

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 2 Months Ended  
November 30, 2017**



**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, 2017**

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

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

April 24, 2018

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, 2017 through November 30, 2017. 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, 2017**

	<u>Total Governmental Funds</u>
<b>Assets:</b>	
Cash	\$ 113,340,788
Investments, at Fair Value	188,509,863
Receivables:	
Taxes (net)	6,781,684
Accounts (net)	19,054
Due From Other Funds	114,483,760
Due From Other Governments	408,105
Prepaid Items	813,310
<b><u>Total Assets</u></b>	<b><u>424,356,564</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	1,746,566
Other Payables	1,862,195
Due to Other Funds	134,525,844
Due to Other Governments	10,073
Deferred Revenue	8,417,454
Total liabilities	<u>146,562,132</u>
Fund Balances:	
Reserved	158,230,816
Unreserved	119,563,616
Total Fund Balances	<u>277,794,432</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 424,356,564</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - Governmental Funds**  
**For the 2 Months Ended November 30, 2017**

	<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, 11/1/2017	\$ 121,262,897	\$ 33,457,067	\$ 12,278,411	\$ 115,581,565	\$ 282,579,940
Revenues/Other Financing Sources	\$ 13,250,798	\$ 2,860,326	\$ 2,249,096	\$ 122,753	\$ 18,482,973
Expenditures/Other Financing Uses	\$ (14,950,079)	\$ (5,781,185)	\$ -	\$ (2,537,217)	\$ (23,268,481)
Fund Balance, 11/30/2017	<u>\$ 119,563,616</u>	<u>\$ 30,536,208</u>	<u>\$ 14,527,507</u>	<u>\$ 113,167,101</u>	<u>\$ 277,794,432</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Net Position**  
**Internal Service Funds**  
**For the 2 Months Ended November 30, 2017**

	<u>Total Internal Service Funds</u>
<b>Assets:</b>	
Cash	\$ 388,887
Receivables:	
Accounts (net)	649,808
<hr/>	
Due From Other Funds	37,167,319
Due From Other Governments	6,482
Capital Assets (net of accumulated depreciation):	
Buildings	795,990
Improvements	479
Equipment	52,953
Total assets	<u>39,061,918</u>
<b>Liabilities:</b>	
Current Liabilities:	
Other Payables	6,823,887
Due to General Fund	7,337,591
Due to Wellness Clinic	183,455
Total liabilities	<u>14,344,933</u>
<b>Net Position:</b>	
Invested in capital assets	849,422
Unreserved	23,867,563
Total Net Position	<u>\$ 24,716,985</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Net Position**  
**Internal Service Funds**  
**For the 2 Months Ended November 30, 2017**

	<u>Total Internal Service Funds</u>
<b>Current Operating Revenues:</b>	
Fees	\$ 2,245,890
Miscellaneous	7,127
Total Operating Revenues	<u>2,253,017</u>
 <b>Current Operating Expenses:</b>	
Supplies	1,108
Services	3,097,999
Total Operating Expenses	<u>3,099,107</u>
Change in net position	(846,090)
Total Net Position - November 1, 2017	25,563,075
 <b>Total Net Position - November 30, 2017</b>	 <u><u>\$ 24,716,985</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, 2017**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge	570,373	42,846	74,195	6,876	489,302
Human Resources	605,168	39,404	70,089	4,581	530,498
Risk Management	944,877	68,161	119,244	346	825,287
County Clerk	2,394,811	172,314	312,543	1,460	2,080,808
Collections	480,405	31,812	66,210	-	414,195
Veterans' Service	245,901	18,611	33,194	-	212,707
Information Technology Services	6,728,576	347,323	643,593	305,592	5,779,391
Purchasing Agent	1,143,751	87,621	157,106	854	985,791
Records Management & Preservation	1,230,067	84,035	141,895	2,878	1,085,294
Permits	476,234	34,796	62,768	67	413,399
Worthless Checks Division	31,367	-	-	-	31,367
County-Wide	12,457,866	71,465	6,040,687	2,875	6,414,304
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>27,309,396</u></b>	<b><u>998,388</u></b>	<b><u>7,721,524</u></b>	<b><u>325,529</u></b>	<b><u>19,262,343</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	498,667	36,683	64,989	70	433,608
County Court No2	874,172	66,083	115,865	23	758,284
County Court No3	774,064	57,634	102,332	44	671,688
County Court No4	510,487	39,444	68,228	-	442,259
County Court No5	498,732	36,230	64,821	44	433,867
9 <sup>th</sup> District Court	331,490	24,216	47,929	60	283,501
410 <sup>th</sup> District Court	462,303	36,565	63,706	26	398,571
221 <sup>st</sup> District Court	338,640	25,069	44,887	52	293,701
284 <sup>th</sup> District Court	778,182	57,988	105,777	53	672,352
359 <sup>th</sup> District Court	398,309	28,683	52,089	133	346,087
418 <sup>th</sup> District Court	618,171	48,237	84,280	-	533,891
435 <sup>th</sup> District Court	344,262	27,073	49,448	19,475	275,339
Court Operations	7,462,796	696,256	1,281,060	39	6,181,697
Indigent Defense	133,087	13,495	24,137	172	108,778
Mental Health Court Services	354,653	32,673	52,219	6	302,428
Drug Court	1,038,467	62,122	118,832	6,935	912,700
Office of Court Admin	453,652	31,445	54,519	62	399,071
District Attorney	11,269,688	852,270	1,482,537	15,128	9,772,023
District Clerk	3,611,709	260,260	459,889	187	3,151,633
Justice of Peace Pct 1	804,846	55,544	102,735	1,261	700,850
Justice of Peace Pct 2	520,749	36,223	67,841	473	452,435
Justice of Peace Pct 3	1,064,245	77,896	139,847	837	923,561
Justice of Peace Pct 4	882,953	67,809	126,624	659	755,670
Justice of Peace Pct 5	511,009	37,935	66,622	2,425	441,962
Judicial Technology	762,264	20,658	104,546	1,074	656,644
Court Technology County/District	5,472	283	387	653	4,432



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2017**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>JUDICIAL (cont'd):</b>					
Court Guardianship	32,000	-	1,920	-	30,080
Court Reporter Service Fund	142,023	6,564	18,837	-	123,186
Juvenile Case Manager	296,269	22,613	40,910	-	255,359
Justice Court Technology	21,828	59	82	59	21,687
Veterans Treatment Court	157,145	10,156	15,419	336	141,390
<b>TOTAL JUDICIAL</b>	<b>35,952,334</b>	<b>2,768,166</b>	<b>5,023,314</b>	<b>50,286</b>	<b>30,878,734</b>
<b>LEGAL:</b>					
County Attorney	3,309,228	284,090	484,535	1,200	2,823,493
Law Library	292,973	20,268	30,887	519	261,567
Alternate Dispute Resolution	129,500	-	-	-	129,500
<b>TOTAL LEGAL</b>	<b>3,731,701</b>	<b>304,358</b>	<b>515,422</b>	<b>1,719</b>	<b>3,214,560</b>
<b>ELECTIONS:</b>					
<b>TOTAL ELECTIONS</b>	<b>1,323,266</b>	<b>347,510</b>	<b>437,861</b>	<b>17,648</b>	<b>867,757</b>
<b>FINANCIAL ADMINISTRATION:</b>					
County Auditor	2,259,862	156,445	291,259	2,885	1,965,718
Budget Officer	287,380	-	-	-	287,380
Financial Technology	7,034,428	-	-	-	7,034,428
County Treasurer	695,654	50,320	89,747	162	605,745
Tax Assessor-Collector	4,510,087	310,134	561,837	33,958	3,914,292
<b>TOTAL FINANCIAL ADM</b>	<b>14,787,411</b>	<b>516,899</b>	<b>942,843</b>	<b>37,005</b>	<b>13,807,563</b>
<b>PUBLIC FACILITIES:</b>					
Custodial Services	3,278,423	219,868	402,410	22,432	2,853,581
Building Maintenance	6,117,619	481,515	823,094	92,600	5,201,925
Precinct 2 Parks and Comm. Center	188,667	13,766	24,840	489	163,338
Precinct 3 Parks and Comm. Center	554,993	35,987	66,138	196	488,659
Precinct 4 Parks and Comm. Center	78,050	3,433	5,018	7,765	65,267
Jail	44,500,224	2,854,301	3,720,783	507,516	40,271,925
Civic Center	1,291,034	100,695	166,161	37,652	1,087,221
<b>TOTAL PUBLIC FACILITIES</b>	<b>56,009,010</b>	<b>3,709,565</b>	<b>5,208,444</b>	<b>668,650</b>	<b>50,131,916</b>
<b>PUBLIC SAFETY:</b>					
Fire Marshal	1,528,745	115,442	200,931	5,014	1,322,800
Constable Pct 1	4,141,559	345,968	570,854	98,430	3,472,275
Constable Pct 2	1,804,098	145,303	250,017	20,519	1,533,562
Constable Pct 3	4,872,731	360,956	655,194	38,244	4,179,293
Constable Pct 4	3,863,542	313,544	544,125	24,815	3,294,602
Constable Pct 5	2,925,465	203,935	384,283	86,984	2,454,198
Sheriff	57,890,449	3,930,306	7,006,821	475,100	50,408,528
Sheriff Commissary	976,332	18,533	67,798	-	908,534
Law Enforcement Technology	1,595,494	-	12,755	-	1,582,739
Juvenile Services	8,182,891	545,106	979,022	6,223	7,197,646
Adult Services	5,911,930	393,055	782,578	6,829	5,122,523
Emergency Management	4,044,064	53,700	100,246	36,177	3,907,641
Department of Public Safety	115,987	8,860	15,930	-	100,057
Forfeitures	822,309	29,491	71,089	-	751,220
Courthouse Security	400,000	13,378	26,224	19,982	353,794
<b>TOTAL PUBLIC SAFETY</b>	<b>99,075,596</b>	<b>6,477,577</b>	<b>11,667,867</b>	<b>818,317</b>	<b>86,589,412</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2017**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	166,621	-	-	166,621	-
Forensic Services	1,630,409	99,685	197,674	30,711	1,402,024
Medical: Contract Services	90,000	7,500	15,000	-	75,000
Mental Health: Contract Services	261,525	-	52,881	-	208,644
Environmental Health	2,129,201	160,076	283,978	401	1,844,822
Mental Health Facility	13,545,311	1,128,274	1,128,274	1,211	12,415,826
FEMA Disaster Grants	8,320	12,741	103,189	-	(94,869)
Community Development	6,787,320	397,229	424,078	486,450	5,876,792
Animal Control	990,086	67,776	182,213	528	807,345
Animal Shelter	3,978,988	297,079	453,460	85,686	3,439,842
Child Welfare	125,945	4,114	6,500	1,309	118,136
Welfare:					
Contract Services	1,069,373	-	217,562	-	851,811
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>30,783,099</u></b>	<b><u>2,174,474</u></b>	<b><u>3,064,809</u></b>	<b><u>772,917</u></b>	<b><u>26,945,373</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	737,198	57,093	97,538	348	639,312
Precinct 3 Recycling Center	616,896	55,517	114,766	2,740	499,390
Precinct 1 Recycling Center	176,963	12,466	22,916	311	153,736
<b><u>TOTAL CONSERVATION</u></b>	<b><u>1,531,057</u></b>	<b><u>125,076</u></b>	<b><u>235,220</u></b>	<b><u>3,399</u></b>	<b><u>1,292,438</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	9,798,994	732,975	1,235,012	2,690	8,561,292
Historical Commissions	111,935	-	50,301	-	61,634
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>9,910,929</u></b>	<b><u>732,975</u></b>	<b><u>1,285,313</u></b>	<b><u>2,690</u></b>	<b><u>8,622,926</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	9,120,200	53,420	(51,422)	2,155	9,169,467
County Engineer	2,353,096	139,040	246,332	244	2,106,520
Commissioner Pct 1	8,333,298	563,371	1,139,208	400,111	6,793,979
Commissioner Pct 2	8,425,516	324,598	732,858	467,378	7,225,280
Commissioner Pct 3	7,128,400	650,689	880,548	576,541	5,671,311
Commissioner Pct 4	9,344,672	537,978	1,090,113	460,250	7,794,309
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>44,705,182</u></b>	<b><u>2,269,096</u></b>	<b><u>4,037,637</u></b>	<b><u>1,906,679</u></b>	<b><u>38,760,866</u></b>
<b><u>DEBT SERVICE:</u></b>					
Principal	15,805,000	-	-	-	15,805,000
Interest	19,377,916	-	-	-	19,377,916
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>35,182,916</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>35,182,916</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>1,814,775</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,814,775</u></b>
<b><u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u></b>	<b><u>362,116,672</u></b>	<b><u>20,424,084</u></b>	<b><u>40,140,254</u></b>	<b><u>4,604,839</u></b>	<b><u>317,371,579</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2017**

	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	23,838,868	2,485,591	4,486,293	-	19,352,575
Retiree Health	3,458,000	251,537	557,208	-	2,900,792
Optional Health	295,488	87,554	155,056	-	140,432
Cobra Coverage	-	3,019	8,622	-	(8,622)
Employee Life	133,314	11,753	35,139	-	98,175
Risk Mgt - Workers Comp	775,000	7,069	407,286	6,584	361,130
Risk Mgt-Prop/Casltly/Liab	1,582,000	60,424	847,295	16,286	718,419
Wellness Clinic	-	192,160	287,729	-	(287,729)
<b>TOTAL GENERAL ADM</b>	<b>30,082,679</b>	<b>3,099,107</b>	<b>6,784,628</b>	<b>22,870</b>	<b>23,275,172</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>30,082,679</b>	<b>3,099,107</b>	<b>6,784,628</b>	<b>22,870</b>	<b>23,275,172</b>
<b><u>ENTERPRISE FUNDS</u></b>					
Montgomery County Toll Road Authority	2,029,064	76,255	76,255	612,905	1,339,904
<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,029,064</b>	<b>76,255</b>	<b>76,255</b>	<b>612,905</b>	<b>1,339,904</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, 2017**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>Revenue:</b>					
General Administration	-	-	-	-	-
249 Toll Project	-	-	87,300	-	(87,300)
Wetlands Mitigation	-	-	-	-	-
242 Toll Project	-	111,488	111,488	-	(111,488)
<b>Total Revenue</b>	<b>-</b>	<b>111,488</b>	<b>198,788</b>	<b>-</b>	<b>(198,788)</b>
<b>Expenses:</b>					
General Administration	900,278	-	-	-	900,278
249 Toll Project	874,401	65,747	65,747	612,905	195,749
Wetlands Mitigation	87,300	-	-	-	87,300
242 Toll Project	167,085	10,508	10,508	-	156,577
<b>Total Expenses</b>	<b>2,029,064</b>	<b>76,255</b>	<b>76,255</b>	<b>612,905</b>	<b>1,339,904</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 2 Months Ended November 30, 2017**

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

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of November 30, 2017**

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
<b>GENERAL OBLIGATION BONDS:</b>				
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	580,000
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	28,175,000
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	23,710,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	19,275,000
Refunding Bonds, Series 2014A	5.00	2014	2025	72,125,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	52,905,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	46,950,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	73,725,000
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<b>376,370,000</b>
<b>REVENUE BONDS:</b>				
Toll Revenue Bonds, Series 2009	3.00-5.00	2009	2032	12,565,000
Toll Revenue Bonds, Series 2010	3.00-5.00	2011	2021	3,855,000
<b>TOTAL REVENUE BONDS PAYABLE</b>				<b>16,420,000</b>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 2010	3.00-5.40	2010	2039	26,030,000
Series 2012	2.00-4.00	2012	2032	12,320,000
Series 2012A	2.00-5.00	2012	2023	12,400,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<b>50,750,000</b>
<b>TOTAL BONDED DEBT</b>				<b>\$ 443,540,000</b>