

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the Month Ended
November 30, 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 November 30, 2015

TABLE OF CONTENTS

	Page
County Auditor's Letter of Transmittal	i
<u>FINANCIAL STATEMENTS</u>	
Consolidated Balance Sheet, All Funds	2
Changes in Fund Balance, All Funds	3
Statement of Net Position - Internal Service Funds	4
Statement of Changes in Net Position - Internal Service Funds	5
<u>BUDGET STATUS</u>	
Schedule of Expenditures - All Departments - Budget and Year-to-Date Actual	8-11
<u>SCHEDULES</u>	
Transfers In and Out - By Fund	13
Schedule of Bond Indebtedness	14

This page left blank intentionally.



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

Phyllis L. Martin
County Auditor

Angela H. Blocker
1st Assistant County Auditor

April 12, 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 November 1, 2015 through November 30, 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

PLM/mg

FINANCIAL STATEMENTS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
Governmental Funds
For the 2 Months Ended November 30, 2015

	<u>Total Governmental Funds</u>
Assets:	
Cash	\$ 32,534,932
Investments, at Fair Value	172,611,095
Receivables:	
Taxes (net)	5,862,646
Accounts (net)	3,094
Due From Other Funds	91,849,787
Prepaid Items	192,207
<u>Total Assets</u>	303,053,761
 <u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	1,829,631
Other Payables	1,652,837
Due to Other Funds	117,990,445
Due to Other Governments	10,470
Deferred Revenue	12,094,340
Total liabilities	133,577,723
Fund Balances:	
Reserved	89,319,103
Unreserved	80,156,935
Total Fund Balances	169,476,038
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ 303,053,761

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - Governmental Funds
For the 2 Months Ended November 30, 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, 11/1/2015	\$ 82,242,658	\$ 39,387,528	\$ 32,897,965	\$ 13,893,416	\$ 168,421,567
Revenues/Other Financing Sources	\$ 11,193,016	\$ 6,300,867	\$ 1,860,212	\$ 610	\$ 19,354,705
Expenditures/Other Financing Uses	\$ (13,278,739)	\$ (4,817,451)	\$ -	\$ (204,044)	\$ (18,300,234)
Fund Balance, 11/30/2015	<u>\$ 80,156,935</u>	<u>\$ 40,870,944</u>	<u>\$ 34,758,177</u>	<u>\$ 13,689,982</u>	<u>\$ 169,476,038</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 2 Months Ended November 30, 2015

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 684,163
Receivables:	
Accounts (net)	753,453
<hr/>	
Due From Other Funds	36,590,854
Capital Assets (net of accumulated depreciation):	
Buildings	834,951
Improvements	957
Equipment	69,977
Total assets	<u>38,934,355</u>
Liabilities:	
Current Liabilities:	
Accounts Payable	355,160
Other Payables	4,600,318
Due to General Fund	3,255,750
Due to Wellness Clinic	3,301,252
Total liabilities	<u>11,512,480</u>
Net Position:	
Invested in capital assets	905,885
Unreserved	26,515,990
Total Net Position	<u>\$ 27,421,875</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the 2 Months Ended November 30, 2015

	<u>Total Internal Service Funds</u>
Current Operating Revenues:	
Fees	\$ 2,035,206
Miscellaneous	2,264
Total Operating Revenues	2,037,470
Current Operating Expenses:	
Supplies	953
Services	2,542,178
Total Operating Expenses	2,543,131
Change in net position	(505,661)
Total Net Position - November 1, 2015	27,927,536
Total Net Position - November 30, 2015	\$ 27,421,875

This page left blank intentionally.

BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2015

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge	631,885	42,032	76,499	2,471	552,915
Human Resources	614,384	41,320	74,376	7	540,001
Risk Management	946,006	65,324	121,265	4,524	820,217
County Clerk	2,466,122	187,696	339,434	1,595	2,125,093
Collections	450,233	31,824	56,924	1,026	392,283
Veterans' Service	235,443	21,279	36,987	120	198,336
Information Technology Services	6,778,713	439,408	692,370	555,385	5,530,958
Purchasing Agent	1,336,506	90,564	170,197	2,357	1,163,952
Records Management & Preservation	622,950	28,867	52,534	11,155	559,261
Permits	427,768	31,563	58,869	1,213	367,686
Worthless Checks Division	59,362	4,495	8,605	-	50,757
County-Wide	17,104,577	163,905	5,110,726	12,948	11,980,903
<u>TOTAL GENERAL ADM</u>	<u>31,673,949</u>	<u>1,148,277</u>	<u>6,798,786</u>	<u>592,801</u>	<u>24,282,362</u>
<u>JUDICIAL:</u>					
County Court No1	485,786	36,064	69,713	-	416,073
County Court No2	812,818	61,343	113,638	-	699,180
County Court No3	752,591	56,152	106,758	-	645,833
County Court No4	504,735	39,398	71,223	944	432,568
County Court No5	486,366	35,438	69,039	14	417,313
9 th District Court	307,461	25,420	43,512	37	263,912
410 th District Court	380,764	30,525	52,947	17	327,800
221 st District Court	333,812	24,392	46,914	87	286,811
284 th District Court	734,444	54,970	103,790	270	630,384
359 th District Court	385,937	28,731	53,274	901	331,762
418 th District Court	606,774	45,264	86,595	445	519,734
435 th District Court	255,312	18,646	32,978	-	222,334
Court Operations	7,503,450	339,901	908,337	74,451	6,520,662
Indigent Defense	130,068	11,330	22,268	-	107,800
Mental Health Court Services	271,581	8,828	17,690	-	253,891
Urban Counties Tech Share	100,857	-	-	-	-
Drug Court	1,004,862	60,491	98,303	9,959	896,600
Office of Court Admin	449,235	31,601	55,367	-	393,868
District Attorney	10,447,442	788,854	1,472,587	15,297	8,959,558
District Clerk	3,603,078	258,431	497,560	46,600	3,058,918
Justice of Peace Pct 1	802,257	53,931	108,490	1,459	692,308
Justice of Peace Pct 2	507,673	38,382	74,639	-	433,034
Justice of Peace Pct 3	981,158	77,320	137,422	42	843,694
Justice of Peace Pct 4	862,809	63,208	117,249	6,621	738,939
Justice of Peace Pct 5	496,238	39,225	74,162	1,026	421,050
Judicial Technology	525,300	-	-	-	525,300
Court Technology County/District	8,200	295	295	64	7,841

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2015

Page 2 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Guardianship	2,684	400	2,684	-	-
Court Reporter Service Fund	141,774	6,857	14,665	360	126,749
Juvenile Case Manager	281,006	16,683	30,221	-	250,785
Justice Court Technology	44,884	37	74,391	30,215	(59,722)
<u>TOTAL JUDICIAL</u>	<u>33,677,856</u>	<u>2,251,822</u>	<u>4,556,416</u>	<u>188,745</u>	<u>28,831,838</u>
<u>LEGAL:</u>					
County Attorney	3,155,347	221,243	437,695	1,988	2,715,664
Law Library	289,620	19,880	30,664	856	258,100
Alternate Dispute Resolution	129,500	12,224	12,224	-	117,276
<u>TOTAL LEGAL</u>	<u>3,574,467</u>	<u>253,347</u>	<u>480,583</u>	<u>2,844</u>	<u>3,091,040</u>
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	<u>1,369,836</u>	<u>187,453</u>	<u>298,569</u>	<u>10,822</u>	<u>1,060,445</u>
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	2,242,935	162,597	310,547	198	1,932,190
Financial Technology	650,000	-	-	159,330	490,670
County Treasurer	711,667	47,726	89,695	386	621,586
Tax Assessor-Collector	4,420,399	331,808	596,360	12,280	3,811,759
<u>TOTAL FINANCIAL ADM</u>	<u>8,025,001</u>	<u>542,131</u>	<u>996,602</u>	<u>172,194</u>	<u>6,856,205</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	3,230,536	234,647	423,731	33,849	2,772,956
Building Maintenance	6,034,218	436,231	616,685	174,541	5,242,992
Precinct 3 Parks and Comm. Center	533,536	26,281	48,753	22,614	462,169
Jail	39,948,816	1,775,564	2,278,998	152,642	37,517,176
Civic Center	1,317,887	86,476	150,639	92,092	1,075,156
<u>TOTAL PUBLIC FACILITIES</u>	<u>51,064,993</u>	<u>2,559,199</u>	<u>3,518,806</u>	<u>475,738</u>	<u>47,070,449</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	1,672,319	126,004	216,395	95,609	1,360,315
Constable Pct 1	3,746,223	277,507	520,083	16,128	3,210,012
Constable Pct 2	1,740,212	164,612	271,915	15,221	1,453,076
Constable Pct 3	3,454,562	267,733	498,255	39,185	2,917,122
Constable Pct 4	3,354,999	285,511	505,527	66,505	2,782,967
Constable Pct 5	2,426,740	174,363	320,164	12,164	2,094,412
Sheriff	50,641,162	4,098,785	6,991,667	441,983	43,207,512
Sheriff Commissary	663,497	30,847	59,537	-	603,960
Juvenile Services	8,243,119	573,791	1,014,832	27,894	7,200,393
Adult Services	504,326	27,136	58,810	4,662	440,854
Emergency Management	2,446,357	122,405	164,802	376,201	1,905,354
Department of Public Safety	113,276	8,647	16,257	-	97,019
Forfeitures	877,813	19,957	168,989	-	708,824
Courthouse Security	475,000	14,187	36,843	15,800	422,357
Law Enforcement Technology	2,814,981	-	-	-	-
<u>TOTAL PUBLIC SAFETY</u>	<u>83,174,586</u>	<u>6,191,485</u>	<u>10,844,076</u>	<u>1,111,352</u>	<u>68,404,177</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2015

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,647,375	-	-	-	1,647,375
Forensic Services	1,463,624	82,182	142,024	5,378	1,316,222
Medical: Contract Services	90,000	7,500	15,000	-	75,000
Mental Health: Contract Services	278,525	-	52,259	2,711	223,555
Environmental Health	2,082,671	155,051	288,408	1,279	1,792,984
Mental Health Facility	13,167,136	1,118,325	1,118,325	1,211	12,047,600
Community Development	5,221,625	41,393	(3,969)	274,597	4,950,997
Animal Control	1,023,834	132,282	189,014	808	834,012
Animal Shelter	1,591,171	178,056	180,068	6,996	1,404,107
Child Welfare	110,999	2,704	2,859	299	107,841
Welfare:					
Contract Services	1,018,762	67,461	227,343	-	791,419
<u>TOTAL HEALTH/WELFARE</u>	<u>27,695,722</u>	<u>1,784,954</u>	<u>2,211,331</u>	<u>293,279</u>	<u>25,191,112</u>
<u>CONSERVATION:</u>					
Extension Agent	733,561	50,199	96,748	8,304	628,509
Precinct 3 Recycling Center	621,309	42,617	70,282	260	550,767
<u>TOTAL CONSERVATION</u>	<u>1,354,870</u>	<u>92,816</u>	<u>167,030</u>	<u>8,564</u>	<u>1,179,276</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	9,636,252	681,613	1,347,611	86,750	8,201,891
Historical Commissions	85,000	-	1,866	1,416	81,718
<u>TOTAL CULTURE & RECREATION</u>	<u>9,721,252</u>	<u>681,613</u>	<u>1,349,477</u>	<u>88,166</u>	<u>8,283,609</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	11,958,807	87,409	122,553	2,358,345	9,477,909
County Engineer	1,885,391	141,111	251,439	13,350	1,620,602
Commissioner Pct 1	8,485,763	517,136	924,129	7,639,107	(77,473)
Commissioner Pct 2	9,877,886	484,984	682,422	574,203	8,621,261
Commissioner Pct 3	7,689,271	367,174	564,612	501,773	6,622,886
Commissioner Pct 4	8,680,804	977,132	1,321,111	365,535	6,994,158
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>48,577,922</u>	<u>2,574,946</u>	<u>3,866,266</u>	<u>11,452,313</u>	<u>33,259,343</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>641,515</u>	<u>-</u>	<u>-</u>	<u>845</u>	<u>640,670</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>351,611,693</u>	<u>18,268,043</u>	<u>35,088,614</u>	<u>14,397,663</u>	<u>299,209,578</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 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	2,072,671	3,188,022	-	20,650,846
Retiree Health	2,660,000	129,447	292,701	-	2,367,299
Optional Health	295,488	73,276	121,273	-	174,215
Cobra Coverage	-	11,359	12,970	-	(12,970)
Employee Life	133,314	10,982	21,989	-	111,325
Risk Mgt - Workers Comp	775,000	95,000	385,524	-	389,476
Risk Mgt-Prop/Casltly/Liab	1,500,000	59,510	780,775	15,755	703,470
Wellness Clinic	-	90,886	184,419	-	(184,419)
TOTAL GENERAL ADM	29,202,670	2,543,131	4,987,673	15,755	24,199,242
TOTAL INTERNAL SERVICE FUNDS	29,202,670	2,543,131	4,987,673	15,755	24,199,242
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	5,060,566	60,637	60,882	1,573,362	3,426,322
TOTAL ENTERPRISE FUNDS	5,060,566	60,637	60,882	1,573,362	3,426,322

This page left blank intentionally.

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 2 Months Ended November 30, 2015

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

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