

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the Month Ended
December 2015**

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 December 2015

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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

April 26, 2016

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 December 1, 2015 through December 31, 2015. 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 3 Months Ended December 2015

	<u>Total Governmental Funds</u>
Assets:	
Cash	\$ 46,825,355
Investments, at Fair Value	226,561,868
Receivables:	
Taxes (net)	5,862,644
Accounts (net)	3,754
Due From Other Funds	122,337,270
Prepaid Items	194,925
<u>Total Assets</u>	<u>401,785,816</u>
 <u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	6,385,423
Other Payables	1,666,938
Due to Other Funds	148,323,287
Due to Other Governments	11,570
Deferred Revenue	(2,793,428)
Total liabilities	153,593,790
Fund Balances:	
Reserved	110,676,084
Unreserved	137,515,942
Total Fund Balances	248,192,026
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 401,785,816</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - Governmental Funds
For the 3 Months Ended December 2015

	<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, 12/1/2015	\$ 83,863,831	\$ 40,870,944	\$ 34,758,177	\$ 13,689,982	\$ 173,182,934
Revenues/Other Financing Sources	\$ 72,917,680	\$ 14,227,606	\$ 13,230,176	\$ 1,102	\$ 100,376,564
Expenditures/Other Financing Uses	\$ (19,265,569)	\$ (6,090,931)	\$ -	\$ (10,972)	\$ (25,367,472)
Fund Balance, 12/31/2015	<u>\$ 137,515,942</u>	<u>\$ 49,007,619</u>	<u>\$ 47,988,353</u>	<u>\$ 13,680,112</u>	<u>\$ 248,192,026</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 3 Months Ended December 2015

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 684,163
Receivables:	
Accounts (net)	753,453
<hr/>	
Due From Other Funds	36,940,036
Capital Assets (net of accumulated depreciation):	
Buildings	834,951
Improvements	957
Equipment	69,977
Total assets	<u>39,283,537</u>
Liabilities:	
Current Liabilities:	
Accounts Payable	677,298
Other Payables	4,600,318
Due to General Fund	3,489,127
Due to Wellness Clinic	3,384,629
Total liabilities	<u>12,151,372</u>
Net Position:	
Invested in capital assets	905,885
Unreserved	26,226,280
Total Net Position	<u>\$ 27,132,165</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the 3 Months Ended December 2015

	<u>Total Internal Service Funds</u>
Current Operating Revenues:	
Fees	\$ 2,030,806
Miscellaneous	2,250
Total Operating Revenues	2,033,056
 Current Operating Expenses:	
Supplies	616
Services	2,322,150
Total Operating Expenses	2,322,766
Change in net position	(289,710)
Total Net Position - December 1, 2015	27,421,875
Total Net Position - December 31, 2015	\$ 27,132,165

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BUDGET STATUS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 2015

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge	631,936	41,844	118,343	1,003	512,590
Human Resources	614,384	43,127	117,503	181	496,700
Risk Management	946,348	67,321	188,585	7,147	750,616
County Clerk	2,467,542	176,981	516,414	1,420	1,949,708
Collections	450,233	30,502	87,426	306	362,501
Veterans' Service	235,443	17,698	54,684	-	180,759
Information Technology Services	6,779,868	1,092,235	1,784,605	590,009	4,405,254
Purchasing Agent	1,338,802	92,243	262,439	2,254	1,074,109
Records Management & Preservation	622,950	24,749	77,281	50,093	495,576
Permits	427,768	31,735	90,604	78	337,086
Worthless Checks Division	58,737	4,495	13,100	-	45,637
County-Wide	17,107,261	448,874	5,562,584	8,695	11,535,982
<u>TOTAL GENERAL ADM</u>	<u>31,681,272</u>	<u>2,071,804</u>	<u>8,873,568</u>	<u>661,186</u>	<u>22,146,518</u>
<u>JUDICIAL:</u>					
County Court No1	485,786	35,702	105,414	-	380,372
County Court No2	812,818	61,734	175,372	46	637,400
County Court No3	752,931	56,049	162,806	-	590,125
County Court No4	504,795	37,949	109,172	-	395,623
County Court No5	486,366	35,439	104,479	87	381,800
9 th District Court	307,461	22,605	66,116	358	240,987
410 th District Court	380,764	28,158	81,105	354	299,305
221 st District Court	333,812	24,590	71,503	134	262,175
284 th District Court	734,157	54,773	158,563	709	574,885
359 th District Court	385,937	29,169	82,444	272	303,221
418 th District Court	606,774	45,880	132,475	94	474,205
435 th District Court	255,312	21,588	54,566	-	200,746
Court Operations	7,503,450	356,773	1,265,111	162,727	6,075,612
Indigent Defense	130,068	14,333	36,601	622	92,845
Mental Health Court Services	271,581	9,031	26,721	-	244,860
Urban Counties Tech Share	100,857	-	-	-	-
Drug Court	1,004,862	126,792	225,095	382	779,385
Office of Court Admin	449,208	26,663	82,030	63	367,115
District Attorney	10,455,230	795,834	2,268,421	7,349	8,179,460
District Clerk	3,606,688	263,958	761,517	47,172	2,797,999
Justice of Peace Pct 1	802,257	56,973	165,463	12,228	624,566
Justice of Peace Pct 2	507,673	27,984	102,623	-	405,050
Justice of Peace Pct 3	981,158	78,180	215,602	35	765,521
Justice of Peace Pct 4	862,809	70,162	187,411	434	674,964
Justice of Peace Pct 5	498,129	38,452	112,614	-	385,515
Judicial Technology	525,300	356,473	356,473	-	168,827
Court Technology County/District	8,200	375	669	104	7,427

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 2015

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Guardianship	2,684	-	2,684	-	-
Court Reporter Service Fund	141,774	8,762	23,427	1,084	117,263
Juvenile Case Manager	281,006	26,637	56,859	-	224,147
Justice Court Technology	45,966	1,119	15,080	29,133	1,753
<u>TOTAL JUDICIAL</u>	<u>33,692,313</u>	<u>2,355,289</u>	<u>6,851,274</u>	<u>263,283</u>	<u>26,476,899</u>
<u>LEGAL:</u>					
County Attorney	3,225,347	210,561	648,255	3,543	2,573,549
Law Library	300,517	28,904	59,568	1,980	238,969
Alternate Dispute Resolution	129,500	11,776	24,000	-	105,500
<u>TOTAL LEGAL</u>	<u>3,655,364</u>	<u>251,241</u>	<u>731,823</u>	<u>5,523</u>	<u>2,918,018</u>
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	<u>1,371,768</u>	<u>111,640</u>	<u>410,210</u>	<u>173,922</u>	<u>787,636</u>
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	2,243,070	160,032	470,578	30	1,772,462
Financial Technology	650,000	-	-	159,330	490,670
County Treasurer	711,667	48,273	137,968	-	573,699
Tax Assessor-Collector	4,442,798	307,481	903,841	27,004	3,511,953
<u>TOTAL FINANCIAL ADM</u>	<u>8,047,535</u>	<u>515,786</u>	<u>1,512,387</u>	<u>186,364</u>	<u>6,348,784</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	3,231,509	245,435	669,166	14,511	2,547,832
Building Maintenance	6,079,226	393,609	1,010,294	249,015	4,819,917
Precinct 3 Parks and Comm. Center	766,268	38,017	86,771	16,386	663,111
Precinct 4 Parks and Comm. Center	12,150	-	-	61	12,089
Jail	40,107,231	4,283,365	6,562,363	166,235	33,378,633
Civic Center	1,339,044	85,773	236,412	90,151	1,012,481
<u>TOTAL PUBLIC FACILITIES</u>	<u>51,535,428</u>	<u>5,046,199</u>	<u>8,565,006</u>	<u>536,359</u>	<u>42,434,063</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	1,676,669	120,486	336,881	93,991	1,245,797
Constable Pct 1	3,754,327	302,250	822,334	20,643	2,911,350
Constable Pct 2	1,744,042	120,258	392,174	15,229	1,336,639
Constable Pct 3	3,470,990	275,795	774,050	21,535	2,675,405
Constable Pct 4	3,380,240	263,864	769,390	78,045	2,532,805
Constable Pct 5	2,477,388	181,173	501,336	10,651	1,965,401
Sheriff	51,355,121	3,359,411	10,350,589	415,529	40,589,003
Sheriff Commissary	663,497	48,467	108,004	-	555,493
Juvenile Services	8,279,931	548,779	1,563,612	52,050	6,664,269
Adult Services	504,326	37,061	95,871	644	407,811
Emergency Management	2,843,670	299,684	464,485	424,220	1,954,965
Department of Public Safety	113,276	8,647	24,904	-	88,372
Forfeitures	879,363	72,417	241,406	23,917	614,040
Courthouse Security	475,000	12,374	49,217	31,042	394,741
Law Enforcement Technology	2,814,981	639,996	-	639,996	2,174,985
<u>TOTAL PUBLIC SAFETY</u>	<u>84,432,821</u>	<u>6,290,662</u>	<u>16,494,253</u>	<u>1,827,492</u>	<u>66,111,076</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 2015

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,747,625	1,426,472	59,685	1,567,287	120,653
Forensic Services	1,532,226	96,311	238,336	11,251	1,282,639
Medical: Contract Services	90,000	7,500	22,500	-	67,500
Mental Health: Contract Services	278,525	-	52,259	2,711	223,555
Environmental Health	2,083,677	158,744	447,152	290	1,636,235
Mental Health Facility	13,167,136	1,093,050	2,211,375	-	10,955,761
Community Development	5,279,007	293,850	1,449	-	5,277,558
Animal Control	1,024,517	63,477	252,491	4,721	767,305
Animal Shelter	1,591,171	140,541	320,608	74,503	1,196,060
Child Welfare	110,999	2,951	5,810	699	104,490
Welfare:					
Contract Services	1,018,762	-	227,343	-	791,419
<u>TOTAL HEALTH/WELFARE</u>	<u>27,923,645</u>	<u>3,282,896</u>	<u>3,839,008</u>	<u>1,661,462</u>	<u>22,423,175</u>
<u>CONSERVATION:</u>					
Extension Agent	734,114	53,079	149,826	941	583,347
Precinct 3 Recycling Center	633,075	67,019	137,301	1,252	494,522
<u>TOTAL CONSERVATION</u>	<u>1,367,189</u>	<u>120,098</u>	<u>287,127</u>	<u>2,193</u>	<u>1,077,869</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	9,722,358	632,700	1,980,311	99,320	7,642,727
Historical Commissions	85,000	39,051	40,918	80	44,002
<u>TOTAL CULTURE & RECREATION</u>	<u>9,807,358</u>	<u>671,751</u>	<u>2,021,229</u>	<u>99,400</u>	<u>7,686,729</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	14,253,136	134,853	257,405	2,340,653	11,655,078
County Engineer	1,899,360	137,966	389,405	14,221	1,495,734
Commissioner Pct 1	8,485,763	429,540	1,353,669	7,651,851	(519,757)
Commissioner Pct 2	10,709,815	1,741,923	2,453,611	27,885	8,228,319
Commissioner Pct 3	7,501,295	383,282	947,894	1,520,458	5,032,943
Commissioner Pct 4	8,366,442	610,684	1,931,794	226,916	6,207,732
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>51,215,811</u>	<u>3,438,248</u>	<u>7,333,778</u>	<u>11,781,984</u>	<u>32,100,049</u>
<u>DEBT SERVICE:</u>					
Reserve for Fund Balance	12,000,000	-	-	-	12,000,000
Principal	21,360,000	-	-	-	21,360,000
Interest	17,699,724	-	672	-	17,699,052
<u>TOTAL DEBT SERVICE</u>	<u>51,059,724</u>	<u>-</u>	<u>672</u>	<u>-</u>	<u>51,059,052</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>634,195</u>	<u>-</u>	<u>-</u>	<u>845</u>	<u>633,350</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>356,424,423</u>	<u>24,155,614</u>	<u>56,920,335</u>	<u>17,200,013</u>	<u>282,203,218</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 2015

	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	1,847,582	5,035,604	-	18,803,264
Retiree Health	2,660,000	112,144	404,844	-	2,255,156
Optional Health	295,488	73,215	194,489	-	100,999
Cobra Coverage	-	7,491	20,461	-	(20,461)
Employee Life	133,314	11,126	33,115	-	100,199
Risk Mgt - Workers Comp	775,000	150,000	535,524	-	239,476
Risk Mgt-Prop/Casltly/Liab	1,500,000	29,025	809,800	17,026	673,174
Wellness Clinic	-	92,184	276,602	-	(276,602)
TOTAL GENERAL ADM	29,202,670	2,322,767	7,310,439	17,026	21,875,205
TOTAL INTERNAL SERVICE FUNDS	29,202,670	2,322,767	7,310,439	17,026	21,875,205
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	5,024,902	128,201	189,082	1,574,962	3,260,858
TOTAL ENTERPRISE FUNDS	5,024,902	128,201	189,082	1,574,962	3,260,858

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SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 3 Months Ended December 2015

	Transfers In	Transfers Out
General Fund	\$ -	\$ -
TOTAL FINANCING USES	\$ -	\$ -

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of December 2015

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Road Bonds Fixed Rate, Series 2006A	4.00-5.00	2006	2027	490,000
Road Bonds Adjustable Rate, Series 2006B	4.75	2006	2030	20,195,000
Refunding Bonds, Series 2007	4.00-5.50	2007	2026	35,375,000
Road Bonds, Series 2008A	3.50-5.25	2008	2030	3,900,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	3,130,000
Road Bonds Adjustable Rate, Series 2008B	5.12-5.25	2008	2032	34,705,000
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	43,380,000
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	26,965,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	27,765,000
Refunding Bonds, Series 2014A	5.00	2014	2025	73,510,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				269,415,000
REVENUE BONDS:				
Toll Revenue Bonds, Series 2009	3.00-5.00	2009	2032	24,765,000
Toll Revenue Bonds, Series 2010	3.00-5.00	2011	2021	19,940,000
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2012	3.00-5.00	2012	2023	15,880,000
TOTAL REVENUE BONDS PAYABLE				60,585,000
CERTIFICATES OF OBLIGATION:				
Series 2006	3.75-5.00	2006	2027	830,000
Series 2007	4.00-4.63	2008	2027	4,945,000
Series 2008	3.50-5.25	2008	2027	9,360,000
Series 2010	3.00-5.40	2010	2039	29,580,000
Series 2012	2.00-4.00	2012	2032	13,395,000
Series 2012A	2.00-5.00	2012	2023	12,890,000
TOTAL CERTIFICATES OF OBLIGATION				71,000,000
TOTAL BONDED DEBT				\$ 401,000,000