

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 4 Months Ended  
January 31, 2007**



**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 January 31, 2007**

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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

February 15, 2007

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 January 1, 2007 through January 31, 2007. 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**  
**For the Month Ended January 31, 2007**

	<u>Total All Funds</u>
<b><u>ASSETS:</u></b>	
Cash	\$ 76,842,529
Investments, at Fair Value	182,976,093
Receivables:	
Taxes (net)	5,723,791
Accounts (net)	1,234,675
Other Receivables	3,303,073
Due From Other Funds	33,960,573
Inventory, at Cost	71,186
Prepaid Items	1,819,084
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 305,931,004</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	\$ 10,402,856
Other Payables	3,523,129
Due to Other Funds	77,439,441
Due to Other Governments	6,157,505
Deferred Revenue	-
Total liabilities	<u>97,522,931</u>
Fund Balances:	
Reserved	136,151,806
Unreserved	72,256,267
Total Fund Balances	<u>208,408,073</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 305,931,004</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the Month Ended January 31, 2007**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Total All Funds</u>
Fund Balance, 1/1/2007	\$ 40,306,196	\$ 6,917,317	\$ 10,843,333	\$ 120,255,905	\$ 178,322,751
Revenues/Other Financing Sources	35,921,819	6,726,915	7,527,962	337,391	50,514,087
Expenditures/Other Financing Uses	(13,962,523)	(3,653,457)	(3,975)	(2,808,810)	(20,428,765)
Fund Balance, 1/31/2007	<u>\$ 62,265,492</u>	<u>\$ 9,990,775</u>	<u>\$ 18,367,320</u>	<u>\$ 117,784,486</u>	<u>\$ 208,408,073</u>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 4 Months Ended January 31, 2007**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 359,378	\$ 36,785	\$ 108,151	\$ 900	250,327
Human Resources:	351,481	28,533	85,951	28	265,502
Risk Management:	5,124,608	119,200	1,241,612	11,742	3,871,254
County Clerk:	2,361,561	231,737	719,736	7,450	1,634,375
Collections:	642,357	68,282	198,259	1,915	442,183
Veterans' Service	143,490	16,232	47,486	-	96,004
Communications/Information Services	3,450,598	349,417	1,092,903	57,073	2,300,622
Purchasing Agent	1,254,399	143,649	387,145	71	867,183
Worthless Checks Division	121,868	11,195	35,794	-	86,074
County-Wide	2,283,434	449,706	1,342,633	5,784	935,017
<b><u>TOTAL GENERAL ADMINISTRATION</u></b>	<b><u>16,093,174</u></b>	<b><u>1,454,736</u></b>	<b><u>5,259,670</u></b>	<b><u>84,963</u></b>	<b><u>10,748,541</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	281,281	35,727	87,437	-	193,844
County Court No2	420,018	52,016	133,539	380	286,099
County Court No3	323,557	43,180	102,222	1,319	220,016
County Court No4	289,368	38,562	91,097	1,201	197,070
9 <sup>th</sup> District Court	345,314	37,489	105,578	3,941	235,795
410 <sup>th</sup> District Court	315,202	41,833	102,953	3,395	208,854
221 <sup>st</sup> District Court	285,122	30,748	89,042	114	195,966
284 <sup>th</sup> District Court	446,682	48,896	136,729	52	309,901
359 <sup>th</sup> District Court	256,859	24,999	77,071	1,649	178,139
Court Operations	3,741,507	388,661	1,123,188	1,109	2,617,210
Indigent Defense	131,861	14,789	43,107	52	88,702
Drug Court	417,909	38,838	109,436	541	307,932
District Attorney	5,137,451	547,235	1,644,601	5,491	3,487,359
District Clerk	2,192,749	223,302	669,006	728	1,523,015
Justice of Peace Pct 1	512,544	63,002	169,514	5,405	337,625
Justice of Peace Pct 2	365,216	38,710	115,118	11	250,087
Justice of Peace Pct 3	750,131	80,824	236,748	264	513,119
Justice of Peace Pct 4	634,135	64,878	208,797	333	425,005
Justice of Peace Pct 5	350,563	38,782	110,650	422	239,491
<b><u>TOTAL JUDICIAL</u></b>	<b><u>17,197,469</u></b>	<b><u>1,852,471</u></b>	<b><u>5,355,833</u></b>	<b><u>26,407</u></b>	<b><u>11,815,229</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	1,924,010	199,284	598,878	1,255	1,323,877
Law Library	286,684	25,013	59,667	-	227,017
Alternate Dispute Resolution	168,337	19,262	55,750	-	112,587
<b><u>TOTAL LEGAL</u></b>	<b><u>2,379,031</u></b>	<b><u>243,559</u></b>	<b><u>714,295</u></b>	<b><u>1,255</u></b>	<b><u>1,663,481</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 4 Months Ended January 31, 2007**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>ELECTIONS:</u></b>					
<b><u>TOTAL ELECTIONS</u></b>	901,309	140,854	453,651	8,516	439,142
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,103,754	147,762	368,241	255	735,258
Budget Officer	305,501	34,033	98,831	-	206,670
County Treasurer	465,563	49,282	147,519	474	317,570
Tax Assessor-Collector	3,385,863	348,815	1,044,458	3,395	2,338,010
<b><u>TOTAL FINANCIAL ADMINISTRATION</u></b>	<b><u>5,260,681</u></b>	<b><u>579,892</u></b>	<b><u>1,659,049</u></b>	<b><u>4,124</u></b>	<b><u>3,597,508</u></b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,246,936	245,331	667,466	22,192	1,557,278
Building Maintenance	2,961,003	280,083	865,551	19,039	2,076,413
Jail	16,482,775	1,887,707	5,270,484	267,045	10,945,246
Civic Center	950,266	75,141	247,039	12,334	690,893
Parks	115,565	11,014	32,740	680	82,145
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b><u>22,756,545</u></b>	<b><u>2,499,276</u></b>	<b><u>7,083,280</u></b>	<b><u>321,290</u></b>	<b><u>15,351,975</u></b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	725,784	71,986	221,112	4,673	499,999
Constable Pct 1	2,509,952	285,654	820,658	11,178	1,678,116
Constable Pct 2	1,067,424	115,792	339,620	2,795	725,009
Constable Pct 3	2,539,028	286,562	837,351	5,170	1,696,507
Constable Pct 4	1,288,934	144,407	422,746	4,293	861,895
Constable Pct 5	1,858,837	220,446	622,705	5,197	1,230,935
Sheriff	23,171,670	2,281,045	6,888,270	188,919	16,094,481
Sheriff Commissary	105,080	-	56,655	-	48,425
Juvenile Services	5,741,379	617,967	1,817,774	1,860	3,921,745
Adult Services	41,287	579,321	1,602,867	775	(1,562,355)
Emergency Management	2,371,351	120,875	589,478	55,936	1,725,937
Department of Public Safety	83,601	9,200	27,335	-	56,266
Forfeitures	82,163	19,390	62,562	-	19,601
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b><u>41,586,490</u></b>	<b><u>4,752,645</u></b>	<b><u>14,309,133</u></b>	<b><u>280,796</u></b>	<b><u>26,996,561</u></b>
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	-	-	(279,262)	-	279,262
Medical: Contract Services	90,000	-	22,500	-	67,500
Mental Health: Contract Services	221,930	52,153	115,076	-	106,854
Environmental Health	1,744,866	187,160	539,652	3,116	1,202,098
<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 4 Months Ended January 31, 2007**

	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	7,522,019	143,524	376,034	112,168	7,033,817
Animal Control	812,637	82,453	246,983	16,464	549,190
Animal Shelter	694,964	65,222	183,448	8,040	503,476
Child Welfare	75,965	4,205	41,530	-	34,435
Welfare:					
Contract Services	933,199	191,105	431,905	-	501,294
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>12,095,580</u></b>	<b><u>725,822</u></b>	<b><u>1,677,866</u></b>	<b><u>139,788</u></b>	<b><u>10,277,926</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	462,881	50,680	144,205	2,560	316,116
Precinct 3 Recycling Center	248,044	27,435	77,467	-	170,577
<b><u>TOTAL CONSERVATION</u></b>	<b><u>710,925</u></b>	<b><u>78,115</u></b>	<b><u>221,672</u></b>	<b><u>2,560</u></b>	<b><u>486,693</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,377,794	902,752	2,605,555	235,133	5,537,106
Heritage Museum	31,423	-	22,423	-	9,000
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,409,217</u></b>	<b><u>902,752</u></b>	<b><u>2,627,978</u></b>	<b><u>235,133</u></b>	<b><u>5,546,106</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	373,744	42,070	113,422	1,439	258,883
County Engineer	1,113,472	125,916	361,595	400	751,477
Commissioner Pct 1	4,340,506	566,077	1,320,503	214,106	2,805,897
Commissioner Pct 2	4,178,209	251,904	379,878	84,019	3,714,312
Commissioner Pct 3	5,764,696	287,949	841,863	41,450	4,881,383
Commissioner Pct 4	4,774,828	381,567	1,200,064	42,352	3,532,412
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>20,545,455</u></b>	<b><u>1,655,483</u></b>	<b><u>4,217,325</u></b>	<b><u>383,766</u></b>	<b><u>15,944,364</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	-	3,975	3,975	-	(3,975)
Principal	5,365,000	-	-	-	5,365,000
Interest	13,707,101	-	-	-	13,707,101
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>19,072,101</u></b>	<b><u>3,975</u></b>	<b><u>3,975</u></b>	<b><u>-</u></b>	<b><u>19,068,126</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>4,753,904</u></b>	<b><u>45,488</u></b>	<b><u>(2,932,085)</u></b>	<b><u>418,551</u></b>	<b><u>7,267,438</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 171,761,881</u></b>	<b><u>\$ 14,935,068</u></b>	<b><u>\$ 40,651,642</u></b>	<b><u>\$ 1,907,149</u></b>	<b><u>\$ 129,203,090</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 4 Months Ended January 31, 2007**

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 38,800	\$ 419,750
Jury	140,000	11,471
Road and Bridge	241,250	28,430
Memorial Library	35,000	-
Historical Commission	20,000	-
Alternate Dispute Resolution	200	-
Airport Maintenance	3,300	50,000
Certificates of Obligation, Series 2006	-	18,899
Certificates of Obligation, Series 2004	50,000	-
<b>TOTAL FINANCING USES</b>	<b><u>\$ 528,550</u></b>	<b><u>\$ 528,550</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of January 31, 2007**

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
<b>GENERAL OBLIGATION BONDS:</b>				
Refunding Bonds, Series 1997	5.10-5.60	1997	2017	9,210,607
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	1,500,000
Road Bonds, Series 2002A	4.00-4.50	2002	2022	17,260,000
Refunding Bonds, Series 2002B	3.00-4.50	2002	2011	2,320,000
Road Bonds, Series 2003A	5.00	2003	2026	24,000,000
Library Bonds, Series 2003B	2.00-4.75	2003	2026	9,900,000
Road Bonds, Series 2004	5.50	2004	2026	10,205,000
Refunding Bonds, Series 2005	4.00-5.00	2005	2020	45,850,000
Road Bonds, Series 2006A	3.75-5.00	2006	2027	47,800,000
Road Bonds, Series 2006B	5.00	2006	2030	63,750,000
<b>Total Principal</b>				231,795,607
Accretion of Cap Appreciation Bonds:				
Library & Refunding, Series 1992	6.60-6.80	1992	2006	1,132,551
Refunding, Series 1997	5.10-5.60	1997	2017	5,999,445
<b>Total Accretion</b>				7,131,996
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				238,927,603
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 1997	5.00-6.50	1997	2016	210,000
Series 1997A	4.10-6.00	1997	2015	6,140,000
Series 1998	4.60-6.50	1998	2018	2,095,000
Series 2001	4.65	2001	2011	1,400,000
Series 2003	2.00-4.75	2003	2022	11,525,000
Series 2004	3.00-4.60	2004	2020	2,465,000
Series 2006	3.75-5.00	2006	2027	26,320,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				50,155,000
<b>TOTAL BONDED DEBT</b>				<b>\$ 289,082,603</b>