

MONTGOMERY COUNTY, TEXAS

Monthly Report to Commissioners Court and District Judges



**For the 7 Months Ended
April 30, 2020**

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MONTGOMERY COUNTY, TEXAS

**MONTHLY REPORT TO COMMISSIONERS COURT AND
DISTRICT JUDGES**

Prepared by

THE MONTGOMERY COUNTY AUDITOR'S OFFICE
Rakesh Pandey, CPA
County Auditor

Information is presented based on ledger balances and entries posted by May 14, 2020 for the month ended April 30, 2020.
This is unaudited information.

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MONTGOMERY COUNTY, TEXAS
Monthly Report to Commissioners Court and District Judges
As of April 30, 2020

TABLE OF CONTENTS

	Page
County Auditor's Letter of Transmittal	1
Report of Cash Balances	2
Summary of Changes in Fund Balance, All Funds	3
Schedule of Expenditures - All Departments - Budget and Year-to-Date Actual	4-7
Schedule of Bond Indebtedness	8
Other Information of Interest	9

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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

May 26, 2020

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

Honorable Judges and Commissioners:

The required Monthly Report of Montgomery County, Texas is submitted herewith for the period from April 1, 2020 through April 30, 2020. This report was prepared by the County Auditor in compliance with Chapter 114 Section 025 of the Local Government Code.

This Monthly Report presents several segments: **Report of Cash Balances, Summary of Changes in Fund Balance, Schedule of Expenditures, Schedule of Indebtedness, and Other Information.** Included in the Report of Cash Balance are a listing of account balances held by the County. The Summary of Changes in Fund Balance report the aggregate fund balance in each County fund. 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 Schedule of Indebtedness includes a list of County's outstanding bonded debt and capital leases.

This report is designed to provide a general overview of Montgomery County's finances for the District Judges and Commissioners' Court as prescribed in Chapter 114 Section 025 of the Local Government Code. 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/kgd

MONTGOMERY COUNTY, TEXAS
Report of Cash & Investment Balances - County's Depository
For the 7 Months Ended April 30, 2020

	<u>Balance</u>
Cash - County	348,808,356
Cash - Montgomery County Toll Road Authority	<u>33,307,053</u>
Total Cash Balance	<u>\$ 382,115,409</u>

	<u>Balance</u>
Investments - County	196,889,521
Investments - Montgomery County Toll Road Authority	<u>23,211,600</u>
Total Investments	<u>\$ 220,101,121</u>

MONTGOMERY COUNTY, TEXAS
Summary of Changes in Fund Balance - All Funds
For the 7 Months Ended April 30, 2020

Fund	Fund Description	Fund Balance, 4/1/2020	Revenues/Other Financing Sources	Expenditures/Other Financing Uses	Fund Balance, 4/30/2020
110	General Fund	\$ 239,342,261	\$ 4,944,644	\$ 18,387,173	\$ 225,899,732
211	Attorney Administration	(53)	185	2,523	(2,391)
212	Forfeitures	2,314,326	29,147	19,450	2,324,023
214	FEMA Disaster Grants	(3,811,154)	105,372,281	878,974	100,682,153
215	Jury	(1,340,210)	412,332	1,063,237	(1,991,115)
216	Road & Bridge	31,109,817	696,016	2,986,799	28,819,034
217	Sheriff Commissary	1,130,649	-	12,424	1,118,225
218	Memorial Library - Special	223,901	-	1,096	222,805
219	Community Development	(945,716)	10,348	363,631	(1,298,999)
221	Law Library	469,508	56,296	14,728	511,076
224	Juvenile Probation - State	2,574,556	160,563	350,484	2,384,635
225	Records Management/Preservation	5,428,504	140,109	30,330	5,538,283
226	Pre-Trial Diversion	57,844	200	1,742	56,302
232	Airport Grants	1,117,954	-	12,338	1,105,616
233	Mental Health Facility	(2,093,547)	4,292,506	1,308,574	890,385
234	Records Management County	205,587	19,374	53,299	171,662
235	Records Management District Clerk	153,229	10,000	948	162,281
236	Digital Preservation County/District	402,355	15,271	-	417,626
237	District Clerk Records Preservation	108,868	15,796	-	124,664
238	Court Guardianship	141,042	4,520	10,770	134,792
239	Court Reporter Service Fund	310,989	25,241	498	335,732
240	Courthouse Security	124,680	55,176	18,003	161,853
241	Court Technology County/District	32,137	2,910	2,283	32,764
242	Justice Court Building Security	196,248	2,523	7,174	191,597
243	Justice Court Technology	682,250	19,741	2,429	699,562
244	Juvenile Case Manager	49,292	11,494	24,275	36,511
254	Contract Election Service	275,712	28	30,616	245,124
255	HAVA Grant Fund	269,949	-	-	269,949
256	Montgomery County Grants	(135,760)	27,461	43,173	(151,472)
260	Federal ARRA Grants	49,031	-	-	49,031
261	CC Vital records Preservation	37,221	4,189	5,538	35,872
358	Debt Service	24,803,931	23,890	-	24,827,821
40011	Revenue/Toll Bonds, Series 2010	5,392,338	7,342	-	5,399,680
40012	Certificates of Obligation, Series 2012	762,423	177	9,500	753,100
40014	Pass-Through Toll Projects	10,673,953	-	-	10,673,953
40016	Sheriff Projects	17,734,657	1,160	42,000	17,693,817
40017	Local Capital Projects	11,415,296	-	3,219,003	8,196,293
40018	Road Bonds, Series 2016	5,156,356	4,616	47,584	5,113,388
40019	Road Bonds, Series 2016A	11,377,230	10,914	1,048,905	10,339,239
40020	Road Bonds, Series 2018	28,338,624	30,444	1,417,274	26,951,794
40021	Road Bonds, Series 2018B	77,260,308	83,621	1,075,455	76,268,474
500	Toll Road Authority	11,610,655	305,995	4,654,442	7,262,208
501	Toll Road Authority Debt Service	10,042,458	19,596	-	10,062,054
670	Self Insurance Medical	6,448,640	2,731,348	2,647,005	6,532,983
671	Self Insurance Workers Compensation	4,829,159	11,108	97,379	4,742,888
672	Self Insurance Accident/Liability	2,663,318	-	241,290	2,422,028
673	Wellness Clinic	790,099	108,310	108,310	790,099
	Total - All Funds	\$ 507,780,915	\$ 119,666,872	\$ 40,240,656	\$ 587,207,131

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2020

Page 1 of 4

	<u>Adjusted Budget</u>	<u>Current Month Actual</u>	<u>Year- to-Date Actual</u>	<u>Encumbrances</u>	<u>Unexpended Budget</u>
<u>GENERAL ADMINISTRATION:</u>					
County Judge	541,206	38,133	301,338	1,826	238,042
Human Resources	634,302	48,791	351,523	1,110	281,669
Risk Management	948,601	81,876	494,863	654	453,084
County Clerk	2,491,632	181,855	1,347,895	1,561	1,142,176
Collections	481,908	38,311	230,004	419	251,485
Veterans' Service	326,248	20,731	171,848	-	154,400
Information Technology Services	8,502,305	643,824	4,549,145	254,729	3,698,431
Purchasing Agent	1,179,272	89,026	643,894	-	535,378
Records Management & Preservation	5,544,355	90,115	600,151	4,223,191	721,013
Permits	518,928	39,465	270,302	928	247,698
Worthless Checks Division	32,355	2,523	18,040	-	14,315
County-Wide	13,034,985	101,719	8,966,837	6,110	4,062,038
<u>TOTAL GENERAL ADM</u>	<u>34,236,097</u>	<u>1,376,369</u>	<u>17,945,840</u>	<u>4,490,528</u>	<u>11,799,729</u>
<u>JUDICIAL:</u>					
County Court No1	532,537	40,327	289,453	-	243,084
County Court No2	928,893	70,856	506,969	168	421,756
County Court No3	843,986	66,975	464,326	334	379,326
County Court No4	541,102	41,034	294,412	108	246,582
County Court No5	521,357	40,009	281,663	531	239,163
9 th District Court	356,912	26,599	193,459	-	163,453
410 th District Court	499,478	37,621	270,903	26	228,549
221 st District Court	356,093	26,494	196,696	899	158,498
284 th District Court	752,041	56,740	407,674	43	344,324
359 th District Court	417,112	29,264	225,609	26	191,477
418 th District Court	663,986	50,397	354,836	-	309,150
435 th District Court	374,848	21,578	195,628	1,545	177,675
Court Operations	7,877,034	691,069	4,324,511	2,797	3,549,726
Drug Court	328,835	25,803	141,590	2,600	184,645
Office of Court Admin	877,814	53,845	380,275	50	497,489
District Attorney	12,751,665	956,120	6,916,542	15,655	5,819,468
District Clerk	3,724,518	274,397	2,003,837	700	1,719,981
Justice of Peace Pct 1	1,010,630	85,970	550,293	-	460,337
Justice of Peace Pct 2	711,184	79,149	381,100	-	330,084
Justice of Peace Pct 3	1,337,134	95,720	713,266	35	623,833
Justice of Peace Pct 4	1,098,888	87,701	571,350	-	527,538
Justice of Peace Pct 5	632,989	61,817	347,295	1,676	284,018
Judicial Technology	1,016,515	995	665,962	26,554	323,999
Court Technology County/District	19,052	2,283	9,013	204	9,835
Court Guardianship	30,000	10,770	27,856	-	2,144

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Reporter Service Fund	183,855	498	53,733	-	130,122
Juvenile Case Manager	377,192	24,275	172,013	-	205,179
Justice Court Technology	111,806	2,429	59,555	7,159	45,092
Veterans Treatment Court	164,952	8,232	77,750	5,899	81,303
TOTAL JUDICIAL	39,042,408	2,968,967	21,077,569	67,009	17,897,830
LEGAL:					
County Attorney	3,652,426	258,662	1,958,434	714	1,693,278
Law Library	296,491	14,728	160,100	1,406	134,985
Alternate Dispute Resolution	150,000	30,150	92,840	-	57,160
TOTAL LEGAL	4,098,917	303,540	2,211,374	2,120	1,885,423
ELECTIONS:					
TOTAL ELECTIONS	1,502,381	143,807	1,654,894	42,906	(195,419)
FINANCIAL ADMINISTRATION:					
County Auditor	2,147,019	157,935	1,139,335	38	1,007,646
Budget Office	335,947	24,856	177,532	63	158,352
Financial Technology	587,945	-	113,750	464,021	10,174
County Treasurer	735,728	55,364	403,545	-	332,183
Economic Development	2,390,174	-	1,848,463	-	541,711
Tax Assessor-Collector	4,816,427	373,919	2,491,132	872	2,324,423
TOTAL FINANCIAL ADM	11,013,240	612,074	6,173,757	464,994	4,374,489
PUBLIC FACILITIES:					
Custodial Services	3,411,660	281,746	1,741,257	15,972	1,654,431
Building Maintenance	6,203,439	570,694	3,376,457	36,658	2,790,324
Precinct 2 Parks and Comm. Center	125,028	13,435	75,876	283	48,869
Precinct 3 Parks and Comm. Center	880,500	61,608	428,309	74	452,117
Precinct 4 Parks and Comm. Center	1,066,587	97,706	609,970	297	456,320
Jail	27,588,557	2,453,429	14,930,163	13,779	12,644,615
Convention Center Complex	1,283,376	83,943	610,496	15,016	657,864
TOTAL PUBLIC FACILITIES	40,559,147	3,562,561	21,772,528	82,079	18,704,540
PUBLIC SAFETY:					
Fire Marshal	2,062,990	149,024	1,212,185	61,962	788,843
Constable Pct 1	5,489,308	383,100	2,720,017	351,193	2,418,098
Constable Pct 2	2,252,390	156,266	1,232,264	38,762	981,364
Constable Pct 3	6,524,206	485,117	3,617,736	124,479	2,781,991
Constable Pct 4	4,799,951	464,772	2,573,801	90,541	2,135,609
Constable Pct 5	4,883,676	396,882	2,609,904	38,339	2,235,433
Sheriff	68,092,808	5,641,367	36,010,930	1,916,682	30,165,196
Sheriff Commissary	2,286,147	12,424	1,097,855	371,220	817,072
Law Enforcement Technology	1,309,769	324,448	812,470	72,493	424,806
Juvenile Services	3,614,763	350,484	1,555,737	3,277	2,055,749
Adult Services	5,451,823	358,742	2,637,298	658	2,813,867
Emergency Management	6,698,084	177,829	1,915,298	639,246	4,143,540
Department of Public Safety	122,689	9,519	67,599	-	55,090
Forfeitures	1,988,566	19,450	965,168	375	1,023,023
Justice Court Building Security	37,381	7,174	23,095	-	14,286
Courthouse Security	370,000	18,003	177,890	14,145	177,965
TOTAL PUBLIC SAFETY	115,984,551	8,954,601	59,229,247	3,723,372	53,031,932

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Forensic Services	2,240,392	187,159	1,166,239	8,408	1,065,745
Medical: Contract Services	90,000	7,500	52,500	-	37,500
Mental Health: Contract Services	221,525	-	108,204	-	113,321
Environmental Health	2,143,756	156,730	1,127,818	16,325	999,613
Mental Health Facility	15,431,525	1,308,574	7,752,035	1,292,514	6,386,976
FEMA Disaster Grants	26,437,191	1,042,880	1,228,271	796,106	24,412,814
Community Development	21,850,780	385,825	2,374,586	2,254,219	17,221,975
Animal Services	5,173,170	362,928	2,567,926	284,863	2,320,381
Animal Shelter	416,409	674	94,144	29,650	292,615
Child Welfare	114,056	4,302	27,078	184	86,794
Welfare:					
Contract Services	1,294,373	301,976	820,413	-	473,960
Precinct 4 EMCID Grant	4,948	-	4,948	-	-
Precinct 3 Vector Control Grant	79,750	11,281	52,140	7,365	20,245
<u>TOTAL HEALTH/WELFARE</u>	75,497,875	3,769,829	17,376,302	4,689,634	53,431,939
<u>CONSERVATION:</u>					
Extension Agent	770,607	52,680	394,303	267	376,037
Precinct 3 Recycling Center	872,338	104,695	502,312	3,351	366,675
Precinct 1 Recycling Center	420,077	29,403	214,382	525	205,170
<u>TOTAL CONSERVATION</u>	2,063,022	186,778	1,110,997	4,143	947,882
<u>CULTURE & RECREATION:</u>					
IT Library	111,738	-	48,025	27,417	36,296
Memorial Library	10,461,460	668,647	5,243,358	151,523	5,066,579
Historical Commission	229,844	1,254	186,254	-	43,590
<u>TOTAL CULTURE & RECREATION</u>	10,803,042	669,901	5,477,637	178,940	5,146,465
<u>PUBLIC TRANSPORTATION:</u>					
Airport	9,203,085	100,804	508,249	31,408	8,663,428
IT Traffic Operations	1,232,561	91,409	618,146	-	614,415
County Engineer	2,407,298	136,759	934,631	57	1,472,610
Commissioner Pct 1	10,937,506	571,593	4,140,686	125,200	6,671,620
Commissioner Pct 2	10,057,661	424,061	4,604,491	556,071	4,897,099
Commissioner Pct 3	12,769,009	803,917	3,411,919	430,616	8,926,474
Commissioner Pct 4	11,429,084	640,930	3,998,039	279,792	7,151,253
<u>TOTAL PUBLIC TRANSPORTATION</u>	58,036,204	2,769,473	18,216,161	1,423,144	38,396,899
<u>DEBT SERVICE:</u>					
Principal	12,970,000	-	12,970,000	-	-
Interest	23,985,247	806	12,088,087	-	11,897,160
<u>TOTAL DEBT SERVICE</u>	36,955,247	806	25,058,087	-	11,897,160
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	778,316	-	-	-	778,316
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	430,570,447	25,318,706	197,304,393	15,168,869	218,097,185

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2020

	<u>Adjusted Budget</u>	<u>Current Month Actual</u>	<u>Year- to-Date Actual</u>	<u>Encumbrances</u>	<u>Unexpended Budget</u>
<u>INTERNAL SERVICE FUNDS</u>					
<u>GENERAL ADMINISTRATION:</u>					
Employee Health	-	2,357,270	20,108,384	-	(20,108,384)
Retiree Health	-	288,918	2,364,690	-	(2,364,690)
Optional Health	-	-	1,096,258	-	(1,096,258)
Cobra Coverage	-	817	14,128	-	(14,128)
Employee Life	-	-	87,988	-	(87,988)
Risk Mgt - Workers Comp	-	97,379	598,858	7,280	(606,138)
Risk Mgt-Prop/Casltly/Liab	-	241,290	1,080,427	171,227	(1,251,654)
Wellness Clinic	-	108,310	810,146	-	(810,146)
TOTAL GENERAL ADM	-	3,093,984	26,160,879	178,507	(26,339,386)
<u>TOTAL INTERNAL SERVICE FUNDS</u>	<u>-</u>	<u>3,093,984</u>	<u>26,160,879</u>	<u>178,507</u>	<u>(26,339,386)</u>
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	37,722,030	4,654,442	22,524,669	6,048,672	9,148,689
TOTAL ENTERPRISE FUNDS	37,722,030	4,654,442	22,524,669	6,048,672	9,148,689

MONTGOMERY COUNTY, TEXAS
Schedule of Indebtedness
As of April 30, 2020

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	18,830,000
Refunding Bonds, Series 2014A	5.00	2014	2025	57,865,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	52,405,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	45,405,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	71,475,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	43,395,000
Road Bonds, Series 2018B	3.50-5.00	2018	2040	88,510,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				463,775,000
CERTIFICATES OF OBLIGATION:				
Series 2010	3.00-5.40	2010	2039	23,395,000
Series 2012	2.00-4.00	2012	2032	10,965,000
Series 2012A	2.00-5.00	2012	2023	11,245,000
TOTAL CERTIFICATES OF OBLIGATION				45,605,000
TOTAL BONDED DEBT				509,380,000
OTHER INDEBTEDNESS:				
CAPITAL LEASES				10,948,297
MONTGOMERY COUNTY TOLL ROAD AUTHORITY:				
Senior Lien Toll Revenue Bonds, Series 2018	5.00	2018	2048	87,680,000
				87,680,000
TOTAL DEBT FOR MONTGOMERY COUNTY TOLL ROAD AUTHORITY				87,680,000
TOTAL INDEBTEDNESS				\$ 608,008,297

MONTGOMERY COUNTY, TEXAS
Other Information of Interest
As of April 30, 2020

APPENDIX

COUNTY AUDITOR STAFFING CHANGES	A
ENTERPRISE RESOURCE PLANNING SOFTWARE - STATUS UPDATE	B
COMPLETED AUDITS	C
FEDERAL AND STATE SINGLE AUDIT REPORT	D
REPORTS COMPLYING WITH LOCAL GOVERNMENT CODE 114.023	E
REPORTS COMPLYING WITH LOCAL GOVERNMENT CODE 114.024	F
RECONCILIATION OF CASH AND INVESTMENT BALANCES	G