

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 1 Month Ended  
October 31, 2011**



**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, 2011**

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**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  
1<sup>st</sup> Assistant County Auditor

April 26, 2012

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, 2011 through October 31, 2011. 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 1 Month Ended October 31, 2011**

	<u>Total Governmental Funds</u>
<b>Assets:</b>	
Cash	\$ 33,539,248
Investments, at Fair Value	117,626,444
Restricted Cash	562,673
Receivables:	-
Taxes (net)	6,114,950
Accounts (net)	480,676
Due From Other Funds	52,620,234
Due From Other Governments	1,442,866
Inventory, at Cost	109,579
Prepaid Items	63,014
<b><u>Total Assets</u></b>	<b><u>212,559,684</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	11,345,138
Other Payables	1,233,984
Due to Other Funds	60,508,490
Due to Other Governments	7,462,337
Deferred Revenue	7,903,057
Total liabilities	88,453,006
Fund Balances:	
Reserved	73,556,212
Unreserved	50,550,466
Total Fund Balances	124,106,678
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 212,559,684</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - Governmental Funds**  
**For the 1 Month Ended October 31, 2011**

	<u>General Fund</u>	<u>Nonmajor General Funds</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Total All Funds</u>
Fund Balance, 10/01/2011	\$ 49,353,799	\$ 7,028,527	\$ 19,855,945	\$ 14,239,096	\$ 43,411,897	\$ 133,889,264
Revenues/Other Financing Sources	\$ 551,739	\$ 118,313	\$ (1,823,252)	\$ 801,286	\$ 601	\$ (351,313)
Expenditures/Other Financing Uses	\$ (5,870,601)	\$ (631,311)	\$ (2,993,451)	\$ -	\$ 64,090	\$ (9,431,273)
Fund Balance, 10/31/2011	<u>\$ 44,034,937</u>	<u>\$ 6,515,529</u>	<u>\$ 15,039,242</u>	<u>\$ 15,040,382</u>	<u>\$ 43,476,588</u>	<u>\$ 124,106,678</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Net Assets**  
**Internal Service Funds**  
**For the 1 Month Ended October 31, 2011**

	<u>Total Internal Service Funds</u>
<b>Assets:</b>	
Cash	\$ 489,442
Receivables:	
Accounts (net)	764,740
<hr/>	
Due From Other Funds	6,429,175
Prepaid Items	3,607
Capital Assets (net of accumulated depreciation):	
Buildings	912,872
Improvements	1,915
Equipment	151,336
Total assets	<u>8,753,087</u>
<b>Liabilities:</b>	
Current Liabilities:	
Accounts Payable	(500,672)
Other Payables	3,484,124
Due to General Fund	367,908
Total liabilities	<u>3,351,360</u>
<b>Net assets:</b>	
Net assets, invested in capital assets	1,066,123
Unreserved	4,335,604
Total net assets	<u>\$ 5,401,727</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Net Assets**  
**Internal Service Funds**  
**For the 1 Month Ended October 31, 2011**

	<u>Total Internal Service Funds</u>
<b>Current Operating Revenues:</b>	
Fees	\$ 1,837,321
Miscellaneous	\$ 7,778
Total Operating Revenues	\$ 1,845,099
 <b>Current Operating Expenses:</b>	
Supplies	\$ 2,206
Services	\$ 2,882,431
Utilities	\$ -
Miscellaneous	\$ -
Total Operating Expenses	\$ 2,884,637
 Nonoperating revenues (expenses)	
Interest Income	
Total nonoperating revenues (expenses)	
Change in net assets	\$ (1,039,538)
Total net assets - beginning	\$ 6,441,265
<b>Total net assets - ending</b>	<b>\$ 5,401,727</b>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 1 Month Ended October 31, 2011**

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	514,153	21,706	21,706	5,798	486,649
Human Resources:	552,791	26,364	26,364	877	525,550
Risk Management:	823,584	30,749	30,749	6,852	785,983
County Clerk:	2,213,730	115,892	115,892	260	2,097,578
Collections:	518,835	23,433	23,433	323	495,079
Environmental Health/Alarm:	130,661	4,652	4,652	-	126,009
Veterans' Service	207,620	11,302	11,302	72	196,246
Information Technology Services	6,545,809	325,688	325,688	529,711	5,690,410
Purchasing Agent	2,791,161	(21,071)	(21,071)	3,696	2,808,536
Records Management & Preservation	377,452	616,137	616,234	97	(238,879)
Records Management County	-	1,418	1,418	-	(1,418)
Records Management District Clerk	-	28	28	-	(28)
Digital Preservation County/District	-	-	-	-	-
District Clerk Records Preservation	-	-	-	-	-
Court Guardianship	-	-	-	-	-
Court Reporter	-	-	-	-	-
Courthouse Security	-	-	-	-	-
Court Technology County/District	-	-	-	-	-
Justice Court Building Security	-	-	-	-	-
Justice Court Technology	-	-	-	-	-
Juvenile Case Manager	-	-	-	-	-
Worthless Checks Division	66,898	2,771	2,771	-	64,127
County-Wide	7,796,699	23,888	23,888	7	7,772,804
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>22,539,393</u></b>	<b><u>1,182,957</u></b>	<b><u>1,183,054</u></b>	<b><u>547,693</u></b>	<b><u>20,808,646</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	300,453	17,563	17,563	687	282,203
County Court No2	594,751	27,040	27,040	2,842	564,869
County Court No3	347,730	18,245	18,245	5,650	323,835
County Court No4	352,706	19,761	19,761	968	331,977
County Court No5	340,187	19,489	19,489	52	320,646
9 <sup>th</sup> District Court	428,589	20,691	20,691	2,122	405,776
410 <sup>th</sup> District Court	362,168	18,831	18,831	489	342,848
221 <sup>st</sup> District Court	307,140	17,952	17,952	2,123	287,065
284 <sup>th</sup> District Court	535,163	27,648	27,648	396	507,119
359 <sup>th</sup> District Court	326,234	18,972	18,972	479	306,783
418 <sup>th</sup> District Court	523,123	24,360	24,360	1,259	497,504
435 <sup>th</sup> District Court	227,977	10,249	10,249	3,794	213,934
Court Operations	5,791,709	541,570	541,570	1,335	5,248,804
Indigent Defense	131,676	4,189	4,189	3,043	124,444
Managed Assigned Counsel	651,666	4,159	4,159	-	647,507
Drug Court	983,286	14,350	14,350	325	968,611
Office of Court Admin	405,622	9,455	9,455	-	396,167
District Attorney	8,312,494	362,701	362,701	20,552	7,929,241
District Clerk	3,190,588	161,365	161,365	3,618	3,025,605
Justice of Peace Pct 1	595,617	30,035	30,035	1,215	564,367

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 1 Month Ended October 31, 2011**

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>JUDICIAL (cont'd):</b>					
Justice of Peace Pct 2	445,981	20,591	20,591	1,211	424,179
Justice of Peace Pct 3	914,140	45,538	45,538	2,045	866,557
Justice of Peace Pct 4	858,543	41,764	41,764	1,090	815,689
Justice of Peace Pct 5	397,652	19,806	19,806	-	377,846
<b>TOTAL JUDICIAL</b>	<b>27,325,195</b>	<b>1,496,324</b>	<b>1,496,324</b>	<b>55,295</b>	<b>25,773,576</b>
<b>LEGAL:</b>					
County Attorney	2,348,731	101,525	101,525	1,479	2,245,727
Law Library	512,011	4,486	4,486	6,525	501,000
Alternate Dispute Resolution	189,285	-	-	-	189,285
<b>TOTAL LEGAL</b>	<b>3,050,027</b>	<b>106,011</b>	<b>106,011</b>	<b>8,004</b>	<b>2,936,012</b>
<b>ELECTIONS:</b>					
<b>TOTAL ELECTIONS</b>	<b>1,200,603</b>	<b>271,841</b>	<b>271,841</b>	<b>19,349</b>	<b>909,413</b>
<b>FINANCIAL ADMINISTRATION:</b>					
County Auditor	1,767,038	78,493	78,493	337	1,688,208
County Treasurer	641,762	41,248	41,248	483	600,031
Tax Assessor-Collector	4,398,081	175,165	175,165	11,561	4,211,355
<b>TOTAL FINANCIAL ADM</b>	<b>6,806,881</b>	<b>294,906</b>	<b>294,906</b>	<b>12,381</b>	<b>6,499,594</b>
<b>PUBLIC FACILITIES:</b>					
Custodial Services	3,008,647	137,686	137,686	19,303	2,851,658
Building Maintenance	5,279,802	214,027	214,027	153,531	4,912,244
Jail	35,051,940	(618,069)	(618,069)	81,761	35,588,248
Spring Creek Greenway Phase II	2,250,000	-	-	-	2,250,000
Civic Center	1,098,025	36,560	36,560	78,026	983,439
<b>TOTAL PUBLIC FACILITIES</b>	<b>46,688,414</b>	<b>(229,796)</b>	<b>(229,796)</b>	<b>332,621</b>	<b>46,585,589</b>
<b>PUBLIC SAFETY:</b>					
Fire Marshal	976,791	41,626	41,626	2,811	932,354
Constable Pct 1	2,897,135	118,966	118,966	7,996	2,770,173
Constable Pct 2	1,295,828	57,479	57,479	6,363	1,231,986
Constable Pct 3	2,487,521	112,546	112,546	6,729	2,368,246
Constable Pct 4	2,121,142	97,137	97,137	3,231	2,020,774
Constable Pct 5	2,016,973	86,594	86,594	8,360	1,922,019
Sheriff	35,127,645	1,433,437	1,433,437	236,942	33,457,266
Sheriff Commissary	83,000	440,114	40,114	-	42,886
Juvenile Services	7,278,125	303,771	303,771	16,306	6,958,048
Adult Services	31,159	368,096	368,096	4,133	(341,070)
Emergency Management	2,977,389	30,709	30,709	486,751	2,459,929
Department of Public Safety	99,831	4,694	4,694	-	95,137
Forfeitures	116,242	19,901	19,901	-	96,341
<b>TOTAL PUBLIC SAFETY</b>	<b>57,508,781</b>	<b>3,115,070</b>	<b>2,715,070</b>	<b>779,622</b>	<b>54,014,089</b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 1 Month Ended October 31, 2011**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	-	-	-	-	-
Forensic Services	1,383,429	41,837	41,837	10,072	1,331,520
Medical: Contract Services	90,000	-	-	-	90,000
Mental Health: Contract Services	318,525	487	487	-	318,038
Environmental Health	2,204,814	98,384	98,384	7,025	2,099,405
Mental Health Facility	13,178,369	-	-	-	13,178,369
FEMA Disaster Grants	45,410	-	-	45,410	-
Community Development	9,376,577	405,706	405,706	271,200	8,699,671
Animal Control	747,705	61,447	61,447	786	685,472
Animal Shelter	1,489,951	108,970	108,970	31,978	1,349,003
Child Welfare	130,651	115	115	1,977	128,559
Welfare:					
Contract Services	976,731	104,476	104,476	-	872,255
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b>29,942,162</b>	<b>821,422</b>	<b>821,422</b>	<b>368,448</b>	<b>28,752,292</b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	556,662	30,686	30,686	13,807	512,169
Precinct 3 Recycling Center	414,937	15,492	15,492	-	399,445
<b><u>TOTAL CONSERVATION</u></b>	<b>971,599</b>	<b>46,178</b>	<b>46,178</b>	<b>13,807</b>	<b>911,614</b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,887,430	483,605	483,605	98,685	8,305,140
Historical Commissions	35,000	-	-	-	35,000
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b>8,922,430</b>	<b>483,605</b>	<b>483,605</b>	<b>98,685</b>	<b>8,340,140</b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	697,034	21,537	21,537	60,394	615,103
County Engineer	1,619,597	56,182	56,182	3,528	1,559,887
Commissioner Pct 1	5,643,202	275,592	275,592	350,536	5,017,074
Commissioner Pct 2	5,605,059	347,075	347,075	184,468	5,073,516
Commissioner Pct 3	6,293,352	135,021	135,021	364,810	5,793,521
Commissioner Pct 4	5,983,328	271,981	271,981	138,689	5,572,658
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b>25,841,572</b>	<b>1,107,388</b>	<b>1,107,388</b>	<b>1,102,425</b>	<b>23,631,759</b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	-	-	-	-	-
Principal	16,970,899	-	-	-	16,970,899
Interest	22,720,513	-	-	-	22,720,513
<b><u>TOTAL DEBT SERVICE</u></b>	<b>39,691,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,691,412</b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b>1,961,338</b>	<b>10,182</b>	<b>10,182</b>	<b>10,418</b>	<b>1,940,738</b>
<b><u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u></b>	<b>272,449,807</b>	<b>8,706,088</b>	<b>8,306,185</b>	<b>3,348,748</b>	<b>260,794,874</b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 1 Month Ended October 31, 2011**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>INTERNAL SERVICE FUNDS</u></b>					
<b><u>GENERAL ADMINISTRATION:</u></b>					
Employee Health	-	1,404,048	1,404,048	-	(1,404,048)
Retiree Health	-	93,334	93,334	-	(93,334)
Pass through Health	-	46,661	46,661	-	(46,661)
Cobra Coverage	-	1,921	1,921	-	(1,921)
Employee Life	-	10,113	10,113	-	(10,113)
Risk Mgt - Workers Comp	775,000	492,714	492,714	-	282,286
Risk Mgt-Prop/Casltly/Liab	900,000	747,132	747,132	4,713	148,155
Wellness Clinic	-	88,715	88,715	622	(89,337)
<b>TOTAL GENERAL ADM</b>	<b>1,675,000</b>	<b>2,884,638</b>	<b>2,884,638</b>	<b>5,335</b>	<b>(1,214,973)</b>
<b><u>TOTAL INTERNAL SERVICE FUNDS</u></b>	<b><u>1,675,000</u></b>	<b><u>2,884,638</u></b>	<b><u>2,884,638</u></b>	<b><u>5,335</u></b>	<b><u>(1,214,973)</u></b>

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# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 1 Month Ended October 31, 2011**

	Transfers In	Transfers Out
General Fund	\$ -	\$ -
<b>TOTAL FINANCING USES</b>	\$ -	\$ -

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of October 31, 2011**

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
<b>GENERAL OBLIGATION BONDS:</b>				
Road Bonds, Series 2002A	4.37-5.63	2002	2022	5,880,000
Road Bonds, Series 2003A	5.00	2003	2026	12,595,000
Library Bonds, Series 2003B	4.00-5.00	2003	2026	8,140,000
Refunding Bonds, Series 2005	5.00	2005	2020	37,900,000
Road Bonds Fixed Rate, Series 2006A	4.00-5.00	2006	2027	46,395,000
Road Bonds Adjustable Rate, Series 2006B	4.75	2006	2030	20,195,000
Refunding Bonds, Series 2007	4.00-5.50	2007	2026	40,960,000
Lease Revenue Bonds, Series 2007	4.475	2007	2026	40,686,840
Road Bonds, Series 2008A	3.50-5.25	2008	2030	11,435,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	8,445,000
Road Bonds Adjustable Rate, Series 2008B	5.12-5.25	2008	2032	34,705,000
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2009	3.00-5.00	2009	2032	56,190,000
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	43,380,000
Toll Revenue Bonds, Series 2010	3.00-5.00	2011	2021	31,390,000
<b>Total Principal</b>				<u>398,296,840</u>
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<u><u>398,296,840</u></u>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 2003	2.00-4.75	2003	2022	9,135,000
Series 2004	3.00-4.60	2004	2020	1,740,000
Series 2006	3.75-5.00	2006	2027	24,355,000
Series 2007	4.00-4.63	2008	2027	8,730,000
Series 2008	3.50-5.25	2008	2027	22,780,000
Series 2010	3.00-5.40	2010	2039	32,450,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<u>99,190,000</u>
<b>TOTAL BONDED DEBT</b>				<u><u>\$ 497,486,840</u></u>