

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 11 Months Ended
August 31, 2009**

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 August 31, 2009

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
<u>BUDGET STATUS</u>	
Schedule of Expenditures - All Departments - Budget and Year-to-Date Actual	6-8
<u>SCHEDULES</u>	
Transfers In and Out - By Fund	10
Schedule of Bond Indebtedness	11



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Phyllis L. Martin
County Auditor

Peggie Rushing
1st Assistant County Auditor

September 14, 2009

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 August 1, 2009 through August 31, 2009. 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/ab

FINANCIAL STATEMENTS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
For the Month Ended August 31, 2009

	<u>Total All Funds</u>
<u>ASSETS:</u>	
Cash	\$ 29,237,841
Investments, at Fair Value	115,521,822
Restricted Cash	440,638
Receivables:	
Taxes (net)	5,933,246
Accounts (net)	1,284,208
<hr/>	
Due From Other Funds	45,708,921
Due From Other Governments	5,865
Inventory, at Cost	67,641
Prepaid Items	797,435
<u>TOTAL ASSETS</u>	<u>\$ 198,997,617</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	\$ 10,503,188
Other Payables	7,866,260
Due to Other Funds	52,709,829
Due to Other Governments	6,530,370
Deferred Revenue	6,306,159
Total liabilities	<u>83,915,806</u>
Fund Balances:	
Reserved	53,147,630
Unreserved	61,934,181
Total Fund Balances	<u>115,081,811</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 198,997,617</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the Month Ended August 31, 2009

	<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, 8/1/2009	\$ 59,978,163	\$ 12,448,602	\$ 13,819,691	\$ 54,779,317	\$ 141,025,773
Revenues/Other Financing Sources	3,678,264	1,423,686	73,896	4,010	5,179,856
Expenditures/Other Financing Uses	(10,438,600)	(5,155,934)	(8,290,960)	(7,238,324)	(31,123,818)
Fund Balance, 8/31/2009	<u>\$ 53,217,827</u>	<u>\$ 8,716,354</u>	<u>\$ 5,602,627</u>	<u>\$ 47,545,003</u>	<u>\$ 115,081,811</u>

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BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 11 Months Ended August 31, 2009

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 438,718	\$ 32,436	\$ 374,819	\$ 191	63,708
Human Resources:	468,042	32,091	359,644	572	107,826
Risk Management:	5,742,674	139,911	1,821,906	4,337	3,916,431
County Clerk:	2,269,034	159,107	1,875,343	1,909	391,782
Collections:	836,129	62,964	710,593	3,094	122,442
Veterans' Service	199,506	15,279	178,776	-	20,730
Information Technology Services	5,084,678	291,719	3,911,316	611,033	562,329
Purchasing Agent	1,437,835	113,111	1,262,028	2,422	173,385
Records Management & Preservation	990,322	35,923	717,896	4,324	268,102
Worthless Checks Division	93,744	5,514	67,211	-	26,533
County-Wide	4,826,265	119,897	2,277,177	1,789,843	759,245
<u>TOTAL GENERAL ADM</u>	<u>22,386,947</u>	<u>1,007,952</u>	<u>13,556,709</u>	<u>2,417,725</u>	<u>6,412,513</u>
<u>JUDICIAL:</u>					
County Court No1	288,833	(17,466)	239,941	1,548	47,344
County Court No2	518,719	(4,663)	447,726	122	70,871
County Court No3	335,961	(14,923)	275,018	841	60,102
County Court No4	344,316	(17,078)	283,604	4,814	55,898
County Court No5	264,692	(13,580)	219,707	-	44,985
9 th District Court	405,991	30,600	348,999	2,446	54,546
410 th District Court	346,440	27,028	317,889	1,239	27,312
221 st District Court	332,493	25,004	286,851	-	45,642
284 th District Court	560,915	36,667	349,453	2,525	208,937
359 th District Court	308,763	22,364	255,550	1,190	52,023
418 th District Court	181,258	16,938	147,005	-	34,253
435 th District Court	213,687	13,251	162,920	666	50,101
Court Operations	5,996,700	376,775	4,766,053	2,776	1,227,871
Indigent Defense	220,248	16,906	196,239	4	24,005
Drug Court	629,330	47,605	435,294	1,251	192,785
District Attorney	6,735,275	557,574	5,773,149	20,412	941,714
District Clerk	3,054,921	221,613	2,563,748	1,509	489,664
Justice of Peace Pct 1	585,093	43,609	509,768	286	75,039
Justice of Peace Pct 2	435,494	30,236	354,959	2,052	78,483
Justice of Peace Pct 3	894,147	78,331	794,747	200	99,200
Justice of Peace Pct 4	778,783	59,562	691,531	85	87,167
Justice of Peace Pct 5	404,513	31,792	355,124	3,069	46,320
<u>TOTAL JUDICIAL</u>	<u>23,836,572</u>	<u>1,568,145</u>	<u>19,775,275</u>	<u>47,035</u>	<u>4,014,262</u>
<u>LEGAL:</u>					
County Attorney	2,219,650	169,844	1,942,805	3,480	273,365
Law Library	350,023	30,415	240,771	527	108,725
Alternate Dispute Resolution	191,333	10,192	128,539	-	62,794
<u>TOTAL LEGAL</u>	<u>2,761,006</u>	<u>210,451</u>	<u>2,312,115</u>	<u>4,007</u>	<u>444,884</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 11 Months Ended August 31, 2009

	<u>Adjusted Budget</u>	<u>Current Month Actual</u>	<u>Year- to-Date Actual</u>	<u>Encumbrances</u>	<u>Unexpended Budget</u>
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	1,238,505	76,868	1,173,422	38,008	27,075
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,549,226	114,701	1,251,190	2,889	295,147
County Treasurer	605,775	48,859	543,834	296	61,645
Tax Assessor-Collector	4,172,519	308,969	3,398,659	3,852	770,008
<u>TOTAL FINANCIAL ADM</u>	<u>6,327,520</u>	<u>472,529</u>	<u>5,193,683</u>	<u>7,037</u>	<u>1,126,800</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,689,345	188,083	2,313,048	36,385	339,912
Building Maintenance	4,398,889	320,751	3,704,319	24,035	670,535
Jail	31,858,615	2,993,965	29,187,376	110,388	2,560,851
Civic Center	1,098,904	81,427	874,343	38,572	185,989
Parks	200,214	15,217	174,763	2,931	22,520
<u>TOTAL PUBLIC FACILITIES</u>	<u>40,245,967</u>	<u>3,599,443</u>	<u>36,253,849</u>	<u>212,311</u>	<u>3,779,807</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	996,764	71,648	863,472	1,430	131,862
Constable Pct 1	2,979,100	230,247	2,689,221	11,800	278,079
Constable Pct 2	1,376,599	100,768	1,179,543	2,810	194,246
Constable Pct 3	2,352,412	198,676	2,007,725	11,812	332,875
Constable Pct 4	1,612,982	128,556	1,354,779	4,262	253,941
Constable Pct 5	1,981,936	157,946	1,798,246	611	183,079
Sheriff	33,423,867	2,240,796	26,972,917	1,154,113	5,296,837
Sheriff Commissary	105,080	-	146,632	-	(41,552)
Juvenile Services	9,666,231	558,135	6,124,747	70,877	3,470,607
Adult Services	35,984	352,278	4,220,601	-	(4,184,617)
Emergency Management	6,554,357	33,414	2,197,913	426,824	3,929,620
Department of Public Safety	95,121	7,474	84,987	-	10,134
Forfeitures	82,154	-	587,056	-	(504,902)
<u>TOTAL PUBLIC SAFETY</u>	<u>61,262,587</u>	<u>4,079,938</u>	<u>50,227,839</u>	<u>1,684,539</u>	<u>9,350,209</u>
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,583,233	-	1,295,908	-	287,325
Medical: Contract Services	90,000	7,500	82,500	-	7,500
Mental Health: Contract Services	304,688	7,500	276,004	-	28,684
Environmental Health	2,033,674	151,438	1,819,169	7,023	207,482
Disaster Relief	1,537,223	1,152,979	19,194,953	-	(17,657,730)
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 11 Months Ended August 31, 2009

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE: (cont'd)</u>					
Community Development Block Grant	6,497,016	194,981	3,302,658	239,626	2,954,732
Animal Control	825,938	58,848	721,085	7,332	97,521
Animal Shelter	1,336,862	117,982	967,960	9,097	359,805
Child Welfare	97,667	5,096	64,755	-	32,912
Welfare:					
Contract Services	966,731	-	966,731	-	-
<u>TOTAL HEALTH/WELFARE</u>	<u>15,273,032</u>	<u>1,696,324</u>	<u>28,691,723</u>	<u>263,078</u>	<u>(13,681,769)</u>
<u>CONSERVATION:</u>					
Extension Agent	531,899	45,207	475,431	200	56,268
Precinct 3 Recycling Center	326,236	30,061	310,219	-	16,017
<u>TOTAL CONSERVATION</u>	<u>858,135</u>	<u>75,268</u>	<u>785,650</u>	<u>200</u>	<u>72,285</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,644,865	658,009	7,381,862	96,969	1,166,034
Heritage Museum	10,500	-	9,305	-	1,195
<u>TOTAL CULTURE & RECREATION</u>	<u>8,655,365</u>	<u>658,009</u>	<u>7,391,167</u>	<u>96,969</u>	<u>1,167,229</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	569,109	48,245	446,676	51,271	71,162
County Engineer	1,323,305	92,957	1,066,599	3,787	252,919
Commissioner Pct 1	5,531,963	432,671	4,263,761	109,317	1,158,885
Commissioner Pct 2	5,914,256	565,057	3,460,817	842,393	1,611,046
Commissioner Pct 3	7,598,604	381,117	3,823,944	2,141,980	1,632,680
Commissioner Pct 4	6,245,131	587,567	4,781,442	311,991	1,151,698
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>27,182,368</u>	<u>2,107,614</u>	<u>17,843,239</u>	<u>3,460,739</u>	<u>5,878,390</u>
<u>DEBT SERVICE:</u>					
Issuance Costs	148,930	17,618	135,243	-	13,687
Principal	6,755,003	300,000	6,557,917	-	197,086
Interest	19,245,007	7,973,342	18,543,967	-	701,040
<u>TOTAL DEBT SERVICE</u>	<u>26,148,940</u>	<u>8,290,960</u>	<u>25,237,127</u>	<u>-</u>	<u>911,813</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>2,980,654</u>	<u>41,993</u>	<u>331,858</u>	<u>985</u>	<u>2,647,811</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 239,157,598</u>	<u>\$ 23,885,494</u>	<u>\$ 208,773,656</u>	<u>\$ 8,232,633</u>	<u>\$ 22,151,309</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 11 Months Ended August 31, 2009

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,019,024	\$ 3,314,923
Forfeitures	-	46,598
Jury	240,000	-
MC Jail Financing Corp (340)	3,074,923	-
MC Jail Financing (440)	-	972,426
TOTAL FINANCING USES	<u>\$ 4,333,947</u>	<u>\$ 4,333,947</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of August 31, 2009

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
GENERAL OBLIGATION BONDS:				
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	300,000
Road Bonds, Series 2002A	4.00-4.50	2002	2022	6,060,000
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	43,758,600
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
Total Principal				324,898,600
Accretion of Cap Appreciation Bonds:				
Refunding, Series 1997	5.10-5.60	1997	2017	249,174
Total Accretion				249,174
TOTAL GENERAL OBLIGATION BONDS PAYABLE				325,147,774
CERTIFICATES OF OBLIGATION:				
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
TOTAL CERTIFICATES OF OBLIGATION				71,685,000
TOTAL BONDED DEBT				\$ 396,832,774