

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the Month Ended
November 30, 2013**

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, 2013

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Phyllis L. Martin
County Auditor

Angela H. Blocker
1st Assistant County Auditor

March 27, 2014

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, 2013 through November 30, 2013. 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 2 Months Ended November 30, 2013

	<u>Total Governmental Funds</u>
Assets:	
Cash	\$ 62,657,109
Investments, at Fair Value	155,773,019
Receivables:	
Taxes (net)	6,162,561
Accounts (net)	25,642
<hr/>	
Due From Other Funds	62,280,121
Due From Other Governments	20,002,176
Loans Receivable	500,000
Inventory, at Cost	88,946
Prepaid Items	2,565,419
<u>Total Assets</u>	<u>310,054,993</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	9,125,323
Other Payables	2,227,297
Due to Other Funds	84,951,243
Due to Other Governments	7,830
Deferred Revenue	11,135,433
Total liabilities	<u>107,447,126</u>
Fund Balances:	
Reserved	133,536,846
Unreserved	69,071,021
Total Fund Balances	<u>202,607,867</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 310,054,993</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - Governmental Funds
For the 2 Months Ended November 30, 2013

	<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, 11/1/2013	\$ 81,209,246	\$ 37,297,433	\$ 18,916,070	\$ 79,771,452	\$ 217,194,201
Revenues/Other Financing Sources	\$ 12,548,241	\$ 2,935,128	\$ 1,810,722	\$ 3,608	\$ 17,297,699
Expenditures/Other Financing Uses	\$ (24,686,466)	\$ (5,190,931)	\$ (538)	\$ (2,006,098)	\$ (31,884,033)
Fund Balance, 11/30/2013	<u>\$ 69,071,021</u>	<u>\$ 35,041,630</u>	<u>\$ 20,726,254</u>	<u>\$ 77,768,962</u>	<u>\$ 202,607,867</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 2 Months Ended November 30, 2013

	Total Internal Service Funds
Assets:	
Cash	\$ 32,863
Receivables:	
Accounts (net)	571,504
<hr/>	
Due From Other Funds	24,472,993
Capital Assets (net of accumulated depreciation):	
Buildings	873,912
Improvements	1,436
Equipment	108,551
Total assets	26,061,259
Liabilities:	
Current Liabilities:	
Accounts Payable	110,369
Other Payables	4,180,618
Due to General Fund	1,167,445
Due to Road & Bridge	1,296,255
Total liabilities	6,754,687
Net Position:	
Invested in capital assets	983,899
Unreserved	18,322,673
Total Net Position	\$ 19,306,572

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the 2 Months Ended November 30, 2013

	<u>Total Internal Service Funds</u>
Current Operating Revenues:	
Fees	\$ 2,870,757
Miscellaneous	3,274
Total Operating Revenues	2,874,031
Current Operating Expenses:	
Supplies	5,921
Services	2,372,050
Total Operating Expenses	2,377,971
Change in net position	496,060
Total Net Position - November 1, 2013	18,810,512
Total Net Position - November 30, 2013	\$ 19,306,572

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BUDGET STATUS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2013

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	582,477	63,106	89,097	1,734	491,646
Human Resources:	590,493	61,186	89,735	-	500,758
Risk Management:	787,583	79,666	107,904	462	679,217
County Clerk:	2,368,230	255,787	368,706	-	1,999,524
Collections:	523,988	44,221	66,954	157	456,877
Veterans' Service	223,532	25,209	36,406	-	187,126
Information Technology Services	9,551,936	443,848	763,335	597,793	8,190,808
Purchasing Agent	2,178,669	221,983	311,765	575	1,866,329
Records Management & Preservation	350,498	30,568	46,152	-	304,346
Worthless Checks Division	72,194	6,405	9,042	-	63,152
County-Wide	10,729,188	100,587	4,367,426	447	6,361,315
<u>TOTAL GENERAL ADM</u>	<u>27,958,788</u>	<u>1,332,566</u>	<u>6,256,522</u>	<u>601,168</u>	<u>21,101,098</u>
<u>JUDICIAL:</u>					
County Court No1	467,923	50,266	70,853	438	396,632
County Court No2	776,041	88,776	122,606	35	653,400
County Court No3	704,047	74,683	101,478	68	602,501
County Court No4	473,878	56,221	75,480	-	398,398
County Court No5	453,094	50,754	70,618	2,020	380,456
9 th District Court	339,204	24,219	35,836	697	302,671
410 th District Court	393,227	45,094	62,259	1,363	329,605
221 st District Court	348,015	34,872	48,776	1,167	298,072
284 th District Court	785,551	75,789	104,695	3,208	677,648
359 th District Court	369,553	40,887	56,561	94	312,898
418 th District Court	574,206	63,806	91,307	52	482,847
435 th District Court	245,491	29,008	39,534	-	205,957
Court Operations	6,137,015	616,139	895,191	15,170	5,226,654
Indigent Defense	127,830	16,591	24,094	-	103,736
Managed Assigned Counsel	483,956	41,749	56,174	-	427,782
Drug Court	994,034	52,373	72,610	14,970	906,454
Office of Court Admin	445,051	42,933	57,645	2,020	385,386
District Attorney	9,286,867	1,050,903	1,475,874	63,363	7,747,630
District Clerk	3,498,111	378,989	561,423	13,755	2,922,933
Justice of Peace Pct 1	644,495	76,782	105,830	105	538,560
Justice of Peace Pct 2	480,596	51,000	75,100	652	404,844
Justice of Peace Pct 3	931,763	102,565	146,192	55	785,516
Justice of Peace Pct 4	824,136	89,466	129,067	961	694,108
Justice of Peace Pct 5	432,891	48,594	66,730	-	366,161
Courthouse Security	440,000	29,523	44,285	1,059	394,656
Court Technology County/District	5,181	285	285	26	4,870

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2013

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Guardianship	1,200	-	-	-	1,200
Court Reporter Service Fund	114,933	5,831	27,388	2,580	84,965
Juvenile Case Manager	116,210	13,361	18,838	-	97,372
Justice Court Technology	6,120	2,547	2,547	2,325	1,248
<u>TOTAL JUDICIAL</u>	30,455,438	3,224,198	4,594,706	125,098	25,735,634
<u>LEGAL:</u>					
County Attorney	2,967,251	288,813	398,908	10,104	2,558,239
Law Library	394,708	37,966	48,594	-	346,114
Alternate Dispute Resolution	130,830	-	-	-	130,830
<u>TOTAL LEGAL</u>	3,492,789	326,779	447,502	10,104	3,035,183
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	1,134,275	351,016	412,518	189,529	532,228
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,989,283	217,615	310,919	783	1,677,581
County Treasurer	678,427	68,133	102,257	21	576,149
Tax Assessor-Collector	4,284,821	465,563	647,674	5,480	3,631,667
<u>TOTAL FINANCIAL ADM</u>	6,952,531	751,311	1,060,850	6,284	5,885,397
<u>PUBLIC FACILITIES:</u>					
Custodial Services	3,181,711	345,978	470,634	11,996	2,699,081
Building Maintenance	5,347,060	506,986	747,069	115,314	4,484,677
Precinct 3 Parks and Comm. Center	579,932	27,529	37,991	10,062	531,879
EMCID Friendship Center Grant	42	-	-	-	42
Jail	36,852,705	5,705,563	3,198,513	40,647	33,613,545
Civic Center	1,172,160	130,023	184,027	121,264	866,869
Magnolia Park	71,803	-	-	-	71,803
<u>TOTAL PUBLIC FACILITIES</u>	47,205,413	6,716,079	4,638,234	299,283	42,267,896
<u>PUBLIC SAFETY:</u>					
Fire Marshal	1,134,900	114,452	165,327	2,148	967,425
Constable Pct 1	3,202,690	371,350	515,248	17,408	2,670,034
Constable Pct 2	1,550,220	172,829	241,257	10,403	1,298,560
Constable Pct 3	3,150,198	330,835	455,425	137,105	2,557,668
Constable Pct 4	2,518,880	293,048	415,606	2,362	2,100,912
Constable Pct 5	2,272,228	260,622	358,080	807	1,913,341
Sheriff	37,949,675	5,050,582	6,906,854	593,320	30,449,501
Sheriff Commissary	83,000	29,373	71,640	-	11,360
Juvenile Services	7,935,366	784,762	1,075,074	30,642	6,829,650
Adult Services	503,905	26,136	47,540	-	456,365
Emergency Management	1,374,814	281,316	318,532	162,011	894,271
Department of Public Safety	101,412	11,612	16,362	-	85,050
Forfeitures	647,300	35,928	90,224	-	557,076
Records Management County	535,503	48,123	72,637	985	461,881
<u>TOTAL PUBLIC SAFETY</u>	63,354,565	7,899,682	11,199,789	957,191	51,197,585

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2013

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Forensic Services	1,302,942	99,099	137,259	4,693	1,160,990
Medical: Contract Services	90,000	7,500	15,000	-	75,000
Mental Health: Contract Services	302,525	3,172	58,111	-	244,414
Environmental Health	2,343,162	271,335	368,180	570	1,974,412
Mental Health Facility	13,143,382	1,082,820	1,082,820	-	12,060,562
Community Development	7,116,823	122,364	269,755	537,019	6,310,049
Animal Control	973,562	100,678	169,023	8,485	796,054
Animal Shelter	1,463,520	239,316	416,722	-	1,046,798
Child Welfare	97,314	2,794	2,881	313	94,120
Welfare:					
Contract Services	999,231	-	163,305	-	835,926
<u>TOTAL HEALTH/WELFARE</u>	<u>27,832,461</u>	<u>1,929,078</u>	<u>2,683,056</u>	<u>551,080</u>	<u>24,598,325</u>
<u>CONSERVATION:</u>					
Extension Agent	614,549	64,628	94,118	990	519,441
Precinct 3 Recycling Center	632,386	40,400	59,751	2,014	570,621
<u>TOTAL CONSERVATION</u>	<u>1,246,935</u>	<u>105,028</u>	<u>153,869</u>	<u>3,004</u>	<u>1,090,062</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	9,264,952	1,040,356	1,424,096	104,370	7,736,486
Historical Commissions	50,000	3,750	3,750	-	46,250
<u>TOTAL CULTURE & RECREATION</u>	<u>9,314,952</u>	<u>1,044,106</u>	<u>1,427,846</u>	<u>104,370</u>	<u>7,782,736</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	19,386,158	58,553	85,441	25,187	19,275,530
County Engineer	1,601,803	178,216	239,839	3,038	1,358,926
Commissioner Pct 1	6,572,192	525,158	830,394	150,534	5,591,264
Commissioner Pct 2	8,779,795	353,479	515,804	229,903	8,034,088
Commissioner Pct 3	5,821,305	366,517	524,904	189,436	5,106,965
Commissioner Pct 4	8,200,089	774,803	1,153,744	148,269	6,898,076
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>50,361,342</u>	<u>2,256,726</u>	<u>3,350,126</u>	<u>746,367</u>	<u>46,264,849</u>
<u>DEBT SERVICE:</u>					
Reserve for Fund Balance	3,952,484	-	-	-	3,952,484
Principal	19,460,000	-	-	-	19,460,000
Interest	20,653,008	538	-	-	20,653,008
<u>TOTAL DEBT SERVICE</u>	<u>44,065,492</u>	<u>538</u>	<u>-</u>	<u>-</u>	<u>44,065,492</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>1,010,767</u>	<u>-</u>	<u>-</u>	<u>17,528</u>	<u>993,239</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>314,385,749</u>	<u>25,937,107</u>	<u>36,225,018</u>	<u>3,611,006</u>	<u>274,549,725</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2013

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
INTERNAL SERVICE FUNDS					
GENERAL ADMINISTRATION:					
Employee Health	-	1,837,123	3,022,653	-	(3,022,653)
Retiree Health	-	181,756	520,233	-	(520,233)
Optional Health	-	45,586	111,249	-	(111,249)
Cobra Coverage	-	8,436	28,215	-	(28,215)
Employee Life	-	10,347	20,452	-	(20,452)
Risk Mgt - Workers Comp	775,000	75,000	400,360	-	374,640
Risk Mgt-Prop/Casltly/Liab	900,000	34,726	797,137	-	102,863
Wellness Clinic	-	184,997	274,569	-	(274,569)
TOTAL GENERAL ADM	1,675,000	2,377,971	5,174,868	-	(3,499,868)
TOTAL INTERNAL SERVICE FUNDS	1,675,000	2,377,971	5,174,868	-	(3,499,868)
ENTERPRISE FUNDS					
North/South Connectors	-	-	-	500,000	(500,000)
TOTAL ENTERPRISE FUNDS	-	-	-	500,000	(500,000)

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SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 2 Months Ended November 30, 2013

	<u>Transfers In</u>	<u>Transfers Out</u>
TOTAL FINANCING USES	<u>\$ -</u>	<u>\$ -</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of November 30, 2013

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2005	5.00	2005	2020	32,590,000
Road Bonds Fixed Rate, Series 2006A	4.00-5.00	2006	2027	45,525,000
Road Bonds Adjustable Rate, Series 2006B	4.75	2006	2030	20,195,000
Refunding Bonds, Series 2007	4.00-5.50	2007	2026	38,285,000
Road Bonds, Series 2008A	3.50-5.25	2008	2030	10,610,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	5,900,000
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	30,400,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				261,590,000
REVENUE BONDS:				
Tax Bonds, Series 2009	3.00-5.00	2009	2032	32,785,000
Toll Revenue Bonds, Series 2010	3.00-5.00	2011	2021	26,410,000
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2012	3.00-5.00	2012	2023	15,880,000
TOTAL REVENUE BONDS PAYABLE				75,075,000
CERTIFICATES OF OBLIGATION:				
Series 2004	3.00-4.60	2004	2020	175,000
Series 2006	3.75-5.00	2006	2027	22,235,000
Series 2007	4.00-4.63	2008	2027	7,935,000
Series 2008	3.50-5.25	2008	2027	20,755,000
Series 2010	3.00-5.40	2010	2039	31,060,000
Series 2012	2.00-4.00	2012	2032	14,420,000
Series 2012A	2.00-5.00	2012	2023	13,350,000
TOTAL CERTIFICATES OF OBLIGATION				109,930,000
TOTAL BONDED DEBT				\$ 446,595,000