

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the Month Ended
October 31, 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 October 31, 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

March 9, 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 October 1, 2015 through October 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

PLM/mg

FINANCIAL STATEMENTS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
Governmental Funds
For the Month Ended October 31, 2015

	<u>Total Governmental Funds</u>
Assets:	
Cash	\$ 36,263,629
Investments, at Fair Value	172,591,201
Receivables:	
Taxes (net)	5,862,646
Accounts (net)	74,105
Due From Other Funds	83,645,334
Due From Other Governments	953,217
Prepaid Items	192,207
<u>Total Assets</u>	299,582,339
 <u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	5,410,583
Other Payables	2,426,350
Due to Other Funds	111,325,960
Due to Other Governments	908,580
Deferred Revenue	7,382,405
Total liabilities	127,453,878
Fund Balances:	
Reserved	86,178,910
Unreserved	85,949,551
Total Fund Balances	172,128,461
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ 299,582,339

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - Governmental Funds
For the Month Ended October 31, 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, 10/1/2015	\$ 97,598,977	\$ 41,766,796	\$ 32,453,453	\$ 33,730,044	\$ 205,549,270
Revenues/Other Financing Sources	\$ 2,554,863	\$ 224,374	\$ 445,181	\$ (19,999,407)	\$ (16,774,989)
Expenditures/Other Financing Uses	\$ (14,204,289)	\$ (2,603,642)	\$ (672)	\$ 162,783	\$ (16,645,820)
Fund Balance, 10/31/2015	<u>\$ 85,949,551</u>	<u>\$ 39,387,528</u>	<u>\$ 32,897,962</u>	<u>\$ 13,893,420</u>	<u>\$ 172,128,461</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the Month Ended October 31, 2015

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 684,163
Receivables:	
Accounts (net)	760,102
<hr/>	
Due From Other Funds	37,559,030
Due From Other Governments	21,402
Capital Assets (net of accumulated depreciation):	
Buildings	834,951
Improvements	957
Equipment	69,977
Total assets	<u>39,930,582</u>
Liabilities:	
Current Liabilities:	
Accounts Payable	1,017,780
Other Payables	4,600,318
Due to General Fund	3,169,722
Due to Wellness Clinic	3,215,223
Total liabilities	<u>12,003,043</u>
Net Position:	
Invested in capital assets	905,885
Unreserved	27,021,654
Total Net Position	<u>\$ 27,927,539</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the Month Ended October 31, 2015

	<u>Total Internal Service Funds</u>
Current Operating Revenues:	
Fees	\$ 7,756,857
Total Operating Revenues	<u>7,756,857</u>
 Current Operating Expenses:	
Supplies	4,228
Services	2,440,315
Total Operating Expenses	<u>2,444,543</u>
Change in net position	5,312,314
 Total Net Position - October 1, 2015	 22,615,225
 Total Net Position - October 31, 2015	 <u><u>\$ 27,927,539</u></u>

This page left blank intentionally.

BUDGET STATUS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the Month Ended October 31, 2015

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge	631,885	34,467	34,467	1,947	595,471
Human Resources	614,384	33,056	33,056	1,776	579,552
Risk Management	946,006	55,941	55,941	1,623	888,442
County Clerk	2,466,122	151,738	151,738	13,009	2,301,375
Collections	450,233	25,100	25,101	9,041	416,091
Veterans' Service	235,443	15,707	15,707	3,690	216,046
Information Technology Services	6,778,135	252,962	252,962	167,567	6,357,606
Purchasing Agent	1,336,506	79,633	79,633	2,299	1,254,574
Records Management & Preservation	622,950	23,666	23,666	1,978	597,306
Permits	427,768	27,306	27,306	813	399,649
Worthless Checks Division	59,362	4,110	4,110	-	55,252
County-Wide	23,630,077	4,946,822	4,946,822	6,464	18,676,791
<u>TOTAL GENERAL ADM</u>	<u>38,198,871</u>	<u>5,650,508</u>	<u>5,650,509</u>	<u>210,207</u>	<u>32,338,155</u>
<u>JUDICIAL:</u>					
County Court No1	485,786	33,648	33,649	202	451,935
County Court No2	812,818	52,295	52,295	-	760,523
County Court No3	752,591	50,606	50,605	299	701,687
County Court No4	504,735	31,825	31,825	3,714	469,196
County Court No5	486,366	33,602	33,602	39	452,725
9 th District Court	307,461	18,091	18,091	2,989	286,381
410 th District Court	380,764	22,422	22,422	-	358,342
221 st District Court	333,812	22,521	22,521	52	311,239
284 th District Court	734,508	48,819	48,819	1,185	684,504
359 th District Court	385,937	24,544	24,544	875	360,518
418 th District Court	606,774	41,331	41,331	1,614	563,829
435 th District Court	255,312	14,332	14,332	961	240,019
Court Operations	7,503,450	568,436	568,435	73,754	6,861,261
Indigent Defense	130,068	10,938	10,938	161	118,969
Mental Health Court Services	271,581	8,862	8,862	-	262,719
Drug Court	1,004,862	37,812	37,812	24,092	942,958
Office of Court Admin	449,235	23,766	23,766	89	425,380
District Attorney	10,369,982	683,733	683,732	33,578	9,652,672
District Clerk	3,603,078	239,128	239,129	2,605	3,361,344
Justice of Peace Pct 1	802,257	54,560	54,560	1,898	745,799
Justice of Peace Pct 2	507,673	36,258	36,258	803	470,612
Justice of Peace Pct 3	981,158	60,102	60,103	3,640	917,415
Justice of Peace Pct 4	862,863	54,041	54,041	4,124	804,698
Justice of Peace Pct 5	496,238	34,938	34,938	204	461,096
Judicial Technology	525,300	-	-	-	525,300
Court Technology County/District	8,200	-	-	104	8,096

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the Month Ended October 31, 2015

Page 2 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Guardianship	2,284	2,284	2,284	-	-
Court Reporter Service Fund	141,774	7,807	7,807	360	133,607
Juvenile Case Manager	281,006	13,538	13,538	-	267,468
Justice Court Technology	40,672	13,923	13,923	30,755	(4,006)
<u>TOTAL JUDICIAL</u>	<u>33,495,045</u>	<u>2,244,162</u>	<u>2,244,162</u>	<u>187,993</u>	<u>31,062,890</u>
<u>LEGAL:</u>					
County Attorney	3,155,347	216,451	216,452	3,750	2,935,145
Law Library	289,620	10,783	10,783	8,660	270,177
Alternate Dispute Resolution	129,500	-	-	-	129,500
<u>TOTAL LEGAL</u>	<u>3,574,467</u>	<u>227,234</u>	<u>227,235</u>	<u>12,410</u>	<u>3,334,822</u>
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	<u>1,369,836</u>	<u>111,117</u>	<u>111,117</u>	<u>26,502</u>	<u>1,232,217</u>
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	2,242,935	147,950	147,950	1,903	2,093,082
Financial Technology	650,000	-	-	159,330	490,670
County Treasurer	711,667	41,989	41,968	343	669,356
Tax Assessor-Collector	4,420,399	264,552	264,552	15,206	4,140,641
<u>TOTAL FINANCIAL ADM</u>	<u>8,025,001</u>	<u>454,491</u>	<u>454,470</u>	<u>176,782</u>	<u>7,393,749</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	3,230,536	189,084	189,083	37,688	3,003,765
Building Maintenance	6,028,784	180,453	180,453	109,791	5,738,540
Precinct 3 Parks and Comm. Center	521,948	22,473	22,473	1,762	497,713
Jail	39,948,816	503,435	503,434	2,506,102	36,939,280
Civic Center	1,317,887	64,162	64,162	20,996	1,232,729
<u>TOTAL PUBLIC FACILITIES</u>	<u>51,047,971</u>	<u>959,607</u>	<u>959,605</u>	<u>2,676,339</u>	<u>47,412,027</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	1,660,974	90,390	90,390	7,997	1,562,587
Constable Pct 1	3,716,643	242,576	242,576	3,574	3,470,493
Constable Pct 2	1,739,587	107,303	107,303	42,259	1,590,025
Constable Pct 3	3,448,252	230,522	230,523	27,965	3,189,764
Constable Pct 4	3,347,075	220,015	220,016	37,240	3,089,819
Constable Pct 5	2,426,740	145,801	145,801	17,818	2,263,121
Sheriff	50,444,881	2,893,471	2,893,472	588,544	46,962,865
Sheriff Commissary	597,902	28,690	28,690	-	569,212
Juvenile Services	8,313,662	441,041	441,041	33,696	7,838,925
Adult Services	504,326	31,674	31,674	-	472,652
Emergency Management	1,128,073	42,397	42,397	33,398	1,052,278
Department of Public Safety	113,276	7,610	7,610	-	105,666
Forfeitures	851,488	149,032	149,032	-	702,456
Courthouse Security	475,000	22,656	22,656	626	451,718
<u>TOTAL PUBLIC SAFETY</u>	<u>78,767,879</u>	<u>4,653,178</u>	<u>4,653,181</u>	<u>793,117</u>	<u>73,321,581</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the Month Ended October 31, 2015

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,495,643	-	-	-	1,495,643
Forensic Services	1,463,624	59,842	59,842	8,645	1,395,137
Medical: Contract Services	90,000	7,500	7,500	-	82,500
Mental Health: Contract Services	278,525	52,259	52,259	2,711	223,555
Environmental Health	2,082,671	133,357	133,357	(46)	1,949,360
Mental Health Facility	13,167,136	-	-	-	13,167,136
Community Development	5,094,027	(45,350)	(45,351)	253,493	4,885,885
Animal Control	1,019,065	56,732	56,732	66,925	895,408
Animal Shelter	1,591,328	2,012	2,012	(2,012)	1,591,328
Child Welfare	114,651	155	155	346	114,150
Welfare:					
Contract Services	1,018,762	159,882	159,882	-	858,880
<u>TOTAL HEALTH/WELFARE</u>	<u>27,415,432</u>	<u>426,389</u>	<u>426,388</u>	<u>330,062</u>	<u>26,658,982</u>
<u>CONSERVATION:</u>					
Extension Agent	691,355	46,549	46,549	2,926	641,880
Precinct 3 Recycling Center	607,627	27,665	27,665	9,149	570,813
<u>TOTAL CONSERVATION</u>	<u>1,298,982</u>	<u>74,214</u>	<u>74,214</u>	<u>12,075</u>	<u>1,212,693</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	9,584,644	665,998	665,998	50,411	8,868,235
Historical Commissions	85,000	1,867	1,867	-	83,133
<u>TOTAL CULTURE & RECREATION</u>	<u>9,669,644</u>	<u>667,865</u>	<u>667,865</u>	<u>50,411</u>	<u>8,951,368</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	11,812,318	35,144	35,144	96,026	11,681,148
County Engineer	1,885,391	110,328	110,328	-	1,775,063
Commissioner Pct 1	8,535,763	406,993	406,994	93,732	8,035,037
Commissioner Pct 2	10,678,240	231,456	231,456	153,741	10,293,043
Commissioner Pct 3	7,646,973	197,437	197,437	197,437	7,252,099
Commissioner Pct 4	8,685,572	343,978	343,979	711,096	7,630,497
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>49,244,257</u>	<u>1,325,336</u>	<u>1,325,338</u>	<u>1,252,032</u>	<u>46,666,887</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	672	-	17,699,052
<u>TOTAL DEBT SERVICE</u>	<u>51,059,724</u>	<u>672</u>	<u>672</u>	<u>-</u>	<u>51,059,052</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>1,448,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,448,140</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>354,615,249</u>	<u>16,794,773</u>	<u>16,794,756</u>	<u>5,727,930</u>	<u>332,092,563</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the Month Ended October 31, 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	1,115,351	1,115,351	-	22,723,517
Retiree Health	2,660,000	163,254	163,254	-	2,496,746
Optional Health	295,488	47,997	47,997	-	247,491
Cobra Coverage	-	1,611	1,611	-	(1,611)
Employee Life	133,314	11,007	11,007	-	122,307
Risk Mgt - Workers Comp	775,000	290,524	290,524	-	484,476
Risk Mgt-Prop/Casltly/Liab	1,500,000	721,265	721,265	-	778,735
Wellness Clinic	-	93,533	93,533	-	(93,533)
TOTAL GENERAL ADM	29,202,670	2,444,542	2,444,542	-	26,758,128
TOTAL INTERNAL SERVICE FUNDS	29,202,670	2,444,542	2,444,542	-	26,758,128
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	3,444,404	244	244	-	3,444,160
TOTAL ENTERPRISE FUNDS	3,444,404	244	244	-	3,444,160

This page left blank intentionally.

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the Month Ended October 31, 2015

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

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of October 31, 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