

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 5 Months Ended  
February 28, 2010**



**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 February 28, 2010**

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**Montgomery County, Texas**  
**Office of the County Auditor**  
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Phyllis L. Martin  
County Auditor

Peggie Rushing  
1<sup>st</sup> Assistant County Auditor

May 24, 2010

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 February 1, 2010 through February 28, 2010. 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/mb



# **FINANCIAL STATEMENTS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Consolidated Balance Sheet**  
**For the 5 Months Ended February 28, 2010**

	Total All Funds
<b><u>ASSETS:</u></b>	
Cash	\$ 110,925,104
Investments, at Fair Value	223,921,772
Restricted Cash	440,665
Receivables:	
Taxes (net)	5,802,339
Accounts (net)	1,361,547
<hr/>	
Due From Other Funds	67,619,755
Due From Other Governments	-
Inventory, at Cost	85,034
Prepaid Items	1,210,901
<b><u>TOTAL ASSETS</u></b>	<b>\$ 411,367,116</b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	\$ 11,426,523
Other Payables	5,832,378
Due to Other Funds	145,479,402
Due to Other Governments	6,427,656
Deferred Revenue	6,424,670
Total liabilities	175,590,628
Fund Balances:	
Reserved	105,604,098
Unreserved	130,172,390
Total Fund Balances	235,776,488
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b>\$ 411,367,116</b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the 5 Months Ended February 28, 2010**

	<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, 2/1/2010	\$ 104,727,287	\$ 25,009,720	\$ 32,609,438	\$ 80,034,465	\$ 242,380,909
Revenues/Other Financing Sources	12,738,870	3,644,611	1,750,632	3,054	18,137,167
Expenditures/Other Financing Uses	(11,908,065)	(4,040,032)	(900)	(8,792,591)	(24,741,588)
Fund Balance, 2/28/2010	<u>\$ 105,558,092</u>	<u>\$ 24,614,298</u>	<u>\$ 34,359,170</u>	<u>\$ 71,244,928</u>	<u>\$ 235,776,488</u>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 5 Months Ended February 28, 2010**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 428,204	\$ 37,716	\$ 167,383	\$ 1,427	259,394
Human Resources:	483,854	37,356	173,088	2,043	308,723
Risk Management:	6,899,296	5,070	1,434,259	13,166	5,451,871
County Clerk:	2,159,207	164,360	814,793	6,254	1,338,160
Collections:	856,528	73,019	327,539	1,472	527,518
Veterans' Service	187,542	14,535	73,687	486	113,369
Information Technology Services	5,012,241	287,774	1,885,499	287,504	2,839,237
Purchasing Agent	4,730,405	145,338	623,879	11,078	4,095,448
Records Management & Preservation	507,108	63,609	290,483	-	216,625
Worthless Checks Division	81,917	5,766	29,186	-	52,731
County-Wide	4,664,536	58,783	543,223	26,302	4,095,011
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>26,010,838</u></b>	<b><u>893,326</u></b>	<b><u>6,363,019</u></b>	<b><u>349,732</u></b>	<b><u>19,298,087</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	283,113	(1,448)	97,176	-	185,937
County Court No2	506,406	15,593	181,417	1,536	323,452
County Court No3	330,868	560	111,899	1,478	217,491
County Court No4	341,005	2,680	117,787	680	222,538
County Court No5	314,965	285	107,315	577	207,073
9 <sup>th</sup> District Court	417,226	29,264	149,771	4,158	263,297
410 <sup>th</sup> District Court	341,843	26,568	130,601	1,318	209,924
221 <sup>st</sup> District Court	336,216	25,176	132,881	2,206	201,129
284 <sup>th</sup> District Court	559,383	33,783	174,866	1,649	382,869
359 <sup>th</sup> District Court	301,299	22,195	111,106	-	190,193
418 <sup>th</sup> District Court	240,484	19,396	95,150	216	145,119
435 <sup>th</sup> District Court	216,065	16,239	73,376	17,635	125,054
Court Operations	6,092,243	503,558	2,146,710	2,352	3,943,180
Indigent Defense	224,745	18,535	89,651	304	134,790
Drug Court	623,428	48,406	212,673	9,276	401,479
District Attorney	6,985,607	545,446	2,691,335	27,093	4,267,179
District Clerk	3,078,131	233,075	1,127,282	3,850	1,946,999
Justice of Peace Pct 1	572,478	45,742	224,856	1,086	346,536
Justice of Peace Pct 2	429,911	32,428	160,901	171	268,839
Justice of Peace Pct 3	876,407	69,357	342,218	1,636	532,553
Justice of Peace Pct 4	852,809	60,471	334,297	19,192	499,321
Justice of Peace Pct 5	405,151	33,344	153,527	838	250,786
<b><u>TOTAL JUDICIAL</u></b>	<b><u>24,329,785</u></b>	<b><u>1,780,653</u></b>	<b><u>8,966,794</u></b>	<b><u>97,252</u></b>	<b><u>15,265,740</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,258,955	174,061	890,377	5,471	1,363,107
Law Library	348,885	30,448	100,017	1,419	247,449
Alternate Dispute Resolution	187,377	3,899	36,067	-	151,310
<b><u>TOTAL LEGAL</u></b>	<b><u>2,795,217</u></b>	<b><u>208,408</u></b>	<b><u>1,026,461</u></b>	<b><u>6,890</u></b>	<b><u>1,761,865</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 5 Months Ended February 28, 2010**

	<u>Adjusted Budget</u>	<u>Current Month Actual</u>	<u>Year- to-Date Actual</u>	<u>Encumbrances</u>	<u>Unexpended Budget</u>
<b><u>ELECTIONS:</u></b>					
<b><u>TOTAL ELECTIONS</u></b>	1,218,733	105,490	606,163	17,220	595,350
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,522,125	115,228	567,370	5,329	949,427
County Treasurer	607,665	51,399	238,539	2,276	366,850
Tax Assessor-Collector	4,067,129	306,365	1,517,107	2,054	2,547,968
<b><u>TOTAL FINANCIAL ADM</u></b>	<b>6,196,919</b>	<b>472,992</b>	<b>2,323,016</b>	<b>9,659</b>	<b>3,864,245</b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,750,666	222,636	1,021,861	6,629	1,722,177
Building Maintenance	5,013,335	473,183	1,569,431	39,385	3,404,519
Jail	38,772,011	2,920,782	9,916,812	30,790	28,824,409
Civic Center	1,080,593	88,109	362,665	14,529	703,399
Parks	179,378	12,671	66,577	4,293	108,507
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b>47,795,982</b>	<b>3,717,381</b>	<b>12,937,346</b>	<b>95,626</b>	<b>34,763,010</b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	962,173	74,828	342,857	6,999	612,317
Constable Pct 1	2,733,950	215,959	1,084,620	3,598	1,645,732
Constable Pct 2	1,329,702	112,431	527,200	4,159	798,344
Constable Pct 3	2,443,461	187,497	935,518	2,259	1,505,684
Constable Pct 4	1,885,016	136,105	702,054	4,364	1,178,598
Constable Pct 5	1,879,241	155,512	773,833	5,839	1,099,569
Sheriff	32,865,229	3,101,487	12,693,573	620,179	19,551,477
Sheriff Commissary	105,080	31,266	101,697	-	3,383
Juvenile Services	7,381,245	535,816	2,673,857	32,475	4,674,912
Adult Services	31,147	375,321	2,014,545	120	(1,983,518)
Emergency Management	7,245,720	500,583	1,327,561	787,265	5,130,894
Department of Public Safety	95,594	7,479	37,671	-	57,923
Forfeitures	225,430	86,791	395,917	-	(170,487)
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b>59,182,987</b>	<b>5,521,075</b>	<b>23,610,902</b>	<b>1,467,256</b>	<b>34,104,829</b>
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	1,535,588	-	1,389,616	-	145,972
Medical: Contract Services	90,000	7,500	37,500	-	52,500
Mental Health: Contract Services	429,688	2,510	107,034	-	322,654
Environmental Health	2,108,294	166,677	794,251	9,139	1,304,905
Disaster Relief	-	-	17,169	-	(17,169)
<b><u>HEALTH AND WELFARE: (cont'd)</u></b>					

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 5 Months Ended February 28, 2010**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>HEALTH AND WELFARE: (cont'd)</u></b>					
Community Development Block Grant	13,310,717	118,664	1,626,304	295,150	11,389,263
Animal Control	861,405	79,086	306,501	1,726	553,178
Animal Shelter	1,506,484	133,890	587,298	23,139	896,046
Child Welfare	93,674	5,795	23,199	143	70,333
Welfare:					
Contract Services	966,731	10,000	493,366	-	473,366
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>20,902,581</u></b>	<b><u>524,122</u></b>	<b><u>5,382,237</u></b>	<b><u>329,297</u></b>	<b><u>15,191,047</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	533,494	41,065	202,861	4,002	326,631
Precinct 3 Recycling Center	390,729	29,650	148,049	-	242,680
<b><u>TOTAL CONSERVATION</u></b>	<b><u>924,223</u></b>	<b><u>70,715</u></b>	<b><u>350,909</u></b>	<b><u>4,002</u></b>	<b><u>569,312</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,713,880	718,044	3,283,907	92,445	5,337,528
Heritage Museum	10,000	-	-	-	10,000
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,723,880</u></b>	<b><u>718,044</u></b>	<b><u>3,283,907</u></b>	<b><u>92,445</u></b>	<b><u>5,347,528</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	510,050	31,648	161,826	74,738	273,486
County Engineer	1,286,495	103,999	484,239	4,405	797,851
Commissioner Pct 1	5,558,477	316,968	1,758,793	65,992	3,733,693
Commissioner Pct 2	5,957,846	253,834	1,295,611	830,959	3,831,276
Commissioner Pct 3	7,988,391	402,799	2,085,665	2,194,721	3,708,005
Commissioner Pct 4	6,026,961	791,016	2,348,423	169,878	3,508,659
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>27,328,220</u></b>	<b><u>1,900,264</u></b>	<b><u>8,134,558</u></b>	<b><u>3,340,692</u></b>	<b><u>15,852,970</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	204,210	-	863	-	203,347
Principal	7,916,900	-	742,641	-	7,174,259
Interest	18,514,072	900	979,999	-	17,534,073
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>26,635,182</u></b>	<b><u>900</u></b>	<b><u>1,723,503</u></b>	<b><u>-</u></b>	<b><u>24,911,679</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>3,342,211</u></b>	<b><u>35,485</u></b>	<b><u>1,083,493</u></b>	<b><u>138,138</u></b>	<b><u>2,120,579</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 255,386,759</u></b>	<b><u>\$ 15,948,856</u></b>	<b><u>\$ 75,792,309</u></b>	<b><u>\$ 5,948,209</u></b>	<b><u>\$ 173,646,241</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 5 Months Ended February 28, 2010**

	Transfers In	Transfers Out
General Fund	\$ -	\$ 1,721,740
MC Jail Financing Corp (340)	1,721,740	-
	1,721,740	-
<b>TOTAL FINANCING USES</b>	<b>\$ 1,721,740</b>	<b>\$ 1,721,740</b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of February 28, 2010**

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
<b>GENERAL OBLIGATION BONDS:</b>				
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	300,000
Road Bonds, Series 2002A	4.00-4.50	2002	2022	6,330,000
Refunding Bonds, Series 2002B	3.00-4.50	2002	2011	995,000
Road Bonds, Series 2003A	5.00	2003	2026	12,595,000
Library Bonds, Series 2003B	2.00-4.75	2003	2026	8,880,000
Refunding Bonds, Series 2005	4.00-5.00	2005	2020	43,225,000
Road Bonds Fixed Rate, Series 2006A	3.75-5.00	2006	2027	47,250,000
Road Bonds Adjustable Rate, Series 2006B	5.00	2006	2030	63,750,000
Refunding Bonds, Series 2007	4.00-5.50	2007	2026	41,495,000
Lease Revenue Bonds, Series 2007	4.00-5.00	2007	2026	43,015,960
Road Bonds, Series 2008A	3.50-5.00	2008	2030	12,030,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	9,855,000
Road Bonds Adjustable Rate, Series 2008B	3.00-6.00	2008	2032	34,705,000
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2009	3.00-5.00	2009	2032	56,190,000
<b>Total Principal</b>				<u>380,615,960</u>
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<u><u>380,615,960</u></u>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 2001	4.65	2001	2011	600,000
Series 2003	2.00-4.75	2003	2022	10,295,000
Series 2004	3.00-4.60	2004	2020	2,045,000
Series 2006	3.75-5.00	2006	2027	25,745,000
Series 2007	4.00-4.63	2008	2027	9,210,000
Series 2008	3.50-5.25	2008	2027	23,790,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<u>71,685,000</u>
<b>TOTAL BONDED DEBT</b>				<u><u>\$ 452,300,960</u></u>