

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 6 Months Ended
March 31, 2020**

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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 April 22, 2020 for the month ended March 31, 2020.
This is unaudited information.*

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MONTGOMERY COUNTY, TEXAS
Unaudited Monthly Financial Report
As of March 31, 2020

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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

April 28, 2020

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 March 1, 2020 through March 31, 2020. 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 6 Months Ended March 31, 2020

	Total Governmental Funds	Montgomery County Toll Road Authority	Total
Assets:			
Cash	\$ 264,117,190	\$ 25,535,325	\$ 289,652,515
Investments, at Fair Value	202,021,881	30,683,562	232,705,443
Receivables:			
Taxes (net)	6,906,837	-	6,906,837
Accounts (net)	11,683	-	11,683
Due From Other Funds	118,646,913	-	118,646,913
Due From Other Governments	106,864	-	106,864
Prepaid Items	834,967	-	834,967
Capital Assets, net of accumulated depreciation	-	93,323,207	93,323,207
<u>Total Assets</u>	<u>592,646,335</u>	<u>149,542,094</u>	<u>742,188,429</u>
 <u>LIABILITIES AND FUND BALANCES:</u>			
Current Liabilities:			
Accounts Payable	1,143,466	-	1,143,466
Other Payables	2,305,717	182,667	2,488,384
Due to Other Funds	106,787,080	32,516,211	139,303,291
Due to Other Governments	13,170	-	13,170
Deferred Revenue	11,004,337	-	11,004,337
Revenue Bonds Payable	-	87,680,000	87,680,000
Unamortized Premium on Bonds	-	7,510,104	7,510,104
Total liabilities	<u>121,253,770</u>	<u>127,888,982</u>	<u>249,142,752</u>
Fund Balances:			
Net investment in capital assets	-	93,323,207	93,323,207
Reserved	232,030,401	-	232,030,401
Unreserved	239,362,164	(71,670,095)	167,692,069
Total Fund Balances	<u>471,392,565</u>	<u>21,653,112</u>	<u>493,045,677</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 592,646,335</u>	<u>\$ 149,542,094</u>	<u>\$ 742,188,429</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance
Governmental Funds and Montgomery County Toll Road Authority Enterprise Fund
For the 6 Months Ended March 31, 2020

	<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 Balance, 03/1/2020	\$ 249,215,683	\$ 42,480,430	\$ 24,322,138	\$ 170,932,953	\$ 26,642,581	\$ 486,951,204
Revenues/Other Financing Sources	\$ 8,510,760	\$ 2,919,053	\$ 482,599	\$ 193,779	\$ 327,932	\$ 12,106,191
Expenditures/Other Financing Uses	\$ (18,364,279)	\$ (6,284,198)	\$ (806)	\$ (3,015,547)	\$ (5,317,401)	\$ (27,664,830)
Fund Balance, 03/31/2020	<u>\$ 239,362,164</u>	<u>\$ 39,115,285</u>	<u>\$ 24,803,931</u>	<u>\$ 168,111,185</u>	<u>\$ 21,653,112</u>	<u>\$ 493,045,677</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 6 Months Ended March 31, 2020

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 2,968,551
Other Receivables	
Due From Other Funds	26,322,007
Prepaid Items	570,437
Capital Assets (net of accumulated depreciation):	
Buildings	757,030
Equipment	9,645
Total assets	<u>30,627,670</u>
 Liabilities:	
Current Liabilities:	
Accounts Payable	1,426,489
Other Payables	10,449,631
Due to General Fund	3,295,337
Due to Wellness Clinic	701,836
Total liabilities	<u>15,873,293</u>
 Net Position:	
Invested in capital assets	766,675
Unreserved	13,987,702
Total Net Position	<u><u>\$ 14,754,377</u></u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the 6 Months Ended March 31, 2020

	<u>Total Internal Service Funds</u>
Current Operating Revenues:	
Fees	\$ 3,353,343
Total Operating Revenues	<u>3,353,343</u>
Current Operating Expenses:	
Supplies	571
Services	5,057,109
Capital Outlay	8,236
Miscellaneous	100,000
Total Operating Expenses	<u>5,165,916</u>
Change in net position	(1,812,573)
Total Net Position - March 1, 2020	16,566,950
Total Net Position - March 31, 2020	<u><u>\$ 14,754,377</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 6 Months Ended March 31, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge	541,206	53,220	263,204	1,812	276,190
Human Resources	634,302	46,984	302,733	1,110	330,459
Risk Management	980,022	66,267	412,987	747	566,288
County Clerk	2,499,233	195,034	1,166,040	1,528	1,331,665
Collections	490,766	32,329	191,692	419	298,655
Veterans' Service	326,248	22,557	151,117	-	175,131
Information Technology Services	8,502,290	386,012	3,905,321	443,890	4,153,079
Purchasing Agent	1,179,272	89,175	554,868	168	624,236
Records Management & Preservation	5,518,928	86,421	510,036	4,191,195	817,697
Permits	518,928	37,383	230,837	824	287,267
Worthless Checks Division	32,355	2,523	15,517	-	16,838
County-Wide	13,068,985	590,815	1,840,210	8,253	11,220,522
<u>TOTAL GENERAL ADM</u>	<u>34,292,535</u>	<u>1,608,720</u>	<u>9,544,562</u>	<u>4,649,946</u>	<u>20,098,027</u>
<u>JUDICIAL:</u>					
County Court No1	533,338	40,566	249,126	15	284,197
County Court No2	928,893	71,166	436,113	168	492,612
County Court No3	843,986	63,819	397,351	3,621	443,014
County Court No4	541,102	40,726	253,378	50	287,674
County Court No5	521,357	39,357	241,653	710	278,994
9 th District Court	356,912	27,987	166,860	-	190,052
410 th District Court	499,478	37,491	233,281	-	266,197
221 st District Court	356,093	26,499	170,202	961	184,930
284 th District Court	752,041	57,070	350,933	-	401,108
359 th District Court	417,112	30,372	196,346	144	220,622
418 th District Court	663,986	49,864	304,439	1,062	358,485
435 th District Court	374,848	28,100	174,050	-	200,798
Court Operations	7,877,034	560,275	3,510,767	122,771	4,243,496
Drug Court	1,014,519	50,690	358,406	18,397	637,716
Office of Court Admin	920,604	52,553	326,430	31	594,143
District Attorney	12,794,142	984,898	5,960,348	28,176	6,805,618
District Clerk	3,735,470	274,712	1,729,440	1,416	2,004,614
Justice of Peace Pct 1	1,010,630	75,683	464,323	335	545,972
Justice of Peace Pct 2	711,184	42,012	301,951	9,550	399,683
Justice of Peace Pct 3	1,339,610	104,021	617,547	93	721,970
Justice of Peace Pct 4	1,098,888	83,810	483,648	236	615,004
Justice of Peace Pct 5	635,095	42,172	285,479	1,257	348,359
Judicial Technology	1,016,515	995	664,967	26,554	324,994
Court Technology County/District	19,052	1,748	6,730	2,197	10,125
Court Guardianship	30,000	496	17,086	-	12,914

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 6 Months Ended March 31, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Reporter Service Fund	141,843	7,899	53,235	-	88,608
Juvenile Case Manager	377,192	24,021	147,738	-	229,454
Justice Court Technology	110,306	2,472	57,126	8,408	44,772
Veterans Treatment Court	164,952	13,724	69,518	1,913	93,521
<u>TOTAL JUDICIAL</u>	<u>39,786,182</u>	<u>2,835,198</u>	<u>18,351,147</u>	<u>228,065</u>	<u>21,206,970</u>
<u>LEGAL:</u>					
County Attorney	3,585,108	264,433	1,699,673	809	1,884,626
Law Library	296,491	30,878	145,371	486	150,634
Alternate Dispute Resolution	150,000	17,375	62,690	-	87,310
<u>TOTAL LEGAL</u>	<u>4,031,599</u>	<u>312,686</u>	<u>1,907,734</u>	<u>1,295</u>	<u>2,122,570</u>
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	<u>1,506,619</u>	<u>307,711</u>	<u>1,496,493</u>	<u>7,354</u>	<u>2,772</u>
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	2,147,019	165,039	981,401	15	1,165,603
Budget Office	335,947	24,903	152,677	28	183,242
Financial Technology	587,945	-	113,750	464,021	10,174
County Treasurer	735,728	55,359	348,181	301	387,246
Economic Development	2,390,174	1,848,463	1,848,463	-	541,711
Tax Assessor-Collector	4,854,116	347,583	2,117,214	21,214	2,715,688
<u>TOTAL FINANCIAL ADM</u>	<u>11,050,929</u>	<u>2,441,347</u>	<u>5,561,686</u>	<u>485,579</u>	<u>5,003,664</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	3,438,714	256,392	1,458,554	40,943	1,939,217
Building Maintenance	6,195,237	462,879	2,805,762	174,078	3,215,397
Precinct 2 Parks and Comm. Center	125,028	8,602	62,441	658	61,929
Precinct 3 Parks and Comm. Center	874,530	55,310	366,702	268	507,560
Precinct 4 Parks and Comm. Center	1,066,587	88,717	512,264	13,752	540,571
Jail	27,727,825	90,367	12,476,735	29,593	15,221,497
Convention Center Complex	1,291,001	90,367	526,553	9,151	755,297
<u>TOTAL PUBLIC FACILITIES</u>	<u>40,718,922</u>	<u>1,052,634</u>	<u>18,209,011</u>	<u>268,443</u>	<u>22,241,468</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	2,062,990	140,889	1,063,162	72,030	927,798
Constable Pct 1	5,552,913	362,771	2,336,522	352,279	2,864,112
Constable Pct 2	2,225,789	195,938	1,073,790	43,267	1,108,732
Constable Pct 3	6,533,289	528,443	3,132,619	113,443	3,287,227
Constable Pct 4	4,795,639	373,915	2,109,025	215,734	2,470,880
Constable Pct 5	4,890,020	327,867	2,206,265	108,141	2,575,614
Sheriff	67,923,772	4,751,109	30,360,669	2,895,439	34,667,664
Sheriff Commissary	1,786,147	12,371	1,009,308	371,220	405,619
Law Enforcement Technology	1,309,769	5,776	488,022	393,618	428,129
Juvenile Services	9,506,517	659,399	3,941,902	203,817	5,360,798
Adult Services	5,451,823	359,193	2,278,556	750	3,172,517
Emergency Management	6,571,763	92,952	1,737,468	624,077	4,210,218
Department of Public Safety	122,689	9,521	58,080	-	64,609
Forfeitures	1,327,430	25,490	766,588	12,868	547,974
Justice Court Building Security	37,381	4,016	15,921	6,800	14,660
Courthouse Security	370,000	37,758	159,886	13,857	196,257
<u>TOTAL PUBLIC SAFETY</u>	<u>120,467,931</u>	<u>7,887,408</u>	<u>52,737,783</u>	<u>5,427,340</u>	<u>62,302,808</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 6 Months Ended March 31, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Forensic Services	2,245,138	151,116	1,012,893	-	1,232,245
Medical: Contract Services	90,000	7,500	45,000	-	45,000
Mental Health: Contract Services	221,525	-	108,204	-	113,321
Environmental Health	2,178,691	153,444	971,088	21,044	1,186,559
Mental Health Facility	15,256,015	1,297,515	6,443,461	1,293,725	7,518,829
FEMA Disaster Grants	17,677,672	163,906	176,784	399,805	17,101,083
Community Development	12,947,022	806,216	1,984,491	1,550,035	9,412,496
Animal Services	5,193,831	353,655	2,204,998	327,213	2,661,620
Animal Shelter	259,106	4,503	93,469	2,029	163,608
Child Welfare	107,539	5,075	22,776	583	84,180
Welfare:					
Contract Services	1,049,373	136,976	518,437	-	530,936
Precinct 4 EMCID Grant	4,948	-	4,948	-	-
Precinct 3 Vector Control Grant	79,750	40,858	40,859	17,132	21,759
<u>TOTAL HEALTH/WELFARE</u>	<u>57,310,610</u>	<u>3,120,764</u>	<u>13,627,408</u>	<u>3,611,566</u>	<u>40,071,636</u>
<u>CONSERVATION:</u>					
Extension Agent	770,409	58,457	341,623	117	428,669
Precinct 3 Recycling Center	859,838	63,986	397,617	54,321	407,900
Precinct 1 Recycling Center	418,077	29,692	184,980	250	232,847
<u>TOTAL CONSERVATION</u>	<u>2,048,324</u>	<u>152,135</u>	<u>924,220</u>	<u>54,688</u>	<u>1,069,416</u>
<u>CULTURE & RECREATION:</u>					
IT Library	111,738	-	48,025	27,417	36,296
Memorial Library	10,486,969	732,782	4,574,067	152,573	5,760,329
Historical Commissions	229,844	3,750	185,000	1,254	43,590
<u>TOTAL CULTURE & RECREATION</u>	<u>10,828,551</u>	<u>736,532</u>	<u>4,807,092</u>	<u>181,244</u>	<u>5,840,215</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	9,153,085	66,779	407,445	18,825	8,726,815
IT Traffic Operations	1,232,561	56,103	526,737	-	705,824
County Engineer	2,407,298	135,646	797,872	370	1,609,056
Commissioner Pct 1	8,625,947	581,528	3,569,093	237,146	4,819,708
Commissioner Pct 2	8,901,987	471,720	4,799,301	-	4,102,686
Commissioner Pct 3	6,679,378	422,037	2,608,002	716,196	3,355,180
Commissioner Pct 4	9,527,326	488,250	3,361,719	375,627	5,789,980
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>46,527,582</u>	<u>2,222,063</u>	<u>16,070,169</u>	<u>1,348,164</u>	<u>29,109,249</u>
<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>	<u>36,955,247</u>	<u>806</u>	<u>25,058,087</u>	<u>-</u>	<u>11,897,160</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>551,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>551,487</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>406,076,518</u>	<u>22,678,004</u>	<u>168,295,392</u>	<u>16,263,684</u>	<u>221,517,442</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 6 Months Ended March 31, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
INTERNAL SERVICE FUNDS					
GENERAL ADMINISTRATION:					
Employee Health	-	3,835,667	17,751,113	-	(17,751,113)
Retiree Health	-	531,963	2,075,772	-	(2,075,772)
Optional Health	-	334,759	1,096,257	-	(1,096,257)
Cobra Coverage	-	4,012	13,311	-	(13,311)
Employee Life	-	25,381	87,988	-	(87,988)
Risk Mgt - Workers Comp	-	50,789	501,479	7,280	(508,759)
Risk Mgt-Prop/Casltly/Liab	-	269,565	815,737	229,634	(1,045,371)
Wellness Clinic	-	113,780	701,837	90,082	(791,919)
TOTAL GENERAL ADM	-	5,165,916	23,043,494	326,996	(23,370,490)
TOTAL INTERNAL SERVICE FUNDS	-	5,165,916	23,043,494	326,996	(23,370,490)
ENTERPRISE FUNDS					
Montgomery County Toll Road Authority	37,677,307	5,317,401	15,678,228	10,594,717	11,404,362
TOTAL ENTERPRISE FUNDS	37,677,307	5,317,401	15,678,228	10,594,717	11,404,362

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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 6 Months Ended March 31, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
Revenue:					
249 Toll Project	-	11,306	417,851	-	(417,851)
249 Toll Operations	5,272,250	291,826	667,923	-	4,604,327
242 Toll Project	17,424	13,219	42,320	-	(24,896)
Debt Service SH 249	-	11,581	208,783	-	(208,783)
Total Revenue	5,289,674	327,932	1,336,877	-	3,952,797
Expenses:					
249 Toll Project	32,297,958	3,086,562	15,560,873	10,594,717	6,142,368
249 Toll Operations	2,809,780	38,822	72,539	-	2,737,241
Wetlands Mitigation	87,300	-	-	-	87,300
242 Toll Project	19,799	17	44,816	-	(25,017)
Debt Service SH 249	2,462,470	2,192,000	-	-	2,462,470
Total Expenses	37,677,307	5,317,401	15,678,228	10,594,717	11,404,362

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 6 Months Ended March 31, 2020

	Transfers In	Transfers Out
General Fund	\$ -	\$ 100,000
Jury	100,000	-
Debt Service	\$ 210,644	\$ -
Certificates of Obligation, Series 2012A	-	210,644
TOTAL FINANCING USES	\$ 310,644	\$ 310,644

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of March 31, 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 2014	1.75-2.27	2014	2020	-
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	70,660,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	43,395,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
Road Bonds, Series 2018B	4.00-5.00	2018	2043	88,510,000
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

MONTGOMERY COUNTY TOLL ROAD AUTHORITY
Schedule of Bond Indebtedness
As of March 31, 2020

	<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 6 Months Ended March 31, 2020

	<u>Cash</u>	<u>Investment</u>
General Ledger Balance	289,652,515	232,705,443
Additions		
Accounts Classified as Investments for Treasurer but Cash for County		9,300,498
Investments called to maturity and not disbursed		(7,852,913)
Agency Accounts controlled by Treasurer	12,378,374	
Interfund Paybacks for Special Revenue Funds		
Subtractions:		
Attorney Administration Fund	(9,941)	
Sheriff Forfeitures Fund	(2,529,152)	
Elections Service Contract Fund	(916,504)	
Sheriff Commissary Fund	(1,059,557)	
Accounts Classified as Investments for Treasurer but Cash for County	(9,300,498)	
Agency Accounts		
Cash on Hand (various funds)	(34,180)	
Deposits in Transit credit cards	14	
Deposit in Transit Road and Bridge Fund	30,951	
Accounts not handled by Treasurer		
SIT Escrow		
County Attorney Discretionary	(366,305)	
District Attorney State	(135,290)	
	<u>(10,962)</u>	
	287,699,465	<u>234,153,028</u>
Statement of Balances	287,699,465	234,153,029
Variance	-	(1)

Variance exists due to rounding of amounts