

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 10 Months Ended
July 31, 2023**

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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 10, 2023 for the month ended July 31, 2023. This is unaudited information.

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MONTGOMERY COUNTY, TEXAS
Unaudited Monthly Financial Report
As of July 31, 2023

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

Angela H. Blocker
1st Assistant County Auditor

August 22, 2023

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, 2023 through July 31, 2023. 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, 2023

	Total Governmental Funds	Montgomery County Toll Road Authority	Total
Assets:			
Cash	\$ 269,144,396	\$ 8,636,566	\$ 277,780,962
Investments, at Fair Value	130,783,543	31,530,725	162,314,268
Restricted Cash	-	-	-
Receivables:			
Taxes (net)	12,621,493	-	12,621,493
Leases	5,921,787	-	5,921,787
Interest	-	-	-
Accounts (net)	66,477,720	-	66,477,720
Other Receivables	-	-	-
Due From Other Funds	743,133,245	121,001,201	864,134,446
Due From Other Entities	9,977,563	4,097,343	14,074,906
Due From Other Governments	-	-	-
Loans Receivable	-	-	-
Inventory, at Cost	-	-	-
Prepaid Items	-	-	-
Capital Assets, net of accumulated depreciation	-	68,326,362	68,326,362
<u>Total Assets</u>	<u>1,238,059,747</u>	<u>233,592,197</u>	<u>1,471,651,944</u>

LIABILITIES AND FUND BALANCES (NET POSITION):

Current Liabilities:			
Accounts Payable	5,369,762	-	5,369,762
Other Payables	10,870,796	182,667	11,053,463
Due to Other Funds	752,589,109	121,001,203	873,590,312
Due to Other Entities	184,205	13,890,700	14,074,905
Due to Other Governments	13,525	-	13,525
Unearned Revenue	68,394,402	-	68,394,402
Deferred Inflows	10,971,300	-	10,971,300
Revenue Bonds Payable	-	87,680,000	87,680,000
Unamortized Premium on Bonds	-	6,705,450	6,705,450
Total liabilities	<u>848,393,099</u>	<u>229,460,020</u>	<u>1,077,853,119</u>
Fund Balances (Net Position):			
Net investment in capital assets	-	68,326,362	68,326,362
Reserved	181,006,131	-	181,006,131
Unreserved	208,660,517	(64,194,185)	144,466,332
Total Fund Balances (Net Position)	<u>389,666,648</u>	<u>4,132,177</u>	<u>393,798,825</u>
<u>TOTAL LIABILITIES AND FUND BALANCES (NET POSITION)</u>	<u>\$ 1,238,059,747</u>	<u>\$ 233,592,197</u>	<u>\$ 1,471,651,944</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance
Governmental Funds and Montgomery County Toll Road Authority Enterprise Fund
For the Month Ended July 31, 2023

	<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 Bal, July 1, 2023	\$ 219,771,677	\$ 128,724,369	\$ 18,852,219	\$ 43,502,707	\$ 4,740,522	\$ 415,591,494
Revenues/Other Financing Sources	\$ 2,985,808	\$ 1,410,349	\$ -	\$ 3,055,162	\$ 812	\$ 7,452,131
Expenditures/Other Financing Uses	\$ (14,096,968)	\$ (10,634,932)	\$ -	\$ (3,903,743)	\$ (609,157)	\$ (29,244,800)
Fund Bal, July 31, 2023	<u>\$ 208,660,517</u>	<u>\$ 119,499,786</u>	<u>\$ 18,852,219</u>	<u>\$ 42,654,126</u>	<u>\$ 4,132,177</u>	<u>\$ 393,798,825</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 10 Months Ended July 31, 2023

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 3,274,901
Investments at Fair Value	-
Restricted Cash	-
Receivables:	-
Taxes (net)	-
Accounts (net)	551,848
<hr/>	
Other Receivables	-
Due From Other Funds	55,113,000
Due From Other Entities	-
Due From Other Governments	-
Loans Receivable	-
Inventory, at Cost	-
Prepaid Items	1,150,950
Capital Assets (net of accumulated depreciation):	743,492
Total assets	<u>60,834,191</u>
Liabilities:	
Accounts Payable	-
Other Payables	11,252,085
Due to Other Funds	46,787,620
Due to Other Entities	-
Due to Other Governments	-
Unearned Revenue	-
Deferred Inflows	-
Revenue Bonds Payable	-
Unamortized Premium on Bonds	-
Total liabilities	<u>58,039,705</u>
Net Position:	
Invested in capital assets	743,492
Unreserved	2,050,994
Total Net Position	<u><u>2,794,486</u></u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the Month Ended July 31, 2023

	<u>Total Internal Service Funds</u>
Total Net Position - July 1, 2023	\$ 1,059,918
Revenues / Other Financing Sources	527,353
Expenditures / Other Financing Uses	1,207,215
Change in net position	1,734,568
Total Net Position - July 31, 2023	\$ 2,794,486

BUDGET STATUS
(unaudited)

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MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2023

	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	690,090	32,229	568,346	-	121,744
2100 Human Resources	730,505	30,852	556,488	-	174,017
2101 Civil Service	4,610	-	1,377	-	3,233
2200 Risk Management	1,027,381	39,854	768,731	6,000	252,650
2300 County Clerk	3,367,972	122,564	2,268,632	380	1,098,960
250* Elections Administrator	2,362,161	53,433	1,983,557	22,824	355,780
2600 Information Technology	12,414,415	827,559	11,077,154	194,898	1,142,363
3000 Building Custodial Services	3,606,739	187,029	2,686,381	3,315	917,043
3100 Building Maintenance	9,904,039	629,931	8,320,347	67,657	1,516,035
3200 Other	495,382	-	-	-	495,382
3210 Non-Departmental	12,267,059	158,794	8,929,781	14,408	3,322,870
3211 Contingency	232,420	-	-	-	232,420
4001 Permits	591,294	24,248	462,695	-	128,599
Total General Government	<u>47,694,067</u>	<u>2,106,493</u>	<u>37,623,489</u>	<u>309,482</u>	<u>9,761,096</u>
<u>20 Financial Administration</u>					
2302 Court Collections	316,359	-	201,991	-	114,368
3210 Non-Departmental	7,536,071	8,800	2,936,224	4,700	4,595,147
3300 Purchasing Agent	1,208,227	44,400	921,775	-	286,452
3400 County Auditor	2,630,637	105,625	1,964,052	-	666,585
3500 Budget Office	500,961	18,807	357,558	-	143,403
3600 County Treasurer	621,476	23,144	471,054	-	150,422
370* Tax Assessor/Collector	5,832,408	249,507	4,340,440	5,373	1,486,595
3800 Payroll	601,284	22,682	456,895	-	144,389
Total Financial Administration	<u>19,247,423</u>	<u>472,965</u>	<u>11,649,989</u>	<u>10,073</u>	<u>7,587,361</u>
<u>30 Health and Human Services</u>					
2400 Veterans Service	385,247	17,514	295,942	-	89,305
3200 Other	2,190,635	616,244	1,960,061	249,998	(19,424)
3210 Non-Departmental	-	-	-	-	-
3250 Child Welfare	121,995	11,540	59,370	37	62,588
4000 Environmental Health	2,156,241	95,872	1,769,581	21	386,639
4100 Animal Services	6,195,651	392,571	4,683,341	131,675	1,380,635
4200 Forensic Services	2,889,609	123,720	2,058,328	1,344	829,937
4300 MCCC County	309,553	11,998	234,141	-	75,412
4600 Extension Agents	847,878	27,376	607,839	-	240,039
Total Health and Human Services	<u>15,096,809</u>	<u>1,296,835</u>	<u>11,668,603</u>	<u>383,075</u>	<u>3,045,131</u>
<u>40 Culture and Recreation</u>					
3200 Other	-	-	-	-	-
3240 Historical Commission	56,360	-	24,553	-	31,807
3242 Heritage Museum	15,000	3,750	15,000	-	-
4400 Convention Center	1,087,710	61,912	839,630	21,063	227,017
4401 Fairgrounds/EXPO Center	45,000	-	18,005	-	26,995
4500 Memorial Library	11,248,581	493,937	8,254,806	79,127	2,914,648
Total Culture and Recreation	<u>12,452,651</u>	<u>559,599</u>	<u>9,151,994</u>	<u>100,190</u>	<u>3,200,467</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2023

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>50 Law Enforcement & Corrections</u>					
3200 Other	59,390	-	-	-	59,390
3210 Non-Departmental	329,593	-	-	-	329,593
3230 Department of Public Safety	305,958	11,815	231,458	-	74,500
51* District Attorney	14,171,268	585,254	11,012,565	24	3,158,679
5200 Office of Homeland Security	1,020,854	47,810	699,828	11,681	309,345
530* Fire Marshal	2,613,160	107,471	1,872,307	1,619	739,234
540* Juvenile Probation	7,177,052	269,600	4,643,662	1,479	2,531,911
550* Adult Probation	4,571,154	162,089	3,356,692	-	1,214,462
56* Commissions	570,579	18,223	234,159	2,811	333,609
6* Sheriff	77,941,910	3,977,308	59,408,049	909,945	17,623,916
6601 Jail	28,992,093	1,494,778	23,834,607	18,026	5,139,460
7100 Constable Precinct 1	5,715,990	232,894	4,662,351	45,389	1,008,250
7200 Constable Precinct 2	3,310,742	148,577	2,504,599	36,086	770,057
7300 Constable Precinct 3	8,438,760	367,198	6,035,266	21,889	2,381,605
7400 Constable Precinct 4	6,115,865	337,221	4,824,613	18,016	1,273,236
7500 Constable Precinct 5	5,103,345	223,973	4,498,484	8,535	596,326
Total Law Enforcement & Corrections	166,437,713	7,984,211	127,818,640	1,075,500	37,543,573
<u>60 Legal and Judicial</u>					
2700 District Clerk	4,214,811	157,028	3,177,233	-	1,037,578
280* County Attorney	4,103,763	159,330	3,071,944	(320)	1,032,139
3210 Non-Departmental	-	-	644	-	(644)
3220 Alternate Dispute Resolution	162,000	18,840	147,212	-	14,788
8000 2nd Judicial Region	204,828	7,301	144,254	-	60,574
8100 Court Operations	9,597,531	91,258	936,212	17,715	8,643,604
8101 Indigent Defense - Criminal	-	417,455	4,815,563	853,176	(5,668,739)
8102 Indigent Defense - Civil	-	102,159	902,950	-	(902,950)
8103 Office of Court Administration	861,705	26,431	501,733	56	359,916
8210 County Court at Law 1	544,694	23,335	431,265	-	113,429
8220 County Court at Law 2	1,056,125	42,221	802,818	-	253,307
8230 County Court at Law 3	894,378	34,171	662,953	-	231,425
8240 County Court at Law 4	570,316	21,818	449,198	135	120,983
8250 County Court at Law 5	580,249	23,992	453,908	-	126,341
8260 County Court at Law 6	693,571	27,623	530,527	-	163,044
8310 9th District Court	410,694	19,319	317,900	-	92,794
8320 221st District Court	780,249	32,419	606,205	-	174,044
8330 284th District Court	725,887	28,926	545,692	-	180,195
8340 359th District Court	481,283	19,815	370,893	-	110,390
8350 410th District Court	746,488	30,142	557,004	-	189,484
8360 418th District Court	757,506	31,802	589,682	978	166,846
8370 435th District Court	542,840	24,400	433,176	-	109,664
8380 457th District Court	653,859	28,246	517,026	-	136,833
8401 Drug Court	696,096	34,488	436,315	-	259,781
8402 DWI Drug Court	303,196	20,968	229,041	-	74,155

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2023

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
60 Legal and Judicial, (cont'd.)					
8403 Mental Health Court Service	410,391	12,218	264,375	-	146,016
8510 Justice of the Peace Precinct 1	1,185,422	46,595	807,147	-	378,275
8520 Justice of the Peace Precinct 2	756,292	35,450	552,197	-	204,095
8530 Justice of the Peace Precinct 3	1,422,374	45,830	945,458	472	476,444
8540 Justice of the Peace Precinct 4	1,133,109	45,174	809,772	1,355	321,982
8550 Justice of the Peace Precinct 5	735,997	31,477	529,900	-	206,097
Total Legal and Judicial	35,225,654	1,640,231	25,540,197	873,567	8,811,890
70 Transportation					
5000 Airport	1,033,357	30,939	724,390	1,032	307,935
5050 Customs Facility	345,997	10,128	317,947	-	28,050
5060 Airport Resc/Firefighting (ARF)	14,637	-	4,037	-	10,600
Total Transportation	1,393,991	41,067	1,046,374	1,032	346,585
TOTAL GENERAL FUND	297,548,308	14,101,401	224,499,286	2,752,919	70,296,103
SPECIAL REVENUE FUNDS					
200 Road and Bridge Fund	60,663,203	4,182,188	33,557,292	4,942,141	22,163,770
201 Worthless Checks Fund	2,127	-	205	-	1,922
202 Forfeitures Fund	1,543,199	8,372	764,908	2,070	776,221
203 Sheriff Commissary Fund	2,638,936	229,227	2,103,194	755,740	(219,998)
204 Law Library Fund	401,626	11,183	286,900	114	114,612
205 Pre-Trial Diversion Fund	58,675	1,276	17,323	-	41,352
206 Records Management and Preservation	846,286	19,638	423,230	-	423,056
207 Records Management County Fund	77,000	-	-	51,915	25,085
208 Records Management District Clerk Fund	109,797	90	5,963	24	103,810
209 District Clerk Records Preservation Fund	120,000	-	59,123	-	60,877
211 Court Technology County and District Fund	34,650	134	4,296	-	30,354
212 Court Guardianship Fund	70,000	-	400	-	69,600
213 Court Reporter Service Fund	192,707	8,432	99,036	-	93,671
214 Courthouse Security Fund	275,000	1,125	11,674	-	263,326
215 Justice Court Building Security Fund	233,445	9,681	139,829	9,929	83,687
216 Justice Court Technology Fund	153,061	5,560	86,178	165	66,718
217 Juvenile Case Manager Fund	324,724	13,824	264,728	-	59,996
218 Vital Records Preservation Fund	20,001	1,206	17,590	-	2,411
219 Contract Elections Fund	-	16,707	769,802	105,438	(875,240)
220 Grants Fund *	212,941,637	6,126,290	45,708,518	23,414,713	143,818,406
221 HAVA Grant Fund	-	-	90,219	-	(90,219)
222 Joe Corley Pass Through Fund	24,000,000	-	23,249,017	-	750,983
224 Court Facility Fee	42,351	-	18,756	2,419	21,176
226 Juvenile Probation Special Revenue	125,000	-	-	-	125,000
TOTAL SPECIAL REVENUE FUNDS	304,873,425	10,634,933	107,678,181	29,284,668	167,910,576

* 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, 2023

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>DEBT SERVICE FUND</u>					
Debt Service Fund	43,722,532	-	33,407,084	-	10,315,448
TOTAL DEBT SERVICE FUND	43,722,532	-	33,407,084	-	10,315,448
<u>INTERNAL SERVICE FUNDS</u>					
500 Self-Insurance Medical	-	(1,568,416)	38,980,751	-	(38,980,751)
501 Self-Insurance Workers Compensation	-	10,996	1,049,933	-	(1,049,933)
502 Self-Insurance Accident and Liability	-	350,205	3,286,309	45,634	(3,331,943)
TOTAL INTERNAL SERVICE FUNDS	-	(1,207,215)	43,316,993	45,634	(43,362,627)
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	20,378,062	609,157	13,561,462	2,270,002	4,546,598
TOTAL ENTERPRISE FUNDS	20,378,062	609,157	13,561,462	2,270,002	4,546,598
TOTAL ALL FUNDS	666,522,327	24,138,276	422,463,006	34,353,223	209,706,097

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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, 2023

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
ENTERPRISE FUNDS					
MONTGOMERY COUNTY TOLL ROAD AUTHORITY					
Revenue:					
5701 249 Construction		-			-
5702 249 Operations	15,960,234	-	9,991,784	-	5,968,450
5703 242 Operations	-	812	8,007	-	(8,007)
Total Revenue	15,960,234	812	9,999,791	-	5,960,443
Expenses:					
General Administration	-				-
5701 249 Construction	-	-	-	-	-
5702 249 Operations	3,858,402	134,647	2,248,232	27,262	1,582,908
5703 242 Operations	-	-	-	-	-
5704 Project Enhancement	11,635,660	474,510	9,121,230	2,242,740	271,690
5705 Debt Service	4,884,000	-	2,192,000	-	2,692,000
Total Expenses	20,378,062	609,157	13,561,462	2,270,002	4,546,598

*Only operational departments are presented above. Fund level net activity includes capitalization of assets and ROW donations valuing (\$1,535,606)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 10 Months Ended July 31, 2023

	Transfers In	Transfers Out
	764,615	764,615
TOTAL FINANCING USES	\$ -	\$ -

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of July 31, 2023

	<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	38,720,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	48,805,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	25,580,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	65,455,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	40,220,000
Road Bonds, Series 2018B	3.50-5.00	2018	2040	86,640,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
Refunding Bonds, Series 2020	4.00-5.00	2021	2032	20,240,000
Refunding Bonds, Series 2021	4.00-5.00	2022	2032	7,765,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				419,315,000
CERTIFICATES OF OBLIGATION:				
Series 2010B	3.00-5.40	2010	2039	22,350,000
TOTAL CERTIFICATES OF OBLIGATION				22,350,000
TOTAL BONDED DEBT				\$ 441,665,000

MONTGOMERY COUNTY TOLL ROAD AUTHORITY
Schedule of Bond Indebtedness
As of July 31, 2023

	<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, 2023

	<u>Cash</u>	<u>Investment</u>
General Ledger Balance	277,780,962	162,314,268
Additions:		
Accounts Classified as Investments for Treasurer but Cash for County Amounts journalized in following month - County Custodial Accounts controlled by Treasurer	11,356,254	
Subtractions:		
Accounts Classified as Investments for Treasurer but Cash for County	(5)	5
Accounts not handled by Treasurer		
SIT Escrow	(2,004,390)	
County Attorney Discretionary	(138,984)	
District Attorney State Admin	(10,660)	
County Attorney State Admin	(10,976)	
Forfeitures Fund	(1,750,739)	
Jail Commissary	(2,415,652)	
Contract Election Fund	(2,674,762)	
Elections Chap 19	(638)	
Joe Corley	(0)	
Constables Special Accounts	(5,945)	
Cash on Hand (various funds)	(35,130)	
Amounts journalized in following month - County	(24,165,955)	3,909,020
	<u>255,923,380</u>	<u>166,223,293</u>
Statement of Balances	255,923,380	166,223,293
Variance	0	0

Any variance exists due to rounding of amounts