

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 10 Months Ended
July 31, 2022**

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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 August 9, 2022 for the month ended July 31, 2022. This is unaudited information.

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MONTGOMERY COUNTY, TEXAS
Unaudited Monthly Financial Report
As of July 31, 2022

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

Rakesh Pandey, CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

August 23, 2022

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 July 1, 2022 through July 31, 2022. 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 10 Months Ended July 31, 2022

	Total Governmental Funds	Montgomery County Toll Road Authority	Total
Assets:			
Cash	\$ 322,159,482	\$ 551,624	\$ 322,711,106
Investments, at Fair Value	141,953,271	31,632,711	173,585,982
Restricted Cash	-		-
Receivables:			
Taxes (net)	10,319,712	-	10,319,712
Interest	-		-
Accounts (net)	62,887,995	-	62,887,995
Other Receivables	-		-
Due From Other Funds	1,010,095,143	451,409,320	1,461,504,463
Due From Other Entities	348,140	4,042,357	4,390,497
Due From Other Governments	-	-	-
Loans Receivable	-		-
Inventory, at Cost	3,537		3,537
Prepaid Items	862,252	-	862,252
Capital Assets, net of accumulated depreciation	15,760	71,458,404	71,474,164
<u>Total Assets</u>	<u>1,548,645,292</u>	<u>559,094,416</u>	<u>2,107,739,708</u>
<u>LIABILITIES AND FUND BALANCES:</u>			
Current Liabilities:			
Accounts Payable	10,332,874	-	10,332,874
Other Payables	13,995,240	182,665	14,177,905
Due to Other Funds	1,016,920,889	451,409,573	1,468,330,462
Due to Other Entities	194,877	4,195,621	4,390,498
Due to Other Governments	3,520	-	3,520
Unearned Revenue	69,783,524	-	69,783,524
Deferred Inflows	2,878,525		
Revenue Bonds Payable	-	87,680,000	87,680,000
Unamortized Premium on Bonds	-	6,973,668	6,973,668
Total liabilities	<u>1,114,109,449</u>	<u>550,441,527</u>	<u>1,664,550,976</u>
Fund Balances:			
Net investment in capital assets	-	71,458,404	71,458,404
Reserved	252,457,908	-	252,457,908
Unreserved	182,077,935	(62,805,515)	119,272,420
Total Fund Balances	<u>434,535,843</u>	<u>8,652,889</u>	<u>443,188,732</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 1,548,645,292</u>	<u>\$ 559,094,416</u>	<u>\$ 2,107,739,708</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance
Governmental Funds and Montgomery County Toll Road Authority Enterprise Fund
For the 10 Months Ended July 31, 2022

	<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, July 1, 2022	\$ 206,471,371	\$ 147,275,867	\$ 22,375,327	\$ 92,168,547	\$ 7,623,955	\$ 475,915,067
Revenues/Other Financing Sources	\$ 3,708,965	\$ 1,668,092	\$ 811	\$ 145,161	\$ 1,258,953	\$ 6,781,982
Expenditures/Other Financing Uses	\$ (28,102,401)	\$ (7,995,160)	\$ -	\$ (3,180,737)	\$ (230,019)	\$ (39,508,317)
Fund Balance, July 31, 2022	<u>\$ 182,077,935</u>	<u>\$ 140,948,799</u>	<u>\$ 22,376,138</u>	<u>\$ 89,132,971</u>	<u>\$ 8,652,889</u>	<u>\$ 443,188,732</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 10 Months Ended July 31, 2022

	<u>Total Internal Service Funds</u>
Assets:	
Current Assets:	
Cash	\$ 7,689,665
Investments at Fair Value	
Other Receivables	
Accounts (net)	258,870
Due From Other Funds	50,814,763
Due From Other Governments	-
Inventory, at Cost	-
Prepaid Items	7,222,946
Capital Assets (net of accumulated depreciation):	
Buildings	718,637
Equipment	50,018
Total assets	66,754,899
Liabilities:	
Current Liabilities:	
Accounts Payable	-
Other Payables	16,494,670
Due to Other Funds	43,747,650
Total liabilities	60,242,320
Net Position:	
Invested in capital assets	768,655
Unreserved	5,743,924
Total Net Position	\$ 6,512,579

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the 10 Months Ended July 31, 2022

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	Total Internal Service Funds
Current Operating Revenues:	
Fees	\$ 76,278
Total Operating Revenues	76,278
 Current Operating Expenses:	
Services	6,272,056
Total Operating Expenses	6,272,056
Change in net position	(6,195,778)
Total Net Position - July 1, 2022	12,708,357
 Total Net Position - July 31, 2022	\$ 6,512,579

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BUDGET STATUS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2022

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>100 GENERAL FUND</u>					
<u>10 General Government</u>					
2000 County Judge	608,742	47,329	470,415	11,880	126,447
2100 Human Resources	679,720	53,072	501,618	-	178,102
2101 Civil Service	4,500	-	275	-	4,225
2200 Risk Management	1,003,620	71,333	708,092	20	295,508
2300 County Clerk	2,750,675	196,183	2,027,071	-	723,604
250* Elections Administrator	9,799,750	7,523,640	10,145,242	109,484	(454,976)
2600 Information Technology	11,231,839	770,910	8,922,431	918,671	1,390,737
3000 Building Custodial Services	3,458,163	279,629	2,704,567	28,207	725,389
3100 Building Maintenance	9,345,865	894,327	7,435,149	155,588	1,755,128
3200 Other	34,845	-	10,000	-	24,845
3210 Non-Departmental	22,763,009	94,287	19,169,410	2,259	3,591,340
3211 Contingency	463,278	-	-	-	463,278
4001 Permits	558,455	50,789	476,200	585	81,670
Total General Government	<u>62,702,461</u>	<u>9,981,499</u>	<u>52,570,470</u>	<u>1,226,694</u>	<u>8,905,297</u>
<u>20 Financial Administration</u>					
2302 Court Collections	470,887	34,783	306,255	1,399	163,233
3210 Non-Departmental	4,194,929	360,814	3,072,264	3,500	1,119,165
3300 Purchasing Agent	1,118,007	85,633	848,020	539	269,448
3400 County Auditor	2,524,333	178,667	1,858,046	2,167	664,120
3500 Budget Office	452,361	34,093	316,470	509	135,382
3600 County Treasurer	849,429	60,484	621,420	1,043	226,966
370* Tax Assessor/Collector	5,257,127	393,544	3,907,494	9,003	1,340,630
3800 Payroll	288,244	42,200	162,857	-	125,387
Total Financial Administration	<u>15,155,317</u>	<u>1,190,218</u>	<u>11,092,826</u>	<u>18,160</u>	<u>4,044,331</u>
<u>30 Health and Human Services</u>					
2400 Veterans Service	354,499	29,901	276,024	24	78,451
3200 Other	1,603,398	232,386	1,527,298	-	76,100
3210 Non-Departmental	-	2,900	41,775	-	(41,775)
3250 Child Welfare	78,601	3,299	31,490	12,505	34,606
4000 Environmental Health	2,169,788	164,417	1,661,507	400	507,881
4100 Animal Services	5,102,561	390,172	3,905,626	91,057	1,105,878
4200 Forensic Services	2,321,781	171,724	1,776,007	7,672	538,102
4300 MCCD County	164,836	13,371	125,720	-	39,116
4600 Extension Agents	792,982	56,289	559,447	29	233,506
Total Health and Human Services	<u>12,588,446</u>	<u>1,064,459</u>	<u>9,904,894</u>	<u>111,687</u>	<u>2,571,865</u>
<u>40 Culture and Recreation</u>					
3200 Other	-	-	5,000	-	(5,000)
3240 Historical Commission	30,000	-	17,851	-	12,149
3242 Heritage Museum	15,000	3,750	15,000	-	-
4400 Convention Center	1,007,188	80,938	797,058	4,777	205,353
4401 Fairgrounds/EXPO Center	-	-	-	-	-
4500 Memorial Library	10,345,899	730,487	7,461,928	166,362	2,717,609
Total Culture and Recreation	<u>11,398,087</u>	<u>815,175</u>	<u>8,296,837</u>	<u>171,139</u>	<u>2,930,111</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2022

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>50 Law Enforcement & Corrections</u>					
3200 Other	60,469	-	-	-	60,469
3210 Non-Departmental	7,681	-	7,681	-	-
3230 Department of Public Safety	285,766	22,289	221,187	-	64,579
51* District Attorney	13,001,853	1,086,196	10,586,280	11,619	2,403,954
5200 Office of Homeland Security	1,034,475	78,551	833,248	105,634	95,593
530* Fire Marshal	2,170,565	173,867	1,738,102	19,330	413,133
540* Juvenile Probation	6,151,060	476,590	4,619,201	6,068	1,525,791
550* Adult Probation	4,373,828	316,880	3,172,269	9,110	1,192,449
56* Commissions	456,470	7,020	109,428	16,476	330,566
6* Sheriff	71,878,719	5,963,695	53,410,530	1,643,467	16,824,722
6601 Jail	27,161,903	2,130,582	21,761,287	8,790	5,391,826
7100 Constable Precinct 1	5,698,270	501,506	4,650,240	52,488	995,542
7200 Constable Precinct 2	2,642,761	221,952	2,321,590	40,164	281,007
7300 Constable Precinct 3	7,299,946	597,134	5,617,657	93,888	1,588,401
7400 Constable Precinct 4	5,082,336	417,123	4,208,881	42,414	831,041
7500 Constable Precinct 5	5,017,995	392,733	3,946,979	35,168	1,035,848
Total Law Enforcement & Corrections	152,324,097	12,386,118	117,204,560	2,084,616	33,034,921
<u>60 Legal and Judicial</u>					
2700 District Clerk	3,885,807	307,665	2,956,576	-	929,231
280* County Attorney	3,815,651	288,758	3,078,727	79,881	657,043
3210 Non-Departmental	-	-	45	-	(45)
3220 Alternate Dispute Resolution	150,000	16,325	125,423	-	24,577
8100 Court Operations	966,021	44,312	560,418	8,442	397,161
8101 Indigent Defense - Criminal	7,107,508	445,641	4,684,124	597,622	1,825,762
8102 Indigent Defense - Civil	1,118,398	138,880	937,296	-	181,102
8103 Office of Court Administration	1,304,120	57,969	1,031,099	674	272,347
8210 County Court at Law 1	570,240	36,821	436,129	-	134,111
8220 County Court at Law 2	958,195	75,404	742,245	235	215,715
8230 County Court at Law 3	843,154	64,665	664,097	250	178,807
8240 County Court at Law 4	580,584	44,351	441,382	115	139,087
8250 County Court at Law 5	565,551	43,763	431,966	492	133,093
8260 County Court at Law 6	103,648	-	-	-	103,648
8310 9th District Court	365,442	28,753	294,307	-	71,135
8320 221st District Court	379,790	29,717	294,605	2,271	82,914
8330 284th District Court	682,582	43,772	516,063	4	166,515
8340 359th District Court	457,093	48,594	362,648	150	94,295
8350 410th District Court	689,206	52,586	533,753	214	155,239
8360 418th District Court	711,240	54,931	554,592	88	156,560
8370 435th District Court	387,809	29,451	291,105	84	96,620
8380 457th District Court	593,937	46,287	464,070	4,334	125,533
8401 Drug Court	722,186	38,446	374,754	46	347,386
8402 DWI Drug Court	348,343	13,485	188,114	607	159,622

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2022

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
60 Legal and Judicial, (cont'd.)					
8403 Mental Health Court Service	382,072	27,602	289,473	-	92,599
8510 Justice of the Peace Precinct 1	1,052,180	78,161	779,056	1,264	271,860
8520 Justice of the Peace Precinct 2	669,459	53,030	495,352	37	174,070
8530 Justice of the Peace Precinct 3	1,338,921	105,867	1,045,736	-	293,185
8540 Justice of the Peace Precinct 4	1,142,372	87,394	862,030	-	280,342
8550 Justice of the Peace Precinct 5	649,616	49,778	506,409	492	142,715
Total Legal and Judicial	32,541,125	2,352,408	23,941,594	697,302	7,902,229
70 Transportation					
5000 Airport	769,989	51,822	558,367	1,441	210,181
5050 Customs Facility	277,384	9,763	249,727	727	26,930
5060 Airport Resc/Firefighting (ARF)	10,950	-	286	4,387	6,277
Total Transportation	1,058,323	61,585	808,380	6,555	243,388
80 Capital Projects					
2600 Information Technology	649,891	250,939	477,276	105,219	67,396
Total Transportation	649,891	250,939	477,276	105,219	67,396
TOTAL GENERAL FUND	288,417,747	28,102,401	224,296,837	4,421,372	59,699,538
SPECIAL REVENUE FUNDS					
200 Road and Bridge Fund	60,298,718	3,703,501	37,934,852	3,959,067	18,404,799
201 Worthless Checks Fund	-	-	327	-	(327)
202 Forfeitures Fund	1,278,201	24,594	642,432	16,396	619,373
203 Sheriff Commissary Fund	2,762,013	44,839	1,647,813	25,172	1,089,028
204 Law Library Fund	369,361	39,971	266,361	2,278	100,722
205 Pre-Trial Diversion Fund	55,160	2,727	17,741	-	37,419
206 Records Management and Preservation	981,635	45,714	733,966	268,053	(20,384)
207 Records Management County Fund	77,402	-	-	-	77,402
208 Records Management District Clerk Fund	104,740	3,589	5,017	809	98,914
209 District Clerk Records Preservation Fund	60,000	-	-	60,059	(59)
211 Court Technology County and District Fund	40,274	1,248	18,393	2,583	19,298
212 Court Guardianship Fund	130,000	3,781	125,280	-	4,720
213 Court Reporter Service Fund	230,411	10,767	51,750	1,683	176,978
214 Courthouse Security Fund	275,000	13,175	246,011	-	28,989
215 Justice Court Building Security Fund	106,030	8,211	72,740	-	33,290
216 Justice Court Technology Fund	360,020	2,338	142,212	113,702	104,106
217 Juvenile Case Manager Fund	336,315	26,151	257,752	-	78,563
218 Vital Records Preservation Fund	17,100	-	7,915	-	9,185
219 Contract Elections Fund	-	152,555	964,832	230,237	(1,195,069)
220 Grants Fund *	170,388,684	3,911,999	40,664,174	5,633,409	124,091,101
221 HAVA Grant Fund	-	-	28,244	-	(28,244)
222 Joe Corley Pass Through Fund	24,000,000	-	21,056,093	-	2,943,907
224 Court Facility Fee	37,500	-	-	-	37,500
TOTAL SPECIAL REVENUE FUNDS	261,908,564	7,995,160	104,883,905	10,313,448	146,711,211

* Grants Fund Adjusted Budget is Life-to-Date

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2022

Page 4 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>DEBT SERVICE FUND</u>					
Debt Service Fund	53,433,828	-	42,561,289	-	10,872,539
<u>TOTAL DEBT SERVICE FUND</u>	<u>53,433,828</u>	<u>-</u>	<u>42,561,289</u>	<u>-</u>	<u>10,872,539</u>
<u>INTERNAL SERVICE FUNDS</u>					
500 Self-Insurance Medical	-	5,807,214	35,476,257	288,416	(35,764,673)
501 Self-Insurance Workers Compensation	-	184,362	1,584,882	-	(1,584,882)
502 Self-Insurance Accident and Liability	-	280,480	3,885,948	189,650	(4,075,598)
<u>TOTAL INTERNAL SERVICE FUNDS</u>	<u>-</u>	<u>6,272,056</u>	<u>40,947,087</u>	<u>478,066</u>	<u>(41,425,153)</u>
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	6,575,520	230,019	4,409,742	832,924	1,332,854
<u>TOTAL ENTERPRISE FUNDS</u>	<u>6,575,520</u>	<u>230,019</u>	<u>4,409,742</u>	<u>832,924</u>	<u>1,332,854</u>
TOTAL ALL FUNDS	<u>610,335,659</u>	<u>42,599,636</u>	<u>417,098,860</u>	<u>16,045,810</u>	<u>177,190,989</u>

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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 10 Months Ended July 31, 2022

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
Revenue:					
1101 249 Operations	-	13,085	25,147	-	(25,147)
1300 Debt Service	-	4,632	8,843	-	(8,843)
5702 249 Operations	11,935,400	1,240,574	11,036,844	-	898,556
5703 242 Operations	-	662	10,394	-	(10,394)
Total Revenue	11,935,400	1,258,953	11,081,228	-	854,172
Expenses:					
1100 MCTRA General	-	-	-	-	-
1101 249 Operations	-	-	(35,824)	-	35,824
5701 249 Construction	-	48,539	299,627	33,956	(333,583)
5702 249 Operations	2,153,561	181,480	1,949,706	51,720	152,135
5703 242 Operations	37,959	-	4,233	-	33,726
5704 Project Enhancement	-	-	-	747,248	(747,248)
5705 Debt Service	4,384,000	-	2,192,000	-	2,192,000
Total Expenses	6,575,520	230,019	4,409,742	832,924	1,332,854

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 10 Months Ended July 31, 2022

	<u>Transfers In</u>	<u>Transfers Out</u>
TOTAL FINANCING USES	<u>\$ -</u>	<u>\$ -</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of July 31, 2022

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2014A	5.00	2014	2025	46,340,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	50,065,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	32,680,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	67,540,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	41,100,000
Road Bonds, Series 2018B	3.50-5.00	2018	2040	87,300,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
Refunding Bonds, Series 2020	4.00-5.00	2021	2032	21,460,000
Refunding Bonds, Series 2021	4.00-5.00	2022	2032	8,430,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				440,805,000
CERTIFICATES OF OBLIGATION:				
Series 2010B	3.00-5.40	2010	2039	23,395,000
TOTAL CERTIFICATES OF OBLIGATION				23,395,000
TOTAL BONDED DEBT				\$ 464,200,000

MONTGOMERY COUNTY TOLL ROAD AUTHORITY
Schedule of Bond Indebtedness
As of July 31, 2022

	<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				<u>87,680,000</u>
 TOTAL BONDED DEBT				 <u>\$ 87,680,000</u>

Reconciliation of Cash and Investment Balances
 County General Ledger to Statement of Balances
 For the Month Ended July 31, 2022

	<u>Cash</u>	<u>Investment</u>
General Ledger Balance	322,711,106	173,585,982
Additions:		
Accounts Classified as Investments for Treasurer but Cash for County Amounts journalized in following month - County Custodial Accounts controlled by Treasurer	(1,733,750)	20,328,949
Subtractions:		
Accounts Classified as Investments for Treasurer but Cash for County Accounts not handled by Treasurer SIT Escrow County Attorney Discretionary District Attorney State Admin County Attorney State Admin Forfeitures Fund Jail Commissary Contract Election Fund	(20,328,949) (1,935,870) (118,736) (10,617) (75) (1,381,683) (2,687,893) (2,066,245)	
Cash on Hand (various funds)	(35,130)	
Amounts journalized in following month - County	15,430,972	(1,471,369)
	<u>287,839,894</u>	<u>192,443,562</u>
Statement of Balances	287,839,894	192,443,562
Variance	0	0

Any variance exists due to rounding of amounts