

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 8 Months Ended  
May 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 May 31, 2009**

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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

June 10, 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 May 1, 2009 through May 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 May 31, 2009**

	<u>Total All Funds</u>
<b><u>ASSETS:</u></b>	
Cash	\$ 41,946,868
Investments, at Fair Value	155,186,360
Restricted Cash	440,631
Receivables:	
Taxes (net)	5,933,246
Accounts (net)	1,283,817
<hr/>	
Due From Other Funds	67,756,401
Due From Other Governments	63,071
Inventory, at Cost	67,642
Prepaid Items	929,453
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 273,607,489</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	\$ 15,390,655
Other Payables	7,729,084
Due to Other Funds	78,146,471
Due to Other Governments	6,754,141
Deferred Revenue	6,071,837
Total liabilities	<u>114,092,188</u>
Fund Balances:	
Reserved	85,607,322
Unreserved	73,907,979
Total Fund Balances	<u>159,515,301</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 273,607,489</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the Month Ended May 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, 5/1/2009	\$ 80,658,782	\$ 3,593,265	\$ 13,378,316	\$ 75,920,686	\$ 173,551,049
Revenues/Other Financing Sources	5,754,614	2,247,191	1,886,271	8,977	9,897,053
Expenditures/Other Financing Uses	(13,375,112)	(4,970,761)	(1,727,637)	(3,859,291)	(23,932,801)
Fund Balance, 5/31/2009	<u>\$ 73,038,284</u>	<u>\$ 869,695</u>	<u>\$ 13,536,950</u>	<u>\$ 72,070,372</u>	<u>\$ 159,515,301</u>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 8 Months Ended May 31, 2009**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 433,718	\$ 32,279	\$ 261,616	\$ -	172,102
Human Resources:	447,678	28,943	254,400	2,611	190,667
Risk Management:	5,701,804	34,085	1,492,628	10,140	4,199,036
County Clerk:	2,269,034	163,562	1,326,927	351	941,756
Collections:	826,886	59,316	498,889	4,674	323,323
Veterans' Service	199,506	14,693	128,226	-	71,280
Information Technology Services	5,095,381	254,280	2,524,212	807,422	1,763,747
Purchasing Agent	1,437,835	111,333	883,293	387	554,155
Records Management & Preservation	985,322	74,465	441,256	2,032	542,034
Worthless Checks Division	93,744	5,317	48,732	-	45,012
County-Wide	3,054,199	(5,727)	1,597,778	9,844	1,446,577
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>20,545,107</u></b>	<b><u>772,546</u></b>	<b><u>9,457,957</u></b>	<b><u>837,461</u></b>	<b><u>10,249,689</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	283,981	17,296	191,885	813	91,283
County Court No2	518,719	34,554	344,294	508	173,917
County Court No3	332,264	20,841	216,421	1,359	114,484
County Court No4	339,107	23,139	224,898	317	113,892
County Court No5	264,187	19,695	158,559	-	105,628
9 <sup>th</sup> District Court	405,215	32,542	246,246	127	158,842
410 <sup>th</sup> District Court	344,883	25,410	208,915	394	135,574
221 <sup>st</sup> District Court	332,493	25,066	202,609	-	129,884
284 <sup>th</sup> District Court	559,788	29,728	239,665	7,206	312,917
359 <sup>th</sup> District Court	309,248	22,404	179,921	1,999	127,328
418 <sup>th</sup> District Court	181,258	17,629	88,826	394	92,038
435 <sup>th</sup> District Court	186,164	13,576	118,233	-	67,931
Court Operations	5,996,700	511,571	3,535,304	1,166	2,460,230
Indigent Defense	220,248	16,861	138,591	4	81,653
Drug Court	628,730	44,167	292,448	240	336,042
District Attorney	6,701,052	580,256	3,947,835	62,909	2,690,308
District Clerk	3,054,671	223,779	1,791,402	20,515	1,242,754
Justice of Peace Pct 1	585,093	44,653	362,504	873	221,716
Justice of Peace Pct 2	435,494	28,910	260,610	-	174,884
Justice of Peace Pct 3	889,555	68,361	557,210	8,042	324,303
Justice of Peace Pct 4	776,983	60,506	489,208	749	287,026
Justice of Peace Pct 5	394,773	30,286	246,570	935	147,268
<b><u>TOTAL JUDICIAL</u></b>	<b><u>23,740,606</u></b>	<b><u>1,891,230</u></b>	<b><u>14,042,154</u></b>	<b><u>108,550</u></b>	<b><u>9,589,902</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,219,650	172,833	1,378,421	4,668	836,561
Law Library	350,023	17,171	163,376	3,918	182,729
Alternate Dispute Resolution	191,333	10,194	93,786	-	97,547
<b><u>TOTAL LEGAL</u></b>	<b><u>2,761,006</u></b>	<b><u>200,198</u></b>	<b><u>1,635,583</u></b>	<b><u>8,586</u></b>	<b><u>1,116,837</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 8 Months Ended May 31, 2009**

	<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>	1,168,646	88,897	910,391	2,703	255,552
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,560,216	110,595	868,326	771	691,119
County Treasurer	606,900	47,743	383,385	392	223,123
Tax Assessor-Collector	4,172,519	283,660	2,384,432	36,408	1,751,679
<b><u>TOTAL FINANCIAL ADM</u></b>	<b><u>6,339,635</u></b>	<b><u>441,998</u></b>	<b><u>3,636,143</u></b>	<b><u>37,571</u></b>	<b><u>2,665,921</u></b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,689,345	243,603	1,639,551	27,018	1,022,776
Building Maintenance	4,403,953	365,904	2,587,110	88,724	1,728,119
Jail	31,671,540	4,153,686	20,113,357	155,075	11,403,108
Civic Center	1,098,904	86,234	606,612	10,271	482,021
Parks	195,914	12,783	111,082	1,477	83,355
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b><u>40,059,656</u></b>	<b><u>4,862,210</u></b>	<b><u>25,057,712</u></b>	<b><u>282,565</u></b>	<b><u>14,719,379</u></b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	996,764	71,094	616,108	4,838	375,818
Constable Pct 1	2,963,240	237,192	1,914,653	4,537	1,044,050
Constable Pct 2	1,376,599	100,800	836,981	3,552	536,066
Constable Pct 3	2,344,258	170,517	1,406,952	9,492	927,814
Constable Pct 4	1,583,283	130,855	926,251	5,274	651,758
Constable Pct 5	1,967,514	160,906	1,267,144	6,366	694,004
Sheriff	32,690,971	2,112,321	19,611,612	221,409	12,857,950
Sheriff Commissary	105,080	-	96,643	-	8,437
Juvenile Services	7,661,946	571,249	4,289,692	30,878	3,341,376
Adult Services	35,984	367,374	3,016,976	-	(2,980,992)
Emergency Management	6,546,821	122,861	1,848,256	281,252	4,417,313
Department of Public Safety	95,121	7,429	59,971	-	35,150
Forfeitures	121,688	-	375,524	-	(253,836)
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b><u>58,489,269</u></b>	<b><u>4,052,598</u></b>	<b><u>36,266,763</u></b>	<b><u>567,598</u></b>	<b><u>21,654,908</u></b>
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	1,295,908	-	1,295,908	-	-
Medical: Contract Services	90,000	7,500	60,000	-	30,000
Mental Health: Contract Services	304,688	4,720	210,164	-	94,524
Environmental Health	2,033,674	154,510	1,278,737	10,374	744,563
Disaster Relief	1,537,223	1,432,743	17,653,936	-	(16,116,713)
<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 8 Months Ended May 31, 2009**

	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	6,491,550	53,393	1,705,812	111,107	4,674,631
Animal Control	872,022	60,352	516,483	377	355,162
Animal Shelter	1,127,326	73,285	631,690	13,089	482,547
Child Welfare	97,667	8,868	44,714	200	52,753
Welfare:					
Contract Services	966,731	61,328	725,048	-	241,683
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>14,816,789</u></b>	<b><u>1,856,699</u></b>	<b><u>24,122,492</u></b>	<b><u>135,147</u></b>	<b><u>(9,440,850)</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	521,049	43,712	332,778	200	188,071
Precinct 3 Recycling Center	326,236	26,972	209,045	-	117,191
<b><u>TOTAL CONSERVATION</u></b>	<b><u>847,285</u></b>	<b><u>70,684</u></b>	<b><u>541,823</u></b>	<b><u>200</u></b>	<b><u>305,262</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,640,191	596,394	5,196,547	136,708	3,306,936
Heritage Museum	10,500	3,000	9,305	-	1,195
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,650,691</u></b>	<b><u>599,394</u></b>	<b><u>5,205,852</u></b>	<b><u>136,708</u></b>	<b><u>3,308,131</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	556,686	35,437	286,041	23,715	246,930
County Engineer	1,323,818	94,712	735,800	2,606	585,412
Commissioner Pct 1	5,522,051	295,950	3,052,532	24,610	2,444,909
Commissioner Pct 2	5,929,987	302,448	2,115,722	79,791	3,734,474
Commissioner Pct 3	7,729,019	343,199	2,607,796	2,281,532	2,839,691
Commissioner Pct 4	6,003,639	662,274	3,413,863	68,835	2,520,941
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>27,065,200</u></b>	<b><u>1,734,020</u></b>	<b><u>12,211,754</u></b>	<b><u>2,481,089</u></b>	<b><u>12,372,357</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	148,930	12,558	85,800	-	63,130
Principal	6,755,003	-	5,531,529	-	1,223,474
Interest	19,193,841	300	9,570,174	-	9,623,667
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>26,097,774</u></b>	<b><u>12,858</u></b>	<b><u>15,187,503</u></b>	<b><u>-</u></b>	<b><u>10,910,271</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>3,238,839</u></b>	<b><u>53,659</u></b>	<b><u>205,528</u></b>	<b><u>27,135</u></b>	<b><u>3,006,176</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 233,820,503</u></b>	<b><u>\$ 16,636,991</u></b>	<b><u>\$ 148,481,655</u></b>	<b><u>\$ 4,625,313</u></b>	<b><u>\$ 80,713,535</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 8 Months Ended May 31, 2009**

	Transfers In	Transfers Out
General Fund	\$ 997,177	\$ 3,254,923
Forfeitures	-	24,751
Jury	180,000	-
MC Jail Financing Corp	3,074,923	-
MC Jail Financing	-	972,426
	-	-
<b>TOTAL FINANCING USES</b>	<b>\$ 4,252,100</b>	<b>\$ 4,252,100</b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of May 31, 2009**

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
<b>GENERAL OBLIGATION BONDS:</b>				
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	600,000
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	43,758,600
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
<b>Total Principal</b>				<b>325,468,600</b>
Accretion of Cap Appreciation Bonds:				
Refunding, Series 1997	5.10-5.60	1997	2017	249,174
<b>Total Accretion</b>				<b>249,174</b>
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<b>325,717,774</b>
<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>				<b>71,685,000</b>
<b>TOTAL BONDED DEBT</b>				<b>\$ 397,402,774</b>