

**MONTGOMERY COUNTY  
TEXAS**

**Comprehensive Annual Financial Report**



**For the Fiscal Year Ended  
September 30, 2011**



**MONTGOMERY COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**SEPTEMBER 30, 2011**

**Prepared by**

**THE MONTGOMERY COUNTY AUDITOR'S OFFICE**  
**Phyllis L. Martin**  
**County Auditor**



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**Comprehensive Annual Financial Report**  
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# INTRODUCTORY SECTION





**Montgomery County, Texas**  
**Office of the County Auditor**  
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P. O. Box 539, Conroe, Texas 77305

Phyllis L. Martin  
County Auditor

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

March 21, 2012

The Board of District Judges  
The Commissioners' Court  
Montgomery County, Texas

Honorable Judges and Commissioners:

The Comprehensive Annual Financial Report of Montgomery County (CAFR), Texas, for the year ended September 30, 2011, is submitted herewith. This report was prepared by the County Auditor in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board, and is in compliance with Chapter 114.025 and Chapter 115.045 of the Local Government Code.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To provide a reasonable basis for making this representation, Montgomery County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the county's financial statements in conformity with GAAP. Montgomery County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. We believe the data as presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of Montgomery County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activity have been included.

Montgomery County's financial statements have been audited by Hereford, Lynch, Sellars & Kirkham, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2011 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unqualified opinion that the financial statements of Montgomery County for the year ended September 30, 2011 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Montgomery County was a part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and

compliance with laws and regulations involving the administration of federal and state awards. This Single Audit Report is available as a separate report from Montgomery County.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to compliment MD&A and should be read in conjunction with it. Montgomery County's MD&A can be found immediately following the report of the independent auditors.

### **Profile of Montgomery County**

Montgomery County was created on December 14, 1837 by an act of the Congress of the Republic of Texas. It is bisected by Interstate 45, and located approximately forty miles north of downtown Houston. Montgomery County is officially the birthplace of the Texas flag. The actual design of the Lone Star Flag remained a mystery until the Texas House of Representative passed House Resolution 1123 in 1997 commemorating Montgomery County as the flag's official birthplace. Dr. Charles B. Stewart is credited with creating the inspirational banner of the State of Texas. The County provides a full range of services, including police protection, legal and judicial services, construction and maintenance of roads and bridges, public health service, and facilities for recreational and cultural use. The County operates a full service airport as a reliever to nearby Bush Intercontinental Airport. Three major rail lines intersect in the county seat of Conroe. The Lone Star College System offers both 2- and 4-year degree plans in partnership with several universities throughout the state. Scenic Lake Conroe sits among some 1,090 square miles of rolling hills and grassy meadows to create an atmosphere of rural America nestled securely beside its urban neighbors.

The County operates as specified under the Constitution of the State of Texas, and in accordance with the provisions of the State Statutes of Texas, which provide for a Commissioners' Court consisting of the County Judge, elected at-large to a four-year term and four Commissioners, each of whom is elected from four geographical precincts to four-year staggered terms. The Commissioner's Court serves as the governing body of the County.

The U.S. Census Bureau reported the 1990 population for Montgomery County to be 180,394, and the year 2000 population to be 293,768. The most recent census reported the population of Montgomery County to be 455,746. At each census, the County has experienced growth in excess of 50%, with no signs of slowing down. At September 30, 2011 the estimated population was 462,144. Despite the turbulent economic times, the County's population continued to grow, albeit at a slower rate, during the past year and is evident in the increased demand for service at the county level. The main impetus for growth in the past two decades has come from the expansion of nearby metropolitan Houston. Many Montgomery County residents now work in Houston, and the spread of the city's suburbs into the county has led to a rapid rise in population. The governing body's active involvement in infrastructure improvements has been instrumental in this explosive growth in population. In recent years Montgomery County has become a recreation destination for many Houston residents. The area, with its abundant lakes and the Sam Houston National Forest, offers numerous opportunities for hunting, boating, fishing, and hiking.

Montgomery County maintains strict budgetary controls to ensure compliance with legal provisions in the annual appropriated budget approved by the governing body. Activities of the General Funds, the Special Revenue Funds, and the Debt Service Funds are included in the annual appropriated budget. Budget to actual comparisons are provided in this report for all funds for which an annual appropriated budget is adopted. According to the budget laws of the State of Texas, expenditures may not exceed the amount appropriated for each fund. The County Auditor is responsible for compiling and presenting a budget to Commissioners' Court for their consideration and approval, adhering to a calendar established by the statutes of the State of Texas. In keeping with those statutes, the ad valorem tax levy cannot be

established until the budget is adopted. In Montgomery County, the budget is adopted by September 30 of each year. Once adopted, the budget is enforced by the County Auditor, as provided by statute.

### **Factors Affecting Financial Condition**

The information presented in the financial statements of Montgomery County is best understood when it is considered from the broader perspective of the specific environment within which Montgomery County operates.

**Local economy-** The County's economy has historically been based on mineral production (oil, gas, sand, and gravel), agriculture (horses, cattle, greenhouse nurseries), and lumbering (timber products). In recent years, the largest industries have been energy, education, health and social services, with retail trade and manufacturing following. Investments made in Texas highways recently have assisted in attracting new and diverse businesses to the County. A favorable taxing environment has drawn many companies to relocate corporate headquarters to Montgomery County. The Woodlands, a planned community in south Montgomery County, is home to energy, biomedical, and technology businesses, causing ever-continued growth in the southern part of the County.

**Long-term financial planning-** The Commissioners' Court continues to be very active in infrastructure development, specifically road improvements, to help insure economic growth. In the second half of calendar year 2005, the County executed an agreement with the Texas Department of Transportation that is facilitating the improvement of five separate state-owned roads. This "pass-thru toll" agreement provides for the County to pledge local funds to improve these roads, with a partial reimbursement from highway funds at a later date. The County pledged \$100 million of the Series 2006 \$160 million voter-approved road bonds, as well as an additional \$88 million of future bonds to leverage the federal funds for the projects in the hopes of gaining an estimated \$232 million in improvements for the citizens of Montgomery County.

As part of this future planning, the Commissioners' Court created the Montgomery County Toll Road Authority (MCTRA) in August 2006. The MCTRA will be charged with the task of collecting tolls from vehicles traveling on that portion of State Highway 242 which connects with Interstate 45 in southern Montgomery County. This project will improve one of the specific roads listed in the agreement with the Texas Department of Transportation and is expected to commence in 2013. Revenues generated by the authority are anticipated to be used to either retire a portion of the debt related to the construction or to fund future improvements.

In an effort to combat the increasing inflationary cost on medical claims and to control utilization of plan benefits by participants, the County has opened a wellness clinic, which will allow the County to pay for minor medical services at substantially reduced pricing. The clinic will also be modeled to offer Health Risk Assessments which will allow for identification and education for the prevention of medical conditions by the employee/retiree population. With proper maintenance of certain medical conditions, the employer sponsored medical plan will be less apt to incur large claims.

In addition to traditional medical claims, the Clinic offers immediate medical services for workers compensation injuries. A large percentage of workers compensation claims have been resolved at the clinic and the employee would be released back to work within a quick period of time. This method of service would allow for a reduction of workers compensation claim costs and workers compensation indemnity payments for the County.

Both components of the medical clinic have been implemented, putting the County on a path that should achieve substantial savings now and in the future.

**Energy innovations-** Various energy saving ventures have been planned for county owned facilities. Lighting retrofits and solar charging panels have been installed in the county's parking garages to recycle energy produced back into the county's building grid. Infrastructure projects to replace outdated

windows and air conditioning units in the Montgomery County Courthouse and old Administration Building are expected to greatly reduce energy consumption. These projects are part of the \$3.2 million U.S. Department of Energy efficiency and conservation grant.

**New developments-** In March 2011, the County opened the Montgomery County Mental Health Treatment Facility in Conroe, Texas. The facility is a 100-bed private psychiatric hospital, licensed by the Texas Department of State Health Services and accredited by the Joint Commission. The County has engaged a private company to maintain and operate the hospital.

The County received funding for the operation of the hospital from the State of Texas as a part of a special appropriation aimed at providing treatment for certain individuals with mental health issues. Specifically, individuals who have been charged with a crime but found by a court to be incompetent to stand trial, are assigned to the custody of the State of Texas and transferred to the hospital to receive treatment geared toward restoring them to competency.

The agreement between the County and the State requires the County to accept patients from across the state. To date, the admissions have originated in over 24 counties, with the majority coming from Dallas, Tarrant, Harris and Travis Counties. As of September 30, 2011, the hospital had treated 223 patients, restoring approximately 86 percent of them to competency before discharge.

### **Awards and Acknowledgments**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its comprehensive annual financial report for the fiscal year ended September 30, 2010. This was the twenty-third consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of all County departments. I want to express my appreciation to the entire staff of the Office of County Auditor for their continued efforts. I also wish to commend the members of the Commissioners' Court for conducting the financial operations of Montgomery County in a responsible manner, while meeting the increasing demands for public service.

Respectfully submitted,

Phyllis L. Martin  
Montgomery County Auditor

/s

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



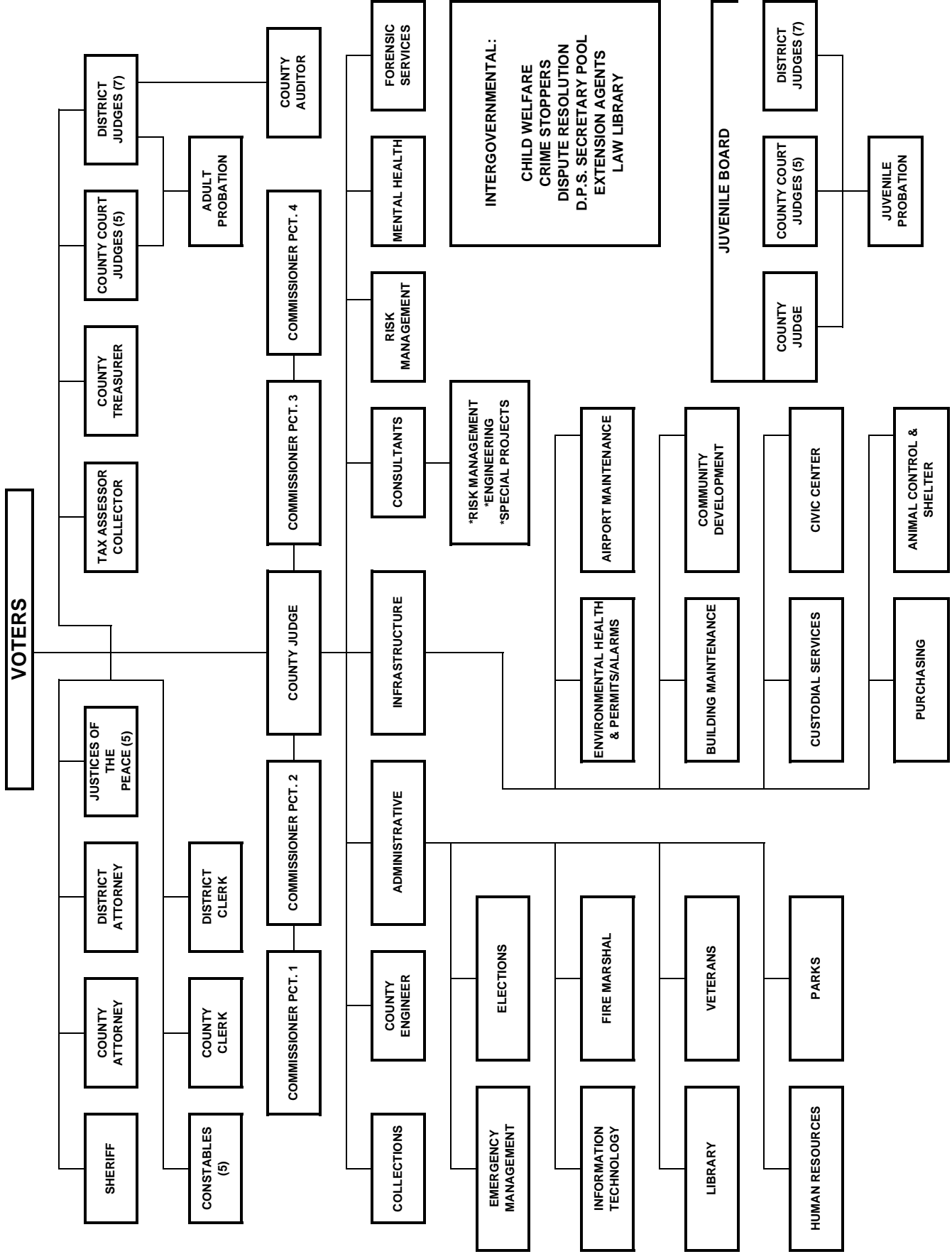
*Linda C. Dandison*

President

*Jeffrey R. Emer*

Executive Director

# MONTGOMERY COUNTY, TEXAS ORGANIZATION CHART





MONTGOMERY COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
SEPTEMBER 30, 2011

COMMISSIONERS' COURT:

Alan B. Sadler	County Judge
Mike Meador	Commissioner, Precinct #1
Craig Doyal	Commissioner, Precinct #2
Ernest E. Chance	Commissioner, Precinct #3
Ed Rinehart	Commissioner, Precinct #4

DISTRICT COURTS:

Fred Edwards	Judge, 9 <sup>th</sup> Judicial District
Lisa Michalk	Judge 221 <sup>st</sup> Judicial District
Cara Wood	Judge 284 <sup>th</sup> Judicial District
Kathleen Hamilton	Judge 359 <sup>th</sup> Judicial District
K. Michael Mayes	Judge, 410 <sup>th</sup> Judicial District
Tracy Gilbert	Judge, 418 <sup>th</sup> Judicial District
Michael T. Seiler	Judge, 435 <sup>th</sup> Judicial District
Brett Ligon	District Attorney
Barbara G. Adamick	District Clerk

COUNTY COURTS AT LAW:

Dennis Watson	Judge, County Court at Law #1
Claudia Laird	Judge, County Court at Law #2
Patrice McDonald	Judge, County Court at Law #3
Mary Ann Turner	Judge, County Court at Law #4
Keith Stewart	Judge, County Court at Law #5
David Walker	County Attorney
Mark Turnbull	County Clerk

JUSTICE COURTS:

Lanny Moriarty	Justice of Peace, Precinct #1
Grady Trey Spikes	Justice of Peace, Precinct #2
Mary E. Connelly	Justice of Peace, Precinct #3
James Metts	Justice of Peace, Precinct #4
Matthew Masden	Justice of Peace, Precinct #5

LAW ENFORCEMENT:

Tommy Gage	Sheriff
Donnie O. Chumley	Constable, Precinct #1
Gene DeForest	Constable, Precinct #2
Tim Holifield	Constable, Precinct #3
Kenneth "Rowdy" Hayden	Constable, Precinct #4
David H. Hill	Constable, Precinct #5

FINANCIAL ADMINISTRATION:

J.R. Moore, Jr.	Tax Assessor-Collector
Martha N. Gustavsen	County Treasurer
Phyllis L. Martin	County Auditor <sup>1</sup>
Darlou Zenor	Purchasing Agent <sup>1</sup>

<sup>1</sup> Designates appointed official. All others are elected.

