

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the Month Ended
November 30, 2016**

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 November 30, 2016

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

Angela H. Blocker
1st Assistant County Auditor

May 9, 2017

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 November 1, 2016 through November 30, 2016. 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 2 Months Ended November 30, 2016

	<u>Total Governmental Funds</u>
Assets:	
Cash	\$ 59,635,336
Investments, at Fair Value	214,607,406
Receivables:	
Taxes (net)	6,295,479
Accounts (net)	18,208
Due From Other Funds	93,801,500
Prepaid Items	106,290
<u>Total Assets</u>	374,464,219
 <u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	2,609,771
Other Payables	1,839,737
Due to Other Funds	116,481,787
Due to Other Governments	9,232
Deferred Revenue	8,754,261
Total liabilities	129,694,788
Fund Balances:	
Reserved	143,448,146
Unreserved	101,321,285
Total Fund Balances	244,769,431
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ 374,464,219

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - Governmental Funds
For the 2 Months Ended November 30, 2016

	<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, 11/1/2016	\$ 102,825,421	\$ 34,149,798	\$ 49,502,357	\$ 62,669,855	\$ 249,147,431
Revenues/Other Financing Sources	\$ 15,401,221	\$ 3,052,748	\$ 1,962,265	\$ 40,667	\$ 20,456,901
Expenditures/Other Financing Uses	\$ (16,905,357)	\$ (7,295,817)	\$ (672)	\$ (633,055)	\$ (24,834,901)
Fund Balance, 11/30/2016	<u>\$ 101,321,285</u>	<u>\$ 29,906,729</u>	<u>\$ 51,463,950</u>	<u>\$ 62,077,467</u>	<u>\$ 244,769,431</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 2 Months Ended November 30, 2016

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 57,791
Receivables:	
Accounts (net)	691,922
<hr/>	
Due From Other Funds	30,489,656
Capital Assets (net of accumulated depreciation):	
Buildings	815,471
Improvements	718
Equipment	74,471
Total assets	<u>32,130,029</u>
Liabilities:	
Current Liabilities:	
Accounts Payable	8,227
Other Payables	5,011,404
Due to General Fund	414,740
Due to Wellness Clinic	181,471
Total liabilities	<u>5,615,842</u>
Net Position:	
Invested in capital assets	890,660
Unreserved	25,623,527
Total Net Position	<u>\$ 26,514,187</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the 2 Months Ended November 30, 2016

	<u>Total Internal Service Funds</u>
Current Operating Revenues:	
Fees	\$ 2,234,640
Miscellaneous	1,000
Total Operating Revenues	2,235,640
 Current Operating Expenses:	
Supplies	381
Services	2,333,252
Total Operating Expenses	2,333,633
Change in net position	(97,993)
Total Net Position - November 1, 2016	26,612,180
 Total Net Position - November 30, 2016	\$ 26,514,187

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BUDGET STATUS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2016

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge	647,631	40,038	83,877	1,725	562,029
Human Resources	636,768	52,277	85,717	9,241	541,810
Risk Management	995,867	75,107	124,215	4,751	866,901
County Clerk	2,522,909	177,060	328,688	193	2,194,028
Collections	459,406	40,708	63,861	2,919	392,626
Veterans' Service	246,947	20,409	34,826	-	212,121
Information Technology Services	6,440,489	788,815	1,060,582	344,770	5,035,137
Purchasing Agent	1,187,829	85,038	150,009	4,938	1,032,882
Records Management & Preservation	748,891	75,260	125,532	1,430	621,929
Permits	427,721	31,958	59,776	-	367,945
Worthless Checks Division	60,788	4,605	8,448	-	52,340
County-Wide	19,852,068	59,352	5,641,016	4,678	14,206,374
<u>TOTAL GENERAL ADM</u>	<u>34,227,314</u>	<u>1,450,627</u>	<u>7,766,547</u>	<u>374,645</u>	<u>26,086,122</u>
<u>JUDICIAL:</u>					
County Court No1	498,668	38,344	66,373	-	432,295
County Court No2	836,293	61,150	105,122	294	730,877
County Court No3	773,139	60,536	102,830	4	670,305
County Court No4	518,093	30,402	30,401	1,392	486,300
County Court No5	499,133	36,568	65,701	94	433,338
9 th District Court	332,496	28,993	47,360	157	284,979
410 th District Court	98,432	30,929	53,280	1,436	43,716
221 st District Court	338,640	28,533	48,162	61	290,417
284 th District Court	767,989	64,492	109,464	350	658,175
359 th District Court	395,269	34,221	56,431	514	338,324
418 th District Court	629,398	50,025	86,113	443	542,842
435 th District Court	383,940	19,725	34,962	1,547	347,431
Court Operations	7,493,450	565,142	921,373	73,604	6,498,473
Indigent Defense	133,087	16,684	26,213	-	106,874
Mental Health Court Services	354,655	27,738	43,750	255	310,650
Drug Court	1,093,083	54,791	119,194	590	973,299
Office of Court Admin	453,654	30,632	53,767	477	399,410
District Attorney	11,128,864	894,091	1,564,544	34,127	9,530,193
District Clerk	3,709,900	288,618	496,773	8,202	3,204,925
Justice of Peace Pct 1	806,706	66,521	114,782	882	691,042
Justice of Peace Pct 2	520,752	37,660	73,599	735	446,418
Justice of Peace Pct 3	1,063,996	76,299	137,376	751	925,869
Justice of Peace Pct 4	883,054	74,103	125,475	94	757,485
Justice of Peace Pct 5	511,010	39,851	69,540	769	440,701
Judicial Technology	768,960	-	97,560	83,465	587,935
Court Technology County/District	17,119	185	404	1,094	15,621

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2016

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Guardianship	16,000	3,720	3,720	-	12,280
Court Reporter Service Fund	142,023	9,866	23,476	823	117,724
Juvenile Case Manager	296,272	22,554	40,346	-	255,926
Justice Court Technology	24,669	59	1,681	37	22,951
Veterans Treatment Court	159,340	1,040	1,013	520	157,807
TOTAL JUDICIAL	35,648,084	2,693,472	4,720,785	212,717	30,714,582
LEGAL:					
County Attorney	3,377,234	249,865	430,145	10,833	2,936,256
Law Library	302,030	27,392	37,742	7,482	256,806
Alternate Dispute Resolution	129,500	11,121	11,121	-	118,379
TOTAL LEGAL	3,808,764	288,378	479,008	18,315	3,311,441
ELECTIONS:					
TOTAL ELECTIONS	1,410,347	379,377	529,565	2,891	877,891
FINANCIAL ADMINISTRATION:					
County Auditor	2,287,101	172,828	301,909	-	1,985,192
Financial Technology	4,065,950	-	-	-	4,065,950
County Treasurer	726,602	46,528	85,550	1,788	639,264
Tax Assessor-Collector	4,803,420	337,604	589,413	1,500	4,212,507
TOTAL FINANCIAL ADM	11,883,073	556,960	976,872	3,288	10,902,913
PUBLIC FACILITIES:					
Custodial Services	3,299,796	238,570	406,431	26,807	2,866,558
Building Maintenance	6,557,059	445,765	760,607	249,047	5,547,405
Precinct 2 Parks and Comm. Center	191,762	12,519	19,537	863	171,362
Precinct 3 Parks and Comm. Center	626,975	36,254	64,027	1,715	561,233
Precinct 4 Parks and Comm. Center	82,150	13,012	14,297	9,123	58,730
Jail	10,723,293	4,606,425	2,417,763	80,788	8,224,742
Civic Center	1,337,274	94,108	162,547	12,266	1,162,461
TOTAL PUBLIC FACILITIES	22,818,309	5,446,653	3,845,209	380,609	18,592,491
PUBLIC SAFETY:					
Fire Marshal	1,566,434	124,197	208,994	48,144	1,309,296
Constable Pct 1	1,055,815	293,054	507,355	27,389	521,071
Constable Pct 2	1,806,804	136,735	240,677	5,293	1,560,834
Constable Pct 3	4,445,687	339,063	582,792	123,992	3,738,903
Constable Pct 4	3,746,458	321,922	521,773	16,789	3,207,896
Constable Pct 5	2,847,524	189,912	327,284	18,648	2,501,592
Sheriff	13,921,400	3,659,130	6,093,787	185,485	7,642,128
Sheriff Commissary	964,240	33,771	142,172	-	822,068
Law Enforcement Technology	2,408,215	4,069	4,069	15,735	2,388,411
Juvenile Services	8,249,696	621,368	1,022,221	21,707	7,205,768
Adult Services	6,851,050	418,449	830,526	12,335	6,008,189
Emergency Management	3,721,914	67,189	108,900	11,162	3,601,852
Department of Public Safety	115,987	7,018	7,018	-	108,969
Forfeitures	814,488	13,689	51,834	-	762,654
Courthouse Security	476,152	44,863	60,007	-	416,145
TOTAL PUBLIC SAFETY	52,991,864	6,274,429	10,709,409	486,679	41,795,776

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2016

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,376,805	-	-	-	1,376,805
Forensic Services	1,635,609	96,039	177,411	9,285	1,448,913
Medical: Contract Services	90,000	7,500	15,000	-	75,000
Mental Health: Contract Services	278,525	422	53,900	-	224,625
Environmental Health	2,134,614	157,976	275,464	177	1,858,973
Mental Health Facility	13,471,936	1,129,485	1,130,695	1,211	12,340,030
FEMA Disaster Grants	21,337	-	-	-	21,337
Community Development	6,096,757	56,054	86,808	2,301	6,007,648
Animal Control	1,023,297	135,614	192,481	-	830,816
Animal Shelter	2,692,828	231,609	367,902	145,412	2,179,514
Child Welfare	139,209	2,622	3,955	244	135,010
Welfare:					
Contract Services	1,084,373	-	242,343	-	842,030
<u>TOTAL HEALTH/WELFARE</u>	<u>30,045,290</u>	<u>1,817,321</u>	<u>2,545,959</u>	<u>158,630</u>	<u>27,340,701</u>
<u>CONSERVATION:</u>					
Extension Agent	739,789	64,844	104,839	-	634,950
Precinct 3 Recycling Center	644,834	73,243	124,119	2,175	518,540
Precinct 1 Recycling Center	161,889	-	-	282,999	(121,110)
<u>TOTAL CONSERVATION</u>	<u>1,546,512</u>	<u>138,087</u>	<u>228,958</u>	<u>285,174</u>	<u>1,032,380</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	9,887,713	687,233	1,188,060	115,855	8,583,798
Historical Commissions	92,331	352	352	5,000	86,979
<u>TOTAL CULTURE & RECREATION</u>	<u>9,980,044</u>	<u>687,585</u>	<u>1,188,412</u>	<u>120,855</u>	<u>8,670,777</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	2,783,776	307,773	114,377	7,075	2,662,324
County Engineer	2,600,935	139,639	247,526	4,578	2,348,831
Commissioner Pct 1	8,394,697	482,822	821,838	467,548	7,105,311
Commissioner Pct 2	9,969,269	1,485,429	1,942,018	406,812	7,620,439
Commissioner Pct 3	10,291,311	927,313	1,184,983	669,136	8,437,192
Commissioner Pct 4	9,424,356	1,100,962	1,520,167	398,312	7,505,877
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>43,464,344</u>	<u>4,443,938</u>	<u>5,830,909</u>	<u>1,953,461</u>	<u>35,679,974</u>
<u>DEBT SERVICE:</u>					
Reserve for Fund Balance	13,952,484	-	-	-	13,952,484
Principal	22,490,000	-	-	-	22,490,000
Interest	18,979,188	672	672	-	18,978,516
<u>TOTAL DEBT SERVICE</u>	<u>55,421,672</u>	<u>672</u>	<u>672</u>	<u>-</u>	<u>55,421,000</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>72,496,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,496,094</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>375,741,711</u>	<u>24,177,499</u>	<u>38,822,305</u>	<u>3,997,264</u>	<u>332,922,142</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2016

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>INTERNAL SERVICE FUNDS</u>					
<u>GENERAL ADMINISTRATION:</u>					
Employee Health	23,838,868	2,060,833	4,291,153	-	19,547,715
Retiree Health	2,897,500	53,080	174,560	-	2,722,940
Optional Health	295,488	63,574	129,531	-	165,957
Cobra Coverage	-	7,027	43,106	-	(43,106)
Employee Life	133,314	-	22,653	-	110,661
Risk Mgt - Workers Comp	775,000	-	386,178	-	388,822
Risk Mgt-Prop/Casltly/Liab	1,500,000	55,725	817,123	15,138	667,739
Wellness Clinic	-	93,395	190,681	-	(190,681)
TOTAL GENERAL ADM	29,440,170	2,333,634	6,054,985	15,138	23,370,047
TOTAL INTERNAL SERVICE FUNDS	29,440,170	2,333,634	6,054,985	15,138	23,370,047
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	4,212,462	285,392	261,568	1,978,035	1,972,859
TOTAL ENTERPRISE FUNDS	4,212,462	285,392	261,568	1,978,035	1,972,859

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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 2 Months Ended November 30, 2016

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
Revenue:					
Wetlands Mitigation	-	-	15,300	-	(15,300)
242 Toll Project	-	119,653	119,653	-	(119,653)
Total Revenue	-	119,653	134,953	-	(134,953)
Expenses:					
General Administration	3,252,360	-	-	-	3,252,360
249 Toll Project	1,017,513	260,759	260,759	1,978,035	(1,221,281)
Wetlands Mitigation	15,300	-	-	-	15,300
242 Toll Project	(72,711)	24,633	809	-	(73,520)
Total Expenses	4,212,462	285,392	261,568	1,978,035	1,972,859

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the Month Ended November 30, 2016

	Transfers In	Transfers Out
Adult Probation - Supervision	\$ -	\$ 10,000
Adult Probation - Mental Impairment	10,000	-
	10,000	-
TOTAL FINANCING USES	\$ 10,000	\$ 10,000

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of November 30, 2016

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2007	4.00-5.50	2007	2026	33,810,000
Road Bonds, Series 2008A	3.50-5.25	2008	2030	1,555,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	1,645,000
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	43,380,000
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	25,055,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	24,090,000
Refunding Bonds, Series 2014A	5.00	2014	2025	73,510,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	53,140,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				315,110,000
REVENUE BONDS:				
Toll Revenue Bonds, Series 2009	3.00-5.00	2009	2032	20,495,000
Toll Revenue Bonds, Series 2010	3.00-5.00	2011	2021	16,450,000
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2012	3.00-5.00	2012	2023	15,880,000
TOTAL REVENUE BONDS PAYABLE				52,825,000
CERTIFICATES OF OBLIGATION:				
Series 2007	4.00-4.63	2008	2027	1,040,000
Series 2008	3.50-5.25	2008	2027	3,175,000
Series 2010	3.00-5.40	2010	2039	28,800,000
Series 2012	2.00-4.00	2012	2032	12,870,000
Series 2012A	2.00-5.00	2012	2023	12,650,000
TOTAL CERTIFICATES OF OBLIGATION				58,535,000
TOTAL BONDED DEBT				\$ 426,470,000