

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 2 Months Ended  
November 30, 2019**



**MONTGOMERY COUNTY, TEXAS**  
**MONTHLY UNAUDITED FINANCIAL REPORT**

**Prepared by**

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



**MONTGOMERY COUNTY, TEXAS**  
**Unaudited Monthly Financial Report**  
**As of November 30, 2019**

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**Montgomery County, Texas**  
**Office of the County Auditor**  
501 North Thompson, Suite 205, Conroe, Texas 77301  
P. O. Box 539, Conroe, Texas 77305

Rakesh Pandey, CPA  
County Auditor

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

December 17, 2019

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 November 1, 2019 through November 30, 2019. 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**  
**For the 2 Months Ended November 30, 2019**

	<u>Total Governmental Funds</u>
<b>Assets:</b>	
Cash	\$ 183,718,488
Investments, at Fair Value	193,318,353
Receivables:	
Taxes (net)	7,212,743
Accounts (net)	12,489
Due From Other Funds	111,184,372
Due From Other Governments	106,864
Prepaid Items	566,167
<b><u>Total Assets</u></b>	<b><u>496,119,476</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	6,883,975
Other Payables	1,921,802
Due to Other Funds	115,706,655
Due to Other Governments	10,985
Deferred Revenue	22,301,820
Total liabilities	<u>146,825,237</u>
Fund Balances:	
Reserved	217,614,939
Unreserved	131,679,300
Total Fund Balances	<u>349,294,239</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 496,119,476</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - Governmental Funds**  
**For the 2 Months Ended November 30, 2019**

	<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, 11/1/2019	\$ 146,166,251	\$ 23,346,776	\$ 13,327,258	\$ 187,320,170	\$ 370,160,455
Revenues/Other Financing Sources	\$ 4,760,792	\$ 5,601,185	\$ -	\$ 421,508	\$ 10,783,485
Expenditures/Other Financing Uses	\$ (19,247,743)	\$ (6,024,667)	\$ (1,613)	\$ (6,375,678)	\$ (31,649,701)
Fund Balance, 11/30/2019	<u>\$ 131,679,300</u>	<u>\$ 22,923,294</u>	<u>\$ 13,325,645</u>	<u>\$ 181,366,000</u>	<u>\$ 349,294,239</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Net Position**  
**Internal Service Funds**  
**For the 2 Months Ended November 30, 2019**

	<u>Total Internal Service Funds</u>
<b>Assets:</b>	
Cash	\$ 1,608,993
Due From Other Funds	28,374,990
Capital Assets (net of accumulated depreciation):	
Buildings	776,510
Improvements	239
Equipment	28,771
Total assets	30,789,503
 <b>Liabilities:</b>	
Current Liabilities:	
Accounts Payable	1,780,901
Other Payables	6,656,732
Due to General Fund	8,682,369
Due to Road & Bridge	386,968
Due to Wellness Clinic	1,511,879
Total liabilities	19,018,849
 <b>Net Position:</b>	
Invested in capital assets	805,520
Unreserved	10,965,134
Total Net Position	\$ 11,770,654

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Net Position**  
**Internal Service Funds**  
**For the 2 Months Ended November 30, 2019**

	<u>Total Internal Service Funds</u>
<b>Current Operating Revenues:</b>	
Fees	\$ 2,687,345
Total Operating Revenues	<u>2,687,345</u>
<b>Current Operating Expenses:</b>	
Supplies	29
Services	5,632,479
Total Operating Expenses	<u>5,632,508</u>
Change in net position	(2,945,163)
Total Net Position - November 1, 2019	14,715,817
<b>Total Net Position - November 30, 2019</b>	<u><u>\$ 11,770,654</u></u>

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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, 2019**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge	541,206	40,761	68,384	2,303	470,519
Human Resources	634,302	52,018	85,512	423	548,367
Risk Management	970,382	62,805	116,665	29	853,688
County Clerk	2,500,233	194,320	328,256	382	2,171,595
Collections	490,766	35,473	59,443	128	431,195
Veterans' Service	326,248	25,949	44,029	328	281,891
Information Technology Services	8,303,410	865,040	1,189,863	1,039,337	6,074,210
Purchasing Agent	1,179,272	89,601	156,495	99	1,022,678
Records Management & Preservation	1,293,073	72,817	127,271	9,304	1,156,498
Permits	518,928	42,079	70,534	437	447,957
Worthless Checks Division	32,355	2,584	4,443	-	27,912
County-Wide	15,585,159	313,822	450,812	2,935	15,131,412
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>32,375,334</u></b>	<b><u>1,797,269</u></b>	<b><u>2,701,707</u></b>	<b><u>1,055,705</u></b>	<b><u>28,617,922</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	533,338	41,329	69,889	510	462,939
County Court No2	928,893	69,402	119,637	168	809,088
County Court No3	844,250	65,752	111,780	2,256	730,214
County Court No4	542,760	43,306	72,358	-	470,402
County Court No5	521,357	39,580	67,139	137	454,081
9 <sup>th</sup> District Court	347,912	29,805	48,742	50	299,120
410 <sup>th</sup> District Court	499,478	41,072	68,086	-	431,392
221 <sup>st</sup> District Court	357,709	33,526	53,006	149	304,554
284 <sup>th</sup> District Court	752,041	57,636	98,774	56	653,211
359 <sup>th</sup> District Court	418,612	35,262	57,580	70	360,962
418 <sup>th</sup> District Court	663,986	51,468	86,404	-	577,582
435 <sup>th</sup> District Court	367,848	31,242	51,189	918	315,741
Court Operations	7,895,034	31,016	121,302	201	7,773,531
Indigent Defense	-	543,991	1,274,687	239,968	(1,514,655)
Drug Court	1,014,519	50,120	74,198	12,633	927,688
Office of Court Admin	735,466	52,336	89,669	607	645,190
District Attorney	12,781,290	1,001,332	1,662,458	59,021	11,059,811
District Clerk	3,780,157	296,089	502,427	25,284	3,252,446
Justice of Peace Pct 1	1,010,630	76,886	124,293	11,693	874,644
Justice of Peace Pct 2	711,184	57,632	87,267	548	623,369
Justice of Peace Pct 3	1,445,610	103,066	181,819	7,384	1,256,407
Justice of Peace Pct 4	1,058,888	76,639	131,776	1,840	925,272
Justice of Peace Pct 5	569,095	51,567	83,312	3,132	482,651
Judicial Technology	1,016,515	6,970	6,971	231,663	777,881
Court Technology County/District	19,052	961	961	1,963	16,128
Court Guardianship	30,000	3,775	6,065	-	23,935



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2019**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>JUDICIAL (cont'd):</b>					
Court Reporter Service Fund	141,843	3,868	23,443	-	118,400
Juvenile Case Manager	377,192	20,178	34,934	-	342,258
Justice Court Technology	83,864	5,632	5,632	11,126	67,106
Veterans Treatment Court	164,903	12,636	17,679	-	147,224
<b>TOTAL JUDICIAL</b>	<b>39,613,426</b>	<b>2,934,074</b>	<b>5,333,477</b>	<b>611,377</b>	<b>33,668,572</b>
<b>LEGAL:</b>					
County Attorney	3,584,367	272,630	454,187	3,834	3,126,346
Law Library	296,491	15,006	25,608	22,988	247,895
Alternate Dispute Resolution	150,000	-	-	-	150,000
<b>TOTAL LEGAL</b>	<b>4,030,858</b>	<b>287,636</b>	<b>479,795</b>	<b>26,822</b>	<b>3,524,241</b>
<b>ELECTIONS:</b>					
<b>TOTAL ELECTIONS</b>	<b>1,506,619</b>	<b>394,909</b>	<b>485,791</b>	<b>51,692</b>	<b>969,136</b>
<b>FINANCIAL ADMINISTRATION:</b>					
County Auditor	2,147,112	154,004	271,877	759	1,874,476
Budget Office	335,947	23,932	43,274	28	292,645
Financial Technology	838,430	-	-	828,256	10,174
County Treasurer	735,728	57,153	101,487	68	634,173
Tax Assessor-Collector	4,859,197	346,672	589,753	9,671	4,259,773
<b>TOTAL FINANCIAL ADM</b>	<b>8,916,414</b>	<b>581,761</b>	<b>1,006,391</b>	<b>838,782</b>	<b>7,071,241</b>
<b>PUBLIC FACILITIES:</b>					
Custodial Services	3,438,714	227,709	405,455	32,427	3,000,832
Building Maintenance	6,147,507	485,666	772,065	169,341	5,206,101
Precinct 2 Parks and Comm. Center	125,028	19,046	25,184	50	99,794
Precinct 3 Parks and Comm. Center	843,640	76,687	113,397	81	730,162
Precinct 4 Parks and Comm. Center	1,036,426	85,296	129,816	4,792	901,818
Jail	28,945,249	3,235,300	4,780,567	193,000	23,971,682
Convention Center Complex	1,291,421	91,381	129,095	14,557	1,147,769
<b>TOTAL PUBLIC FACILITIES</b>	<b>41,827,985</b>	<b>4,221,085</b>	<b>6,355,579</b>	<b>414,248</b>	<b>35,058,158</b>
<b>PUBLIC SAFETY:</b>					
Fire Marshal	2,061,301	235,588	337,197	101,934	1,622,170
Constable Pct 1	5,411,926	420,247	674,431	407,244	4,330,251
Constable Pct 2	2,224,380	225,809	329,535	74,819	1,820,026
Constable Pct 3	6,477,299	510,735	828,436	365,129	5,283,734
Constable Pct 4	4,726,663	314,951	540,824	254,694	3,931,145
Constable Pct 5	4,603,539	355,153	575,804	157,507	3,870,228
Sheriff	67,643,364	5,559,480	8,960,352	3,045,503	55,637,509
Sheriff Commissary	1,711,147	12,098	21,134	-	1,690,013
Law Enforcement Technology	1,307,660	284,726	434,446	349,545	523,669
Juvenile Services	8,424,022	622,871	1,032,427	57,804	7,333,791
Adult Services	5,451,823	374,774	638,492	256	4,813,075
Emergency Management	6,186,098	85,798	153,939	859,154	5,173,005
Department of Public Safety	122,689	9,357	16,388	-	106,301
Forfeitures	942,607	23,906	29,528	41,880	871,199
Justice Court Building Security	37,856	2,171	2,171	4,436	31,249
Courthouse Security	370,000	18,680	18,914	17,051	334,035
<b>TOTAL PUBLIC SAFETY</b>	<b>117,702,374</b>	<b>9,056,344</b>	<b>14,594,018</b>	<b>5,736,956</b>	<b>97,371,400</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2019**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>HEALTH AND WELFARE:</u></b>					
Forensic Services	2,245,138	156,926	241,730	33,430	1,969,978
Medical: Contract Services	90,000	7,500	15,000	-	75,000
Mental Health: Contract Services	221,525	507	53,388	-	168,137
Environmental Health	2,178,691	172,913	290,242	22,748	1,865,701
Mental Health Facility	15,256,015	1,306,368	1,306,368	1,293,725	12,655,922
FEMA Disaster Grants	8,759,519	-	-	396,301	8,363,218
HUD/GLO Disaster Grants	8,918,153	2,700	2,746	46	8,915,361
Community Development	11,954,136	239,226	280,500	2,245,129	9,428,507
Animal Control	5,195,262	356,041	608,612	83,632	4,503,018
Animal Shelter	136,553	17,040	25,154	60,888	50,511
Child Welfare	107,540	6,176	5,966	1,452	100,122
Welfare:					
Contract Services	1,049,373	54,781	259,218	-	790,155
Precinct 3 Vector Control Grant	79,750	-	-	-	79,750
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b>56,191,655</b>	<b>2,320,178</b>	<b>3,088,924</b>	<b>4,137,351</b>	<b>48,965,380</b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	770,409	56,580	95,497	392	674,520
Precinct 3 Recycling Center	805,758	44,569	90,585	22,296	692,877
Precinct 1 Recycling Center	418,077	30,195	50,211	350	367,516
<b><u>TOTAL CONSERVATION</u></b>	<b>1,994,244</b>	<b>131,344</b>	<b>236,293</b>	<b>23,038</b>	<b>1,734,913</b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
IT Library	111,738	31,579	31,578	27,417	52,743
Memorial Library	10,364,348	803,787	1,300,292	119,318	8,944,738
Historical Commissions	227,595	3,750	153,750	-	73,845
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b>10,703,681</b>	<b>839,116</b>	<b>1,485,620</b>	<b>146,735</b>	<b>9,071,326</b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	6,465,085	76,648	112,051	3,675	6,349,359
IT Traffic Operations	1,232,561	90,394	135,569	-	1,096,992
County Engineer	2,407,512	124,343	220,402	151	2,186,959
Commissioner Pct 1	8,723,654	696,873	1,046,502	401,517	7,275,635
Commissioner Pct 2	9,195,009	856,872	1,399,508	639,809	7,155,692
Commissioner Pct 3	6,669,438	338,627	496,860	511,578	5,661,000
Commissioner Pct 4	9,470,138	678,939	1,124,302	499,570	7,846,266
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b>44,163,397</b>	<b>2,862,696</b>	<b>4,535,194</b>	<b>2,056,300</b>	<b>37,571,903</b>
<b><u>DEBT SERVICE:</u></b>					
Principal	12,970,000	-	-	-	12,970,000
Interest	23,985,247	1,613	1,613	-	23,983,634
<b><u>TOTAL DEBT SERVICE</u></b>	<b>36,955,247</b>	<b>1,613</b>	<b>1,613</b>	<b>-</b>	<b>36,953,634</b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b>827,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>827,658</b>
<b><u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u></b>	<b>396,808,892</b>	<b>25,428,025</b>	<b>40,304,402</b>	<b>15,099,006</b>	<b>341,405,484</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2019**

	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	-	4,453,903	6,977,354	-	(6,977,354)
Retiree Health	-	569,315	818,127	-	(818,127)
Optional Health	-	294,425	439,768	-	(439,768)
Cobra Coverage	-	1,775	2,930	-	(2,930)
Employee Life	-	24,925	37,297	-	(37,297)
Risk Mgt - Workers Comp	-	57,452	103,261	26,523	(129,784)
Risk Mgt-Prop/Casltly/Liab	-	121,487	158,106	121,759	(279,865)
Wellness Clinic	-	109,226	291,299	-	(291,299)
<b>TOTAL GENERAL ADM</b>	<b>-</b>	<b>5,632,508</b>	<b>8,828,142</b>	<b>148,282</b>	<b>(8,976,424)</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>-</b>	<b>5,632,508</b>	<b>8,828,142</b>	<b>148,282</b>	<b>(8,976,424)</b>
<b><u>ENTERPRISE FUNDS</u></b>					
Montgomery County Toll Road Authority	6,333,609	23	23	28,950,554	(22,616,968)
<b>TOTAL ENTERPRISE FUNDS</b>	<b>6,333,609</b>	<b>23</b>	<b>23</b>	<b>28,950,554</b>	<b>(22,616,968)</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 2 Months Ended November 30, 2019**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>Revenue:</b>					
249 Toll Project	-	-	9,249	-	(9,249)
242 Toll Project	-	-	-	-	-
Debt Service SH 249	-	-	173	-	(173)
<b>Total Revenue</b>	-	-	9,422	-	(9,422)
<b>Expenses:</b>					
249 Toll Project	6,243,934	-	-	28,905,831	(22,661,897)
Wetlands Mitigation	87,300	-	-	-	87,300
242 Toll Project	2,375	23	23	44,723	(42,371)
<b>Total Expenses</b>	6,333,609	23	23	28,950,554	(22,616,968)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 2 Months Ended November 30, 2019**

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

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of November 30, 2019**

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
<b>GENERAL OBLIGATION BONDS:</b>				
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	20,645,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	6,395,000
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	46,220,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	72,170,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	44,375,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
Road Bonds, Series 2018B	4.00-5.00	2018	2043	89,010,000
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<b>474,975,000</b>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 2010	3.00-5.40	2010	2039	24,310,000
Series 2012	2.00-4.00	2012	2032	11,195,000
Series 2012A	2.00-5.00	2012	2023	11,870,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<b>47,375,000</b>
<b>TOTAL BONDED DEBT</b>				<b>\$ 522,350,000</b>



**MONTGOMERY COUNTY TOLL ROAD AUTHORITY**  
**Schedule of Bond Indebtedness**  
**As of November 30, 2019**

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
<b>REVENUE BONDS:</b>				
Senior Lien Toll Revenue Bonds, Series 2018	5.00	2018	2048	87,680,000
<b>TOTAL REVENUE BONDS PAYABLE</b>				<u>87,680,000</u>
 <b>TOTAL BONDED DEBT</b>				 <b><u>\$ 87,680,000</u></b>