBLIC FACILITIES:</b>					
Custodial Services	3,305,674	357,227	992,768	51,311	2,261,595
Building Maintenance	6,433,571	605,507	1,847,485	287,073	4,299,013
Precinct 2 Parks and Comm. Center	188,667	21,231	60,593	462	127,612
Precinct 3 Parks and Comm. Center	580,810	50,716	152,991	994	426,825
Precinct 4 Parks and Comm. Center	78,259	5,840	17,982	3,545	56,732
Jail	44,533,312	5,262,187	12,624,700	81,450	31,827,162
Civic Center	1,304,094	114,570	356,729	36,879	910,486
<b>TOTAL PUBLIC FACILITIES</b>	<b>56,424,387</b>	<b>6,417,278</b>	<b>16,053,248</b>	<b>461,714</b>	<b>39,909,425</b>
<b>PUBLIC SAFETY:</b>					
Fire Marshal	1,550,823	169,219	478,546	17,417	1,054,860
Constable Pct 1	4,413,346	473,721	1,449,924	154,881	2,808,541
Constable Pct 2	1,829,801	198,879	587,904	23,634	1,218,263
Constable Pct 3	5,017,107	557,620	1,594,899	86,657	3,335,551
Constable Pct 4	3,891,004	421,468	1,290,995	17,529	2,582,480
Constable Pct 5	3,061,719	312,115	963,781	144,881	1,953,057
Body Armor Grant	187,886	-	-	25,040	162,846
Sheriff	61,567,609	6,123,458	17,566,991	3,440,141	40,560,477
Sheriff Commissary	976,332	39,249	136,181	-	840,151
Law Enforcement Technology	2,379,618	315,251	328,005	961,509	1,090,104
Juvenile Services	8,190,180	909,095	2,528,967	61,258	5,599,955
Adult Services	5,963,879	548,769	1,723,775	9,004	4,231,100
Emergency Management	4,275,079	132,296	309,523	391,734	3,573,822
Department of Public Safety	115,987	13,302	38,092	-	77,895
Forfeitures	822,309	83,087	170,488	-	651,821
Courthouse Security	400,000	33,754	105,178	3,671	291,151
<b>TOTAL PUBLIC SAFETY</b>	<b>104,642,679</b>	<b><sup>9</sup> 10,331,283</b>	<b>29,273,249</b>	<b>5,337,356</b>	<b>70,032,074</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 4 Months Ended January 31, 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	1,726,405	226,495	565,518	5,788	1,155,099
Medical: Contract Services	90,000	7,500	30,000	-	60,000
Mental Health: Contract Services	261,525	52,881	106,360	-	155,165
Environmental Health	2,131,162	227,382	676,957	984	1,453,221
Mental Health Facility	13,545,311	1,131,334	3,353,869	-	10,191,442
FEMA Disaster Grants	153,264	10,694	140,244	-	13,020
Community Development	6,857,023	94,217	689,074	1,430,475	4,737,474
Animal Control	992,938	104,464	359,288	284	633,366
Animal Shelter	4,247,185	347,512	1,072,202	505,292	2,669,691
Child Welfare	126,095	19,575	40,026	166	85,903
Welfare:					
Contract Services	1,069,373	204,438	424,500	-	644,873
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b>31,366,902</b>	<b>2,426,492</b>	<b>7,458,038</b>	<b>2,109,610</b>	<b>21,799,254</b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	737,638	75,340	233,859	84	503,695
Precinct 3 Recycling Center	677,356	79,572	243,761	3,851	429,744
Precinct 1 Recycling Center	176,963	19,552	55,742	-	121,221
<b><u>TOTAL CONSERVATION</u></b>	<b>1,591,957</b>	<b>174,464</b>	<b>533,362</b>	<b>3,935</b>	<b>1,054,660</b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	10,007,528	1,046,482	2,970,389	131,810	6,905,329
Historical Commissions	112,195	-	58,199	592	53,404
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b>10,119,723</b>	<b>1,046,482</b>	<b>3,028,588</b>	<b>132,402</b>	<b>6,958,733</b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	9,176,875	121,842	344,578	41,944	8,790,353
County Engineer	2,353,251	209,975	597,606	155	1,755,490
Commissioner Pct 1	12,361,174	909,317	2,956,543	172,714	9,231,917
Commissioner Pct 2	9,431,806	464,710	2,583,672	652,727	6,195,407
Commissioner Pct 3	12,927,726	457,892	1,712,704	1,014,490	10,200,532
Commissioner Pct 4	10,834,359	616,107	2,467,655	214,600	8,152,104
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b>57,085,191</b>	<b>2,779,843</b>	<b>10,662,758</b>	<b>2,096,630</b>	<b>44,325,803</b>
<b><u>DEBT SERVICE:</u></b>					
Principal	15,805,000	-	-	-	15,805,000
Interest	19,377,916	-	2,688	-	19,375,228
Issuance Costs	-	7,500	7,500	-	(7,500)
Payment to Escrow Agent	-	17,072,580	17,072,580	-	(17,072,580)
<b><u>TOTAL DEBT SERVICE</u></b>	<b>35,182,916</b>	<b>17,080,080</b>	<b>17,082,768</b>	<b>-</b>	<b>18,100,148</b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b>1,559,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,559,162</b>
<b><u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u></b>	<b>381,781,873</b>	<b>47,034,919</b>	<b>111,300,752</b>	<b>11,571,437</b>	<b>258,909,684</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 4 Months Ended January 31, 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	2,941,137	10,043,391	-	13,795,477
Retiree Health	3,458,000	283,796	1,157,319	-	2,300,681
Optional Health	295,488	124,216	403,698	-	(108,210)
Cobra Coverage	-	3,559	16,137	-	(16,137)
Employee Life	133,314	11,862	58,758	-	74,556
Risk Mgt - Workers Comp	775,000	82,069	560,939	7,069	206,992
Risk Mgt-Prop/Casltly/Liab	1,582,140	40,286	927,713	5,085	649,342
Wellness Clinic	-	94,488	481,199	-	(481,199)
<b>TOTAL GENERAL ADM</b>	<b>30,082,819</b>	<b>3,581,413</b>	<b>13,649,154</b>	<b>12,154</b>	<b>16,421,502</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>30,082,819</b>	<b>3,581,413</b>	<b>13,649,154</b>	<b>12,154</b>	<b>16,421,502</b>
<b><u>ENTERPRISE FUNDS</u></b>					
Montgomery County Toll Road Authority	2,589,513	205,188	453,247	779,991	1,356,275
<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,589,513</b>	<b>205,188</b>	<b>453,247</b>	<b>779,991</b>	<b>1,356,275</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 4 Months Ended January 31, 2018**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>Revenue:</b>					
General Administration	-	-	-	-	-
249 Toll Project	-	-	87,300	-	(87,300)
Wetlands Mitigation	-	-	-	-	-
242 Toll Project	48,708	103,081	320,532	-	(271,824)
<b>Total Revenue</b>	<b>48,708</b>	<b>103,081</b>	<b>407,832</b>	<b>-</b>	<b>(359,124)</b>
<b>Expenses:</b>					
General Administration	900,278	-	-	-	900,278
249 Toll Project	1,386,143	190,374	407,932	779,991	198,220
Wetlands Mitigation	87,300	-	-	-	87,300
242 Toll Project	215,792	14,814	45,315	-	170,477
<b>Total Expenses</b>	<b>2,589,513</b>	<b>205,188</b>	<b>453,247</b>	<b>779,991</b>	<b>1,356,275</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 4 Months Ended January 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 January 31, 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 2008	3.50-5.00	2008	2018	580,000
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	28,175,000
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	23,710,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	19,275,000
Refunding Bonds, Series 2014A	5.00	2014	2025	72,125,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	52,905,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	46,950,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	73,725,000
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<b>376,370,000</b>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 2010	3.00-5.40	2010	2039	26,030,000
Series 2012	2.00-4.00	2012	2032	12,320,000
Series 2012A	2.00-5.00	2012	2023	12,400,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<b>50,750,000</b>
<b>TOTAL BONDED DEBT</b>				<b>\$ 427,120,000</b>